

# **City of Gresham, Oregon**

## **INDIRECT COST RATE PROPOSAL**

**AND**

## **CENTRAL SERVICE COST ALLOCATION PLAN**

**For Use During  
Fiscal Year 2018-19**



**Based on Fiscal Year  
2016-17 Audited Expenditures**

**July 1, 2018**

# **City of Gresham, Oregon**

## **INDIRECT COST RATE PROPOSAL**

**AND**

## **CENTRAL SERVICE COST ALLOCATION PLAN**

**For Use During  
Fiscal Year 2018-19**

# City of Gresham, Oregon

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## **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 Comprehensive Annual Financial Report (CAFR) 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 2018-19 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.

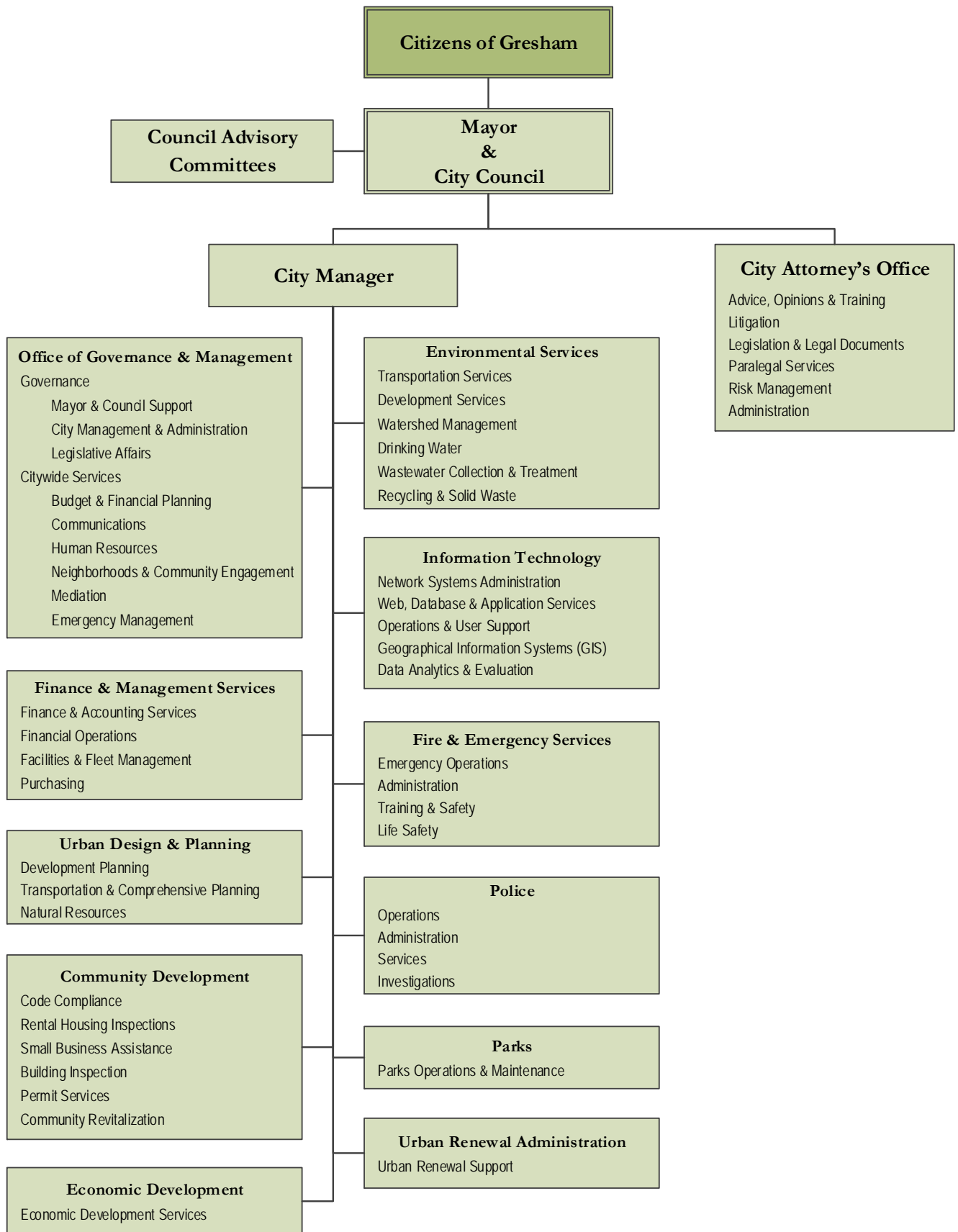
I declare that the foregoing is true and correct.

  
Susan Brown  
Finance and Accounting  
Services Manager

  
Bernard Seeger  
Finance Director

# City of Gresham, Oregon Departments and Programs

## Year Ended June 30, 2017



## **INDIRECT COST RATE PROPOSAL**



**City of Gresham**  
**Indirect Cost Rate Proposal**  
**Year Ended June 30, 2017**  
**For Use During Fiscal Year 2018-19**

**Summary of Indirect Cost Rates**

<b>Operating Department</b>	<b>Indirect Cost Rate</b>	<b>Indirect Costs</b>	<b>Direct Costs</b>
<b>Police Department</b>	37.87%	\$ 8,951,039	\$ 23,633,910
<b>Fire &amp; Emergency Services Department</b>	31.58%	5,123,785	16,223,006
<b>Urban Design &amp; Planning Services Department</b>	60.96%	1,157,289	1,898,464
<b>Urban Renewal Department</b>	53.51%	337,160	630,124
<b>Community Development Department</b>	70.93%	2,042,248	2,879,153
<b>Economic Development Services Department</b>	78.77%	294,631	374,057
<b>Parks Department</b>	63.93%	1,039,819	1,626,473
<b>Department of Environmental Services</b>	35.19%	11,929,542	33,904,532

# **Police Department**

## **MISSION STATEMENT**

Provide police services that involve the community in problem solving aimed at enhancing public safety and the quality of life, and which respect the Constitutional rights of all citizens.

## **GENERAL DESCRIPTION**

Services provided by the Police Department primarily falls into two priorities - enforcement and investigation, followed by proactively addressing neighborhood livability issues through 21<sup>st</sup> Century Policing. Programs that enable the department to address these priorities are Administration, Operations, Investigations, and Services.

## **DIVISIONS WITHIN THE DEPARTMENT**

- Administration
- Operations
- Investigations
- Services

**City of Gresham**  
**Indirect Cost Rate Proposal**  
**Year Ended June 30, 2017**  
**For Use During Fiscal Year 2018-19**

**Police Department**

		<b>Adjustments/ Exclusions</b>	<b>Not Allowable</b>	<b>Indirect Costs</b>	<b>Direct Costs</b>
Salaries and Benefits	\$ 22,156,695	\$ -	\$ -	\$ 3,180,126	\$ 18,976,569
Materials and Services	9,616,079	5,173,013	23,410	398,671	4,020,985
Other Materials and Capital Outlay	197,279	-	197,279	-	-
<b>Total Expenditures</b>	<b>31,970,053</b>	<b>5,173,013</b>	<b>220,689</b>	<b>3,578,797</b>	<b>22,997,554</b>
Transfers	134,197	-	-	-	134,197
Depreciation Allowance	502,159	-	-	-	502,159
Central Service Allocation	<u>5,372,242</u>	-	-	5,372,242	-
<b>Total Police Costs</b>	<b><u>\$ 37,978,651</u></b>	<b><u>\$ 5,173,013</u></b>	<b><u>\$ 220,689</u></b>	<b><u>\$ 8,951,039</u></b>	<b><u>\$ 23,633,910</u></b>

<b>Computation of Indirect Cost Rate</b>			
Indirect =		<b>8,951,039</b>	
Direct =		<b>23,633,910</b>	<b>= 37.87%</b>

**City of Gresham**  
**Indirect Cost Rate Proposal**  
**Year Ended June 30, 2017**  
**For Use During Fiscal Year 2018-19**

**Police Department Indirect Costs**

<b>Salaries and Benefits</b>	<b>Salary and Benefits</b>	<b>Materials and Services</b>	<b>Amounts Expended</b>
Administrative Asst. II	\$ 450,355	Telephone/Cell Phone	\$ 127,430
Police Captain	363,379	Training and Education	61,696
Police Chief	195,767	Lodging	46,186
Police Services & 21st Century Director	144,490	Meals	35,233
Police Records Manager	132,918	Building R and M	26,094
Sr. Administrative Supervisor	121,898	Airfare	17,736
Police Policy Analyst	119,883	Copier/Printer/Fax Supp	14,997
Administrative Asst. III - GU/MS	105,907	Office Supplies	14,469
Misc Department Labor	1,311	Employee Service Awards	14,404
Uncharged Leaves - Transferred from Direct	<u>1,544,218</u>	Bldg/Office Rent/Lease	13,298
	<u>\$ 3,180,126</u>	Dues and Memberships	5,398
		Rental Cars	5,203
		Outsourced Serv & Labor	4,374
		Med and Psych Costs	3,490
		Car Allowance	3,000
		Mileage	2,110
		Post/Pack/Del/Courier	1,722
		Printing	1,445
		Books and Publications	202
		Photographic/Art	<u>186</u>
			<u>\$ 398,671</u>

**City of Gresham**  
**Indirect Cost Rate Proposal**  
**Year Ended June 30, 2017**  
**For Use During Fiscal Year 2018-19**

**Police Department Direct Costs**

<b>Salaries and Benefits</b>	<b>Salary and Benefits</b>	<b>Materials and Services</b>	<b>Amounts Expended</b>
Police Officer	\$ 13,700,310	Public Safety Dispatch	\$ 1,754,718
Police Sergeant	3,360,133	Vehicle Maintenance	500,060
Police Lieutenant	1,236,666	Professional Services	496,006
Police Records Specialist I	1,022,864	Com Systems R and M	216,231
Police Records Specialist II	476,390	Vehicle Fuels	215,743
Criminalist	272,286	Minor Equip and Tools	202,782
Crime Analyst	105,787	Protective Equip/Uniforms	158,350
Police Technician	103,455	Amm/Supplies and Related	119,183
Senior Police Technician	100,854	Invest Res/Drug Seiz	65,809
Program Tech-L	72,992	Comp Equip/Software/Maint	53,984
Professional Tech Specialist-T	39,271	Uniform Cleaning	36,261
Police Records Spec. Trainee	17,643	Outsourced Serv & Labor	32,281
park Ranger Rec Assist-T	12,136	Equipment Rent/Lease	30,439
Uncharged Leaves - Transferred to Indirect	<u>(1,544,218)</u>	Operating/Tech/Scientific	23,352
	<u>\$ 18,976,569</u>	Motor Vehicle R and M	22,305
		Printing	18,632
		Records Mgt/Microfilming	14,785
		Animal Supp/Related Exp	14,556
		First Aid and Safety	14,363
		Equipment R and M	12,903
		Towing and Storage	8,962
		Veh Repairs/Minor Equip	8,811
		Permits and Licenses	440
		R and M Supplies	<u>29</u>
			<u>\$ 4,020,985</u>

# **Fire & Emergency Services Department**

## **MISSION STATEMENT**

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

## **GENERAL DESCRIPTION**

The Fire & Emergency Services (FES) Department 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 citizens.

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

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

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

## **DIVISIONS WITHIN THE DEPARTMENT**

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

**City of Gresham**  
**Indirect Cost Rate Proposal**  
**Year Ended June 30, 2017**  
**For Use During Fiscal Year 2018-19**

**Fire & Emergency Services Department**

		<b>Adjustments/ Exclusions</b>	<b>Not Allowable</b>	<b>Indirect Costs</b>	<b>Direct Costs</b>
Salaries and Benefits	\$ 15,642,221	\$ -	\$ -	\$ 2,075,812	\$ 13,566,409
Materials and Services	<u>5,363,485</u>	<u>3,107,823</u>	<u>5,990</u>	<u>199,093</u>	<u>2,050,579</u>
<b>Total Expenditures</b>	21,005,706	3,107,823	5,990	2,274,905	15,616,988
Depreciation Allowance	606,018	-	-	-	606,018
Central Service Allocation	<u>2,848,880</u>	<u>-</u>	<u>-</u>	<u>2,848,880</u>	<u>-</u>
<b>Total FES Costs</b>	<u><u>\$ 24,460,604</u></u>	<u><u>\$ 3,107,823</u></u>	<u><u>\$ 5,990</u></u>	<u><u>\$ 5,123,785</u></u>	<u><u>\$ 16,223,006</u></u>

<b>Computation of Indirect Cost Rate</b>			
Indirect =	5,123,785	-----	
Direct =	16,223,006	=	<b>31.58%</b>

**City of Gresham**  
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**For Use During Fiscal Year 2018-19**

**Fire & Emergency Services Department Indirect Costs**

<b>Salaries and Benefits</b>	<b>Salary and Benefits</b>	<b>Materials and Services</b>	<b>Amounts Expended</b>
Fire Chief	\$ 221,977	Telephone/Cell Phone	\$ 88,977
Administrative Supervisor	110,732	Training and Education	39,899
Operations Chief	192,728	Building R and M	31,425
TP & PT Office	80,952	Employee Service Awards	11,037
Administrative Chief	197,360	Operating/Tech/Scientific	5,670
Administrative Asst II - GU	65,803	Books and Publications	4,973
Uncharged Leaves - Transferred from Direct	<u>1,206,260</u>	Dues and Memberships	3,835
	<u>\$ 2,075,812</u>	Meals	3,687
		Lodging	3,296
		Office Supplies	1,921
		Airfare	1,524
		Paper	989
		Post/Pack/Del/Courier	645
		Copier/Printer/Fax Supp	595
		Rental Cars	499
		Mileage	<u>121</u>
			<u>\$ 199,093</u>



**City of Gresham**  
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**For Use During Fiscal Year 2018-19**

**Fire & Emergency Services Department Direct Costs**

<b>Salaries and Benefits</b>	<b>Salary and Benefits</b>	<b>Materials and Services</b>	<b>Amounts Expended</b>
Firefighter	\$ 7,901,599	Public Safety Dispatch	\$ 788,352
Fire Lieutenant	3,715,030	Vehicle Maintenance	304,609
Fire Captain	1,631,154	Protective Equip/Uniforms	131,671
Battalion Chief	689,166	Minor Equip and Tools	129,628
Deputy Fire Marshall I	383,150	Outsourced Serv & Labor	116,900
Deputy Fire Marshall II	167,920	Com Systems R and M	98,354
LTE Firefighter	87,264	Utility Services	93,090
Training Officer	197,386	First Aid and Safety	83,777
Uncharged Leaves - Transferred to Indirect	<u>(1,206,260)</u>	Vehicle Fuels	75,298
	<u>\$ 13,566,409</u>	Equipment R and M	73,438
		Operating/Tech/Scientific	57,921
		Comp Equip/Software/Maint	39,017
		Motor Vehicle R and M	32,500
		Permits and Licenses	11,401
		Equipment Rent/Lease	8,940
		Veh Repairs/Minor Equip	2,238
		Printing	1,804
		R and M Supplies	1,610
		Veh Supplies and Parts	<u>31</u>
			<u>\$ 2,050,579</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 planning program that addresses the needs, wants, and visions of the Gresham community. The department provides a wide variety of land use planning-related services including development planning, comprehensive planning, and urban design and natural resource planning.

As a result of on-going development activity and preparations for additional development-related opportunities, Urban Design and Planning is experiencing a greater demand for service than originally anticipated. In anticipation of higher activity levels, UDP added two full-time positions in fiscal year 2017-18.

## **DIVISIONS WITHIN THE DEPARTMENT**

- Development Planning
- Transportation & Comprehensive Planning
- Natural Resources

**City of Gresham**  
**Indirect Cost Rate Proposal**  
**Year Ended June 30, 2017**  
**For Use During Fiscal Year 2018-19**

**Urban Design & Planning Services Department**

		<b>Adjustments/ Exclusions</b>	<b>Not Allowable</b>	<b>Indirect Costs</b>	<b>Direct Costs</b>
Salaries and Benefits	\$ 2,007,448	\$ -	\$ -	\$ 502,816	\$ 1,504,632
Materials and Services	1,085,813	662,147	4,119	29,015	390,532
Other Materials and Capital Outlay	<u>3,300</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,300</u>
<b>Total Expenditures</b>	3,096,561	662,147	4,119	531,831	1,898,464
Depreciation Allowance	-	-	-	-	-
Central Service Allocation	<u>625,458</u>	<u>-</u>	<u>-</u>	<u>625,458</u>	<u>-</u>
<b>Total UDP Costs</b>	<u><u>\$ 3,722,019</u></u>	<u><u>\$ 662,147</u></u>	<u><u>\$ 4,119</u></u>	<u><u>\$ 1,157,289</u></u>	<u><u>\$ 1,898,464</u></u>

<b>Computation of Indirect Cost Rate</b>			
Indirect =	1,157,289		
	-----	=	<b>60.96%</b>
Direct =	1,898,464		

**City of Gresham**  
**Indirect Cost Rate Proposal**  
**Year Ended June 30, 2017**  
**For Use During Fiscal Year 2018-19**

**Urban Design & Planning Services Department Indirect Costs**

<b>Salaries and Benefits</b>	<b>Salary and Benefits</b>	<b>Materials and Services</b>	<b>Amounts Expended</b>
Urban Design & Planning Director	\$ 167,925	Training and Education	\$ 9,230
Urban Design Manager	157,863	Dues and Memberships	4,911
Admin Assistant III-G	65,723	Meals	3,954
College Intern	5,034	Post/Pack/Del/Courier	2,687
Uncharged Leaves - Transferred from Direct	<u>106,271</u>	Books and Publications	2,604
	<u>\$ 502,816</u>	Office Supplies	2,293
		Lodging	939
		Telephone/Cell Phone	797
		Mileage	708
		Airfare	576
		Copier/Printer/Fax Supp	117
		Photographic/Art	104
		Employee Service Awards	<u>95</u>
			<u>\$ 29,015</u>

**City of Gresham**  
**Indirect Cost Rate Proposal**  
**Year Ended June 30, 2017**  
**For Use During Fiscal Year 2018-19**

**Urban Design & Planning Services Department Direct Costs**

<b>Salaries and Benefits</b>	<b>Salary and Benefits</b>	<b>Materials and Services</b>	<b>Amounts Expended</b>
Development Planners	\$ 529,168	Professional Services	\$ 259,129
Planning Tech II	299,425	Outsourced Serv & Labor	112,478
Senior Development Planner	251,881	Equipment Rent/Lease	7,959
Principal Urban Planner	152,362	Comp Equip/Software/Maint	4,214
Transportation Planning Manager	149,540	Minor Equip and Tools	3,292
Natural Resource Planner	127,956	Printing	2,910
Sr. Comprehensive Planner	100,571	Protective Equip/Uniforms	523
Uncharged Leaves - Transferred to Indirect	<u>(106,271)</u>	Operating/Tech/Scientific	<u>27</u>
	<u>\$ 1,504,632</u>		<u>\$ 390,532</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. The URA is approximately 1,200 acres, spanning from Yamhill Street to the south to Marine Drive to the north, centered along the 181<sup>st</sup> Street corridor. The Rockwood-West Gresham Urban Renewal Plan (Plan) serves as the guiding document. The City Council, in its role as Gresham Redevelopment Commission (GRDC), oversees implementation of the Plan. An advisory committee makes policy and project recommendations to the GRDC. The GRDC contracts with the City of Gresham for services to administer the Urban Renewal program, with the URA reimbursing the City for the costs incurred by staff and program administration.

## **DIVISIONS WITHIN THE DEPARTMENT**

- Urban Renewal Administration

**City of Gresham**  
**Indirect Cost Rate Proposal**  
**Year Ended June 30, 2017**  
**For Use During Fiscal Year 2018-19**

**Urban Renewal Department**

		<b>Adjustments/ Exclusions</b>	<b>Not Allowable</b>	<b>Indirect Costs</b>	<b>Direct Costs</b>
Salaries and Benefits	\$ 496,309	\$ -	\$ -	\$ 160,984	\$ 335,325
Materials and Services	4,647,070	4,184,002	165,378	2,891	294,799
Other Materials and Capital Outlay	<u>2,117,718</u>	<u>-</u>	<u>2,117,718</u>	<u>-</u>	<u>-</u>
<b>Total Expenditures</b>	7,261,097	4,184,002	2,283,096	163,875	630,124
Depreciation Allowance	-	-	-	-	-
Central Service Allocation	<u>173,285</u>	<u>-</u>	<u>-</u>	<u>173,285</u>	<u>-</u>
<b>Total UDP Costs</b>	<u><u>\$ 7,434,382</u></u>	<u><u>\$ 4,184,002</u></u>	<u><u>\$ 2,283,096</u></u>	<u><u>\$ 337,160</u></u>	<u><u>\$ 630,124</u></u>

<b>Computation of Indirect Cost Rate</b>			
Indirect =	<b>337,160</b>		
	-----	=	<b>53.51%</b>
Direct =	<b>630,124</b>		

**City of Gresham**  
**Indirect Cost Rate Proposal**  
**Year Ended June 30, 2017**  
**For Use During Fiscal Year 2018-19**

**Urban Renewal Department Indirect Costs**

<b>Salaries and Benefits</b>	<b>Salary and Benefits</b>	<b>Materials and Services</b>	<b>Amounts Expended</b>
Administrative Assistant II	\$ 58,497	Meals	\$ 997
Manager OGM Sr	76,110	Lodging	831
Uncharged Leaves - Transferred from Direct	<u>26,377</u>	Training and Education	675
	<u>\$ 160,984</u>	Office Supplies	300
		Mileage	77
		Telephone/Cell Phone	<u>11</u>
			<u>\$ 2,891</u>



**City of Gresham**  
**Indirect Cost Rate Proposal**  
**Year Ended June 30, 2017**  
**For Use During Fiscal Year 2018-19**

**Urban Renewal Department Direct Costs**

<b>Salaries and Benefits</b>	<b>Salary and Benefits</b>	<b>Materials and Services</b>	<b>Amounts Expended</b>
Urban Renewal Director	\$ 134,962	Professional Services	\$ 155,436
Sr. Urban Renewal Project Coord	132,270	Outsourced Serv & Labor	82,357
Program Technician - MSC	94,470	Utility Services	25,230
Uncharged Leaves - Transferred to Indirect	<u>(26,377)</u>	Permits and Licenses	12,419
	<u>\$ 335,325</u>	Traffic Signals	7,969
		Printing	4,581
		Assessments and Fees	2,400
		R and M Supplies	1,490
		Comp Equip/Software/Maint	798
		Equipment Rent/Lease	792
		Minor Equip and Tools	686
		Recording and Title Fees	350
		Other Operating	273
		Operating/Tech/Scientific	<u>18</u>
			<u>\$ 294,799</u>

# Community Development

## **MISSION STATEMENT**

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

## **GENERAL DESCRIPTION**

Community Development is responsible for the orderly growth of Gresham through code compliance, inspection, and plan review. The department provides a wide variety of development services including: development plan review through final inspection, issuing building permits and performing building inspections, maintaining compliance with City Code through code enforcement, small business assistance, and performing rental housing inspections.

## **DIVISIONS WITHIN THE DEPARTMENT**

- Code Compliance & Rental Housing Inspections
- Community Revitalization
- Building Inspection and Permitting
- Commercial Business & Development Support
- Permit Services
- Mechanical, Structural, Electrical, & Plumbing

**City of Gresham**  
**Indirect Cost Rate Proposal**  
**Year Ended June 30, 2017**  
**For Use During Fiscal Year 2018-19**

**Community Development Department**

		<b>Adjustments/ Exclusions</b>	<b>Not Allowable</b>	<b>Indirect Costs</b>	<b>Direct Costs</b>
Salaries and Benefits	\$ 3,224,224	\$ -	\$ -	\$ 1,076,060	\$ 2,148,164
Materials and Services	2,569,308	1,043,784	1,238,406	47,431	239,687
Other Materials and Capital Outlay	<u>3,300</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,300</u>
<b>Total Expenditures</b>	5,796,832	1,043,784	1,238,406	1,123,491	2,391,151
Transfers	157,253	-	-	-	157,253
Depreciation	34,613	-	-	-	34,613
Central Service Allocation	<u>1,214,893</u>	<u>-</u>	<u>-</u>	<u>1,214,893</u>	<u>-</u>
<b>Total CD Costs</b>	<u><u>\$ 7,203,591</u></u>	<u><u>\$ 1,043,784</u></u>	<u><u>\$ 1,238,406</u></u>	<u><u>\$ 2,338,384</u></u>	<u><u>\$ 2,583,017</u></u>

<b>Computation of Indirect Cost Rate</b>			
Indirect =	2,338,384		
	-----	=	<b>90.53%</b>
Direct =	2,583,017		

**City of Gresham**  
**Indirect Cost Rate Proposal**  
**Year Ended June 30, 2017**  
**For Use During Fiscal Year 2018-19**

**Community Development Department Indirect Costs**

<b>Salaries and Benefits</b>	<b>Salary and Benefits</b>	<b>Materials and Services</b>	<b>Amounts Expended</b>
Administrative Asst. II	\$ 225,368	Telephone/Cell Phone	\$ 18,801
Community Development Director	187,386	Training and Education	7,540
Business Systems Analyst	119,887	Meals	4,371
Administrative Asst. III - GU	74,311	Lodging	4,148
TP Clerical Assistant	169	Office Supplies	4,130
Uncharged Leaves - Transferred from Direct	<u>172,803</u>	Dues and Memberships	3,525
	<u>\$ 779,924</u>	Airfare	1,909
		Books and Publications	1,129
		Mileage	828
		Employee Service Awards	422
		Copier/Printer/Fax Supp	299
		Post/Pack/Del/Courier	138
		Photographic/Art	120
		Rental Cars	<u>71</u>
			<u>\$ 47,431</u>

**City of Gresham**  
**Indirect Cost Rate Proposal**  
**Year Ended June 30, 2017**  
**For Use During Fiscal Year 2018-19**

**Community Development Department Direct Costs**

<b>Salaries and Benefits</b>	<b>Salary and Benefits</b>	<b>Materials and Services</b>	<b>Amounts Expended</b>
Building Inspector II	\$ 420,112	Outsourced Serv & Labor	\$ 101,842
Code Compliance Inspector	302,590	Vehicle Maintenance	46,251
Plans Examiner II	247,019	Professional Services	29,381
Permit Technician II	202,698	Vehicle Fuels	15,976
Plans Examiner III	190,352	Equipment Rent/Lease	10,469
Rental Housing Inspector	162,962	Minor Equip and Tools	8,695
Permit Technician I	153,815	Comp Equip/Software/Maint	8,251
Permit/Structural Plan Review Manager	151,341	Merchant Card Fees	8,003
Code Enforcement Manager	144,795	Printing	7,434
Code Compliance Inspector Sr	129,372	Protective Equip/Uniforms	1,201
Program Analyst	117,978	R and M Supplies	992
Building Inspector III	114,054	Permits and Licenses	450
Economic Development Specialist	104,735	Operating/Tech/Scientific	391
Rental Housing Insp Trainee	89,737	Com Systems R and M	232
Public Utility Worker I	57,984	Equipment R and M	117
Community Code Inspector	23,547	Veh Supplies and Parts	2
TP Prof/Tech Specialist	4,012		
Uncharged Leaves - Transferred to Indirect	(172,803)		
	<u>\$ 2,444,300</u>		<u>\$ 239,687</u>

# **Economic Development Services Department**

## **MISSION STATEMENT**

Creating solutions for quality development and a healthy business climate.

## **GENERAL DESCRIPTION**

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

## **DIVISIONS WITHIN THE DEPARTMENT**

- Economic Development

**City of Gresham**  
**Indirect Cost Rate Proposal**  
**Year Ended June 30, 2017**  
**For Use During Fiscal Year 2018-19**

**Economic Development Services Department**

		<b>Adjustments/ Exclusions</b>	<b>Not Allowable</b>	<b>Indirect Costs</b>	<b>Direct Costs</b>
Salaries and Benefits	\$ 367,132	\$ -	\$ -	\$ 62,457	\$ 304,675
Materials and Services	883,210	133,151	639,931	40,746	69,382
<b>Total Expenditures</b>	<b>1,250,342</b>	<b>133,151</b>	<b>639,931</b>	<b>103,203</b>	<b>374,057</b>
Central Service Allocation	191,428	-	-	191,428	-
<b>Total ES Costs</b>	<b>\$ 1,441,770</b>	<b>\$ 133,151</b>	<b>\$ 639,931</b>	<b>\$ 294,631</b>	<b>\$ 374,057</b>

<b>Computation of Indirect Cost Rate</b>			
Indirect =	294,631		
	-----	=	<b>78.77%</b>
Direct =	374,057		

**City of Gresham**  
**Indirect Cost Rate Proposal**  
**Year Ended June 30, 2017**  
**For Use During Fiscal Year 2018-19**

**Economic Development Services Department Indirect Costs**

<b>Salaries and Benefits</b>	<b>Salary and Benefits</b>	<b>Materials and Services</b>	<b>Amounts Expended</b>
Special Projects Coordinator	\$ 35,742	Dues and Memberships	\$ 34,195
Uncharged Leaves - Transferred from Direct	<u>26,715</u>	Training and Education	2,894
	<u>\$ 62,457</u>	Meals	1,829
		Lodging	1,051
		Airfare	288
		Rental Cars	182
		Mileage	131
		Books and Publications	105
		Telephone/Cell Phone	41
		Employee Service Awards	<u>30</u>
			<u>\$ 40,746</u>



**City of Gresham**  
**Indirect Cost Rate Proposal**  
**Year Ended June 30, 2017**  
**For Use During Fiscal Year 2018-19**

**Economic Development Services Department Direct Costs**

<b>Salaries and Benefits</b>	<b>Salary and Benefits</b>	<b>Materials and Services</b>	<b>Amounts Expended</b>
Economic Development Specialist	\$ 193,276	Professional Services	\$ 67,000
Director of Economic Development	138,114	Minor Equip and Tools	1,015
Uncharged Leaves - Transferred to Indirect	<u>(26,715)</u>	Equipment Rent/Lease	776
	<u>\$ 304,675</u>	Office Supplies	304
		Printing	<u>287</u>
			<u>\$ 69,382</u>

# **Parks Department**

## **MISSION STATEMENT**

Maintain and operate public park infrastructure and open space properties for safe and enjoyable recreational opportunities and oversee and implement programs essential for protection of the environment.

## **GENERAL DESCRIPTION**

The Parks Department maintains over 314 acres of active parks, 8 miles of trails, and is the community steward for over 800 acres of natural areas. The department also coordinates with community volunteers, when available, on maintenance and operation related activities.

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

## **DIVISIONS WITHIN THE DEPARTMENT**

- Park Maintenance and Operations

**City of Gresham**  
**Indirect Cost Rate Proposal**  
**Year Ended June 30, 2017**  
**For Use During Fiscal Year 2018-19**

**Parks Department**

		Adjustments/ Exclusions	Not Allowable	Indirect Costs	Direct Costs
Salaries and Benefits	\$ 1,075,863	\$ -	\$ -	\$ 219,009	\$ 856,854
Materials and Services	<u>1,484,270</u>	<u>659,860</u>	<u>33,438</u>	<u>34,886</u>	<u>756,086</u>
<b>Total Expenditures</b>	2,560,133	659,860	33,438	253,895	1,612,940
Depreciation	13,533	-	-	-	13,533
Central Service Allocation	<u>785,924</u>	<u>-</u>	<u>-</u>	<u>785,924</u>	<u>-</u>
<b>Total Parks Costs</b>	<u><u>\$ 3,359,590</u></u>	<u><u>\$ 659,860</u></u>	<u><u>\$ 33,438</u></u>	<u><u>\$ 1,039,819</u></u>	<u><u>\$ 1,626,473</u></u>

Computation of Indirect Cost Rate			
Indirect =	1,039,819		
	-----	=	63.93%
Direct =	1,626,473		

**City of Gresham**  
**Indirect Cost Rate Proposal**  
**Year Ended June 30, 2017**  
**For Use During Fiscal Year 2018-19**

**Parks Department Indirect Costs**

<b>Salaries and Benefits</b>	<b>Salary and Benefits</b>	<b>Materials and Services</b>	<b>Amounts Expended</b>
Facilities, Parks & Fleet Manager	\$ 52,926	Building R and M	\$ 17,648
Dir., Finance & Mgmt svcs	32,697	Telephone/Cell Phone	9,929
Admin Asst. II	32,587	Training and Education	3,002
Administrative Asst. III - GU	20,147	Meals	1,330
Uncharged Leaves - Transferred from Direct	<u>80,652</u>	Office Supplies	1,225
	<u>\$ 219,009</u>	Dues and Memberships	1,000
		Med and Psych Costs	320
		Copier/Printer/Fax Supp	284
		Books and Publications	141
		Post/Pack/Del/Courier	<u>7</u>
			<u>\$ 34,886</u>

**City of Gresham**  
**Indirect Cost Rate Proposal**  
**Year Ended June 30, 2017**  
**For Use During Fiscal Year 2018-19**

**Parks Department Direct Costs**

<b>Salaries and Benefits</b>	<b>Salary and Benefits</b>	<b>Materials and Services</b>	<b>Amounts Expended</b>
Public Utility Worker II	\$ 322,637	Outsourced Serv & Labor	\$ 285,714
Senior Public Utility Worker	276,598	Utility Services	212,992
Public Works Superintendent	169,768	Park R and M	120,252
LTE Public Utility Worker	123,203	Vehicle Maintenance	39,679
TP Public Utility Worker	44,491	Vehicle Fuels	23,080
Program Tech	809	R and M Supplies	15,694
Uncharged Leaves - Transferred to Indirect	<u>(80,652)</u>	Minor Equip and Tools	13,904
	<u>\$ 856,854</u>	Professional Services	10,642
		First Aid and Safety	6,699
		Equipment R and M	5,491
		Equipment Rent/Lease	3,971
		Gas, Oil, Lube	3,256
		Protective Equip/Uniforms	2,951
		Street Lights	2,540
		Com Systems R and M	2,366
		Signs	1,356
		Tires	1,353
		Permits and Licenses	1,314
		Comp Equip/Software/Maint	1,068
		Veh Repairs/Minor Equip	1,012
		Operating/Tech/Scientific	294
		Veh Supplies and Parts	207
		Printing	194
		Paper	41
		Records Mgt/Microfilming	<u>16</u>
			<u>\$ 756,086</u>

# **Department of Environmental Services**

## **MISSION STATEMENT**

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

## **GENERAL DESCRIPTION**

The Department of Environmental Services (DES) provides services in the areas of transportation, storm, and surface water, drinking water, wastewater collection and treatment, park design and construction, and recycling and solid waste. 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, public works construction inspection, and development review and permitting. Together, these core services provide a better quality of life for our customers and the public.

## **DIVISIONS WITHIN THE DEPARTMENT**

- Recycling & Solid Waste
- Transportation Services
- Development Services
- Water Resources
- Drinking Water
- Wastewater Collection & Treatment
- Watershed

**City of Gresham**  
**Indirect Cost Rate Proposal**  
**Year Ended June 30, 2017**  
**For Use During Fiscal Year 2018-19**

**Department of Environmental Services**

		<b>Adjustments/ Exclusions</b>	<b>Not Allowable</b>	<b>Indirect Costs</b>	<b>Direct Costs</b>
Salaries and Benefits	\$ 14,891,758	\$ -	\$ -	\$ 3,293,477	\$ 11,598,281
Materials and Services	37,082,643	14,578,232	486,352	386,812	21,631,247
Other Materials and Capital Outlay	<u>1,401,071</u>	<u>-</u>	<u>1,401,071</u>	<u>-</u>	<u>-</u>
<b>Total Expenditures</b>	<b>\$ 53,375,472</b>	<b>14,578,232</b>	<b>1,887,423</b>	<b>3,680,289</b>	<b>33,229,528</b>
Transfers	136,860	-	-	-	136,860
Depreciation Allowance	538,144	-	-	-	538,144
Central Service Allocation	<u>8,249,253</u>	<u>-</u>	<u>-</u>	<u>8,249,253</u>	<u>-</u>
<b>Total DES Costs</b>	<b><u>\$ 62,299,729</u></b>	<b><u>\$ 14,578,232</u></b>	<b><u>\$ 1,887,423</u></b>	<b><u>\$ 11,929,542</u></b>	<b><u>\$ 33,904,532</u></b>

<b>Computation of Indirect Cost Rate</b>			
Indirect =	<b>11,929,542</b>		
	-----	=	<b>35.19%</b>
Direct =	<b>33,904,532</b>		

**City of Gresham**  
**Indirect Cost Rate Proposal**  
**Year Ended June 30, 2017**  
**For Use During Fiscal Year 2018-19**

**Department of Environmental Services Indirect Costs**

<b>Salaries and Benefits</b>	<b>Salary and Benefits</b>	<b>Materials and Services</b>	<b>Amounts Expended</b>
Public Works Superintendent	\$ 462,244	Telephone/Cell Phone	\$ 124,095
Public Works Manager	421,903	Dues and Memberships	79,098
Administrative Asst. II - GU	360,105	Training and Education	61,883
Administrative Asst. III - GU	292,667	Bldg/Office Rent/Lease	25,446
Director Environmental Svc	206,542	Lodging	17,607
Water Superintendent	157,201	Office Supplies	16,130
Capital Improvement Prg Analyst	130,754	Meals	15,648
Sr. Administrative Supervisor	126,169	Post/Pack/Del/Courier	14,485
Business Systems Analyst	119,229	Operating/Tech/Scientific	9,788
Accountant I	114,531	Mileage	5,517
Web Content Specialist	88,077	Copier/Printer/Fax Supp	4,858
Deputy Director DES	18,433	Med and Psych Costs	3,655
Uncharged Leaves - Transferred from Direct	795,622	Books and Publications	3,178
	<u>          </u>	Airfare	2,666
	<u><b>\$ 3,293,477</b></u>	Employee Service Awards	2,004
		Rental Cars	454
		Photographic/Art	300
			<u>          </u>
			<u><b>\$ 386,812</b></u>



**City of Gresham**  
**Indirect Cost Rate Proposal**  
**Year Ended June 30, 2017**  
**For Use During Fiscal Year 2018-19**

**Department of Environmental Services Direct Costs**

<b>Salaries and Benefits</b>	<b>Salary and Benefits</b>	<b>Materials and Services</b>	<b>Amounts Expended</b>
Public Utility Worker I/II	\$ 3,201,543	Outsourced Serv & Labor	\$ 14,607,108
Civil Engineer I/II	1,109,562	Water Purchase from Port	2,565,976
Engineering Technicians II/III/IV	1,006,234	Professional Services	1,152,228
Senior Public Utility Worker	871,024	Water Line R and M	746,830
Senior Engineer	773,095	Utility Services	427,589
Public Works Field Ops Supervisor	650,367	Vehicle Maintenance	284,792
Environmental Specialists II/III/IV	624,743	Transportation R and M	259,668
Administrative Analyst	407,561	Permits and Licenses	196,559
Program Technician	332,597	Water Purchase Other	192,775
Environmental Program Coordinator	284,107	Vehicle Fuels	142,257
Environmental Program Manager	280,289	Minor Equip and Tools	136,919
Electrician	264,623	Traffic Signals	107,640
Public Utility Worker - TP/LTE	261,200	Signs	105,871
Public Works Construction Inspector	254,949	Comp Equip/Software/Maint	103,267
Water Distribution Technician I/II	245,599	Pavement Marking	96,289
Development Engineering Specialist	241,975	R and M Supplies	71,251
Public Works Data Specialist	203,273	Equipment R and M	68,061
Supervisory Electrician	181,368	Street Lights	62,060
Senior Public Works Construction Insp	154,480	Storm Drain R and M	55,684
Development Engineering Manager	145,413	Equipment Rent/Lease	36,074
Senior Program Manager	137,705	Operating/Tech/Scientific	30,207
Community Outreach Specialist	137,635	Other Operating	29,086
Water Operations Supervisor	133,294	Printing	26,341
City Surveyor	115,823	Assessments and Fees	18,094
Assoc Transportation Planner	108,301	Protective Equip/Uniforms	16,529
Water Quality Specialist	106,421	Veh Supplies and Parts	15,357
Water Meter Tech	96,772	Com Systems R and M	14,921
TP-College Intern	54,582	First Aid and Safety	14,494
TP-Prof/Tech Specialist	9,368	Veh Repairs/Minor Equip	11,441
Uncharged Leaves - Transferred to Indirect	(795,622)	Wastewater R and M	9,701
	<u><u>\$ 11,598,281</u></u>	Motor Vehicle R and M	8,074
		Gas, Oil, Lube	6,052
		Building R and M	4,089
		Tires	2,807
		Recording and Title Fees	2,600
		Motor Vehicle Rent/Lease	2,250
		Paper	306
			<u><u>\$ 21,631,247</u></u>

## **CENTRAL SERVICE COST ALLOCATION PLAN**

**City of Gresham**  
**Central Service Cost Allocation Plan**  
**Year Ended June 30, 2017**  
**For Use During Fiscal Year 2018-19**

**Summary of Allocations**

<b>Direct Allocations</b>	<b>Police</b>	<b>FES</b>	<b>UDP</b>	<b>UR</b>	<b>CD</b>	<b>EDS</b>	<b>DES</b>	<b>Parks</b>	<b>CWS</b>	<b>OGM</b>	<b>CAO</b>	<b>FMS</b>	<b>IT</b>	<b>Totals</b>
OGM - City Management	\$ 293,923	\$ 194,969	\$ 39,662	\$ 14,957	\$ 67,438	\$ 22,168	\$ 348,406	\$ 25,239	\$ 122,590	\$ 19,764	\$ 41,264	\$ 107,100	\$ 37,926	\$ 1,335,406
CAO - Workers' Comp	368,230	318,793	18,057	3,362	48,566	4,608	310,449	55,540	27,396	10,211	9,091	49,313	21,668	1,245,284
CAO - Liability Management	280,086	104,634	17,987	2,775	62,390	3,084	348,848	72,976	24,154	14,184	11,306	67,426	17,987	1,027,837
CAO - General Legal Services	95,415	38,625	74,556	27,048	61,880	5,988	140,129	10,380	152,504	38,126	315,090	32,537	5,789	998,067
CWS - Human Resources	265,077	161,288	26,335	5,012	48,386	6,652	225,893	13,851	40,003	15,035	13,304	58,683	31,711	911,230
CWS - Communications	146,691	97,304	19,794	7,464	33,657	11,063	173,882	12,596	61,182	9,864	20,594	53,451	18,926	666,468
CWS - Budget and Research	267,516	177,452	36,098	13,613	61,379	20,176	317,106	22,972	111,577	17,988	37,557	97,477	34,519	1,215,430
CWS - ONCE	147,326	97,725	19,880	7,497	33,802	11,111	174,633	12,651	61,446	9,906	20,683	53,682	19,008	669,350
FMS - Specific	-	-	-	-	-	-	1,749,166	-	-	-	-	-	-	1,749,166
FMS - Administration	18,182	12,061	2,454	925	4,172	1,371	21,553	1,561	7,584	1,223	2,553	6,625	2,346	82,610
FMS - Financial Services	128,647	85,336	17,359	6,546	29,517	9,703	152,494	11,047	53,657	8,651	18,061	46,876	16,600	584,494
FMS - Accounting	74,151	49,187	10,006	3,773	17,013	5,592	87,896	6,367	30,927	4,986	10,410	27,019	9,567	336,894
FMS - Cash/Debt	53,150	35,257	7,172	2,705	12,195	4,009	63,003	4,564	22,168	3,574	7,462	19,367	6,858	241,484
FMS - Facilities Mgmt.	439,884	154,168	86,059	13,524	125,646	14,753	872,146	236,785	98,353	67,864	54,094	209,738	85,813	2,458,827
FMS - Vehicle Maint.	717,984	275,982	-	-	137,991	-	635,071	89,772	13,721	-	-	89,576	-	1,960,097
IT - GIS	153,438	101,781	20,705	7,808	35,205	11,572	181,881	13,176	63,996	10,318	21,541	55,910	19,798	697,129
IT - Computers	909,658	407,245	111,574	23,627	206,740	23,627	891,608	48,239	168,346	70,882	53,162	236,931	129,951	3,281,590
Subtotal	4,359,358	2,311,807	507,698	140,636	985,977	155,477	6,694,164	637,716	1,059,604	302,576	636,172	1,211,711	458,467	19,461,363
<b>Secondary Allocations</b>	27.61%	14.64%	3.21%	0.89%	6.24%	0.98%	42.39%	4.04%						
City-wide Services	292,558	155,126	34,013	9,430	66,119	10,384	449,166	42,808	1,059,604 *					
Office of Governance & Mgmt	83,541	44,297	9,713	2,693	18,881	2,965	128,262	12,224		302,576				
City Attorney's Office	175,648	93,136	20,421	5,662	39,697	6,234	269,673	25,701			636,172			
FMS Dept.	334,554	177,394	38,896	10,784	75,611	11,875	513,644	48,953				1,211,711		
IT Dept	126,583	67,120	14,717	4,080	28,608	4,493	194,344	18,522					458,467	
Subtotal	1,012,884	537,073	117,760	32,649	228,916	35,951	1,555,089	148,208						
Central Serv. Alloc.	<u>\$ 5,372,242</u>	<u>\$ 2,848,880</u>	<u>\$ 625,458</u>	<u>\$ 173,285</u>	<u>\$ 1,214,893</u>	<u>\$ 191,428</u>	<u>\$ 8,249,253</u>	<u>\$ 785,924</u>						<u>\$ 19,461,363</u>

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

# **Office of Governance & Management**

## **MISSION STATEMENT**

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

## **GENERAL DESCRIPTION**

The Office of Governance & Management (OGM) is comprised of the Mayor and Council, elected by the citizens, and is supported and assisted by the appointed City Manager. The City Manager carries out council policy by coordinating overall operations of city services and implements public policy and affairs of the City in support of Council goals and objectives. The Office supports the Mayor and Council by assisting elected officials in policy development and in external governmental matters.

**City of Gresham**  
**Central Service Cost Allocation Plan**  
**Year Ended June 30, 2017**  
**For Use During Fiscal Year 2018-19**

**Office of Governance & Management**

		<b>Adjustments</b>	<b>Not Allowable</b>	<b>Allocable Costs</b>
Salaries and Benefits	\$ 1,618,353	\$ -	\$ 587,166	\$ 1,031,187
Materials and Services	479,719	9,179	167,581	302,959
<b>Total Expenditures</b>	<u>2,098,072</u>	<u>9,179</u>	<u>754,747</u>	<u>1,334,146</u>
Depreciation Allowance	<u>1,260</u>	<u>-</u>	<u>-</u>	<u>1,260</u>
<b>Total OGM Costs</b>	<u><u>\$ 2,099,332</u></u>	<u><u>\$ 9,179</u></u>	<u><u>\$ 754,747</u></u>	<u><u>\$ 1,335,406</u></u>
			<b>OGM - City Management</b>	<u>\$ 1,335,406</u>
				<u><u>\$ 1,335,406</u></u>

**City of Gresham**  
**Central Service Cost Allocation Plan**  
**Year Ended June 30, 2017**  
**For Use During Fiscal Year 2018-19**

**Office of Governance & Management - City Management**

<b>Departments</b>	<b>Budget</b>	<b>Percent</b>	<b>Allocation</b>
Police	\$ 37,299,905	22.01%	\$ 293,923
Fire & Emergency Services	24,741,016	14.60%	194,969
Urban Design & Planning Services	5,037,987	2.97%	39,662
Urban Renewal	1,905,383	1.12%	14,957
Community Development	8,549,538	5.05%	67,438
Economic Development Services	2,814,089	1.66%	22,168
Parks	3,207,432	1.89%	25,239
Environmental Services	44,201,625	26.09%	348,406
<b>Central Service Departments</b>			
City-wide Serices	15,561,294	9.18%	122,590
Office of Governance & Management	2,512,098	1.48%	19,764
City Attorney's Office	5,230,757	3.09%	41,264
Finance & Management Services	13,585,379	8.02%	107,100
Information Technology	4,808,340	2.84%	37,926
<b>Total</b>	<b>\$ 169,454,843</b>	<b>100.00%</b>	<b>\$ 1,335,406</b>

# 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 (CAO) provides services to the Council, City Manager, Service Area Managers, and staff, and Council Citizen Advisory Committees. Services include legal advice and opinions, the creation, review, and approval of all written contracts and legal documents, the preparation of ordinances, resolutions, and other documents, the defense and representation of City Officers and employees, the initiation of legal action as directed by Council, citywide legal training and supervision of outside legal counsel.

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

**City of Gresham  
 Central Service Cost Allocation Plan  
 Year Ended June 30, 2017  
 For Use During Fiscal Year 2018-19**

**City Attorney's Office**

		<b>Adjustments</b>	<b>Not Allowable</b>	<b>Allocable Costs</b>
Salaries and Benefits	\$ 1,367,850	\$ -	\$ -	\$ 1,367,850
Materials and Services	<u>1,908,261</u>	<u>4,537</u>	<u>386</u>	<u>1,903,338</u>
<b>Total CAO Costs</b>	<u><u>\$ 3,276,111</u></u>	<u><u>\$ 4,537</u></u>	<u><u>\$ 386</u></u>	<u><u>\$ 3,271,188</u></u>

<b>CAO - Workers' Comp</b>	\$ 1,245,284
<b>CAO - Liability Management</b>	1,027,837
<b>CAO - General Legal Services</b>	<u>998,067</u>
	<u><u>\$ 3,271,188</u></u>



**City of Gresham**  
**Central Service Cost Allocation Plan**  
**Year Ended June 30, 2017**  
**For Use During Fiscal Year 2018-19**

**City Attorney's Office - Worker's Compensation Management**

<b>Departments</b>	<b>FTE Count</b>	<b>Workers Comp Prior 3 Years Avg Claims Paid</b>	<b>Blended Percent</b>	<b>Allocation</b>
Police	159	\$ 96,498	29.57%	\$ 368,230
Fire & Emergency Services	97	107,573	25.60%	318,793
Urban Design & Planning Services	16	-	1.45%	18,057
Urban Renewal	3	-	0.27%	3,362
Community Development	29	8,003	3.90%	48,566
Economic Development Services	4	-	0.37%	4,608
Parks	8	23,753	4.46%	55,540
Environmental Services	136	80,455	24.93%	310,449
 <b>Central Service Departments</b>				
City-wide Serices	24	-	2.20%	27,396
Office of Governance & Management	9	-	0.82%	10,211
City Attorney's Office	8	-	0.73%	9,091
Finance & Management Services	35	4,730	3.96%	49,313
Information Technology	19	-	1.74%	21,668
<b>Total</b>	<b>547</b>	<b>\$ 321,012</b>	<b>100.00%</b>	<b>\$ 1,245,284</b>

**City of Gresham**  
**Central Service Cost Allocation Plan**  
**Year Ended June 30, 2017**  
**For Use During Fiscal Year 2018-19**

**City Attorney's Office - Liability Management**

<b>Departments</b>	<u>Vehicle Distribution</u>	<u>Allocation of Sq. Footage</u>	<u>Percent</u>	<u>Allocation</u>
Police	104	33,315	27.25%	\$ 280,086
Fire & Emergency Services	40	11,685	10.18%	104,634
Urban Design & Planning Services	-	6,526	1.75%	17,987
Urban Renewal	-	1,018	0.27%	2,775
Community Development	20	9,507	6.07%	62,390
Economic Development Services	-	1,123	0.30%	3,084
Parks	13	17,933	7.10%	72,976
Environmental Services	92	66,047	33.94%	348,848
 <b>Central Service Departments</b>				
City-wide Serices	2	7,444	2.35%	24,154
Office of Governance & Management	-	5,147	1.38%	14,184
City Attorney's Office	-	4,098	1.10%	11,306
Finance & Management Services	13	15,882	6.56%	67,426
Information Technology	-	6,502	1.75%	17,987
<b>Total</b>	<u>284</u>	<u>186,227</u>	<u>100.00%</u>	<u>\$ 1,027,837</u>

**City of Gresham  
 Central Service Cost Allocation Plan  
 Year Ended June 30, 2017  
 For Use During Fiscal Year 2018-19**

**City Attorney's Office - General Legal Services**

<b>Departments</b>	<u>Legal Hours</u>	<u>Percent</u>	<u>Allocation</u>
Police	1,029	9.56%	\$ 95,415
Fire & Emergency Services	417	3.87%	38,625
Urban Design & Planning Services	804	7.47%	74,556
Urban Renewal	292	2.71%	27,048
Community Development	667	6.20%	61,880
Economic Development Services	65	0.60%	5,988
Parks	112	1.04%	10,380
Environmental Services	1,511	14.04%	140,129
 <b>Central Service Departments</b>			
City-wide Serices	1,644	15.28%	152,504
Office of Governance & Management	411	3.82%	38,126
City Attorney's Office	3,397	31.57%	315,090
Finance & Management Services	351	3.26%	32,537
Information Technology	62	0.58%	5,789
<b>Total</b>	<u>10,762</u>	100.00%	<u>\$ 998,067</u>

# City-wide Services

## MISSION STATEMENT

Provide centralized efficient services for the City. Services include budget and planning, human resources and community outreach.

## GENERAL DESCRIPTION

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

<u>Division</u>	<u>Method of Allocation</u>
Budget and Financial Planning	Budget
Communications	Budget
Human Resources	FTE Count
Neighborhood and Community Engagement	Budget

**City of Gresham**  
**Central Service Cost Allocation Plan**  
**Year Ended June 30, 2017**  
**For Use During Fiscal Year 2018-19**

**City-wide Services**

		Adjustments	Not Allowable	Allocable Costs
Salaries and Benefits	\$ 2,907,190	\$ -	\$ -	\$ 2,907,190
Materials and Services	8,396,374	7,606,330	100,559	689,485
<b>Total Expenditures</b>	<u>11,303,564</u>	<u>7,606,330</u>	<u>100,559</u>	<u>3,596,675</u>
Transfers	<u>(134,197)</u>	<u>-</u>	<u>-</u>	<u>(134,197)</u>
<b>Total City-wide Services Costs</b>	<u>\$ 11,169,367</u>	<u>\$ 7,606,330</u>	<u>\$ 100,559</u>	<u>\$ <b>3,462,478</b></u>
				CWS - Budget & Financial Plan \$ 1,215,430
				CWS - Communications 666,468
				CWS - Human Resources 911,230
				CWS - ONCE <u>669,350</u>
				<u>\$ <b>3,462,478</b></u>

**City of Gresham  
Central Service Cost Allocation Plan  
Year Ended June 30, 2017  
For Use During Fiscal Year 2018-19**

**City-wide Services - Budget & Financial Planning**

<b>Departments</b>	<u><b>Budget</b></u>	<u><b>Percent</b></u>	<u><b>Allocation</b></u>
Police	\$ 37,299,905	22.01%	\$ 267,516
Fire & Emergency Services	24,741,016	14.60%	177,452
Urban Design & Planning Services	5,037,987	2.97%	36,098
Urban Renewal	1,905,383	1.12%	13,613
Community Development	8,549,538	5.05%	61,379
Economic Development Services	2,814,089	1.66%	20,176
Parks	3,207,432	1.89%	22,972
Environmental Services	44,201,625	26.09%	317,106
 <b>Central Service Departments</b>			
City-wide Serices	15,561,294	9.18%	111,577
Office of Governance & Management	2,512,098	1.48%	17,988
City Attorney's Office	5,230,757	3.09%	37,557
Finance & Management Services	13,585,379	8.02%	97,477
Information Technology	4,808,340	2.84%	34,519
<b>Total</b>	<u><u>\$ 169,454,843</u></u>	100.00%	<u><u>\$ 1,215,430</u></u>

**City of Gresham  
Central Service Cost Allocation Plan  
Year Ended June 30, 2017  
For Use During Fiscal Year 2018-19**

**City-wide Services - Communications**

<b>Departments</b>	<u><b>Budget</b></u>	<u><b>Percent</b></u>	<u><b>Allocation</b></u>
Police	\$ 37,299,905	22.01%	\$ 146,691
Fire & Emergency Services	24,741,016	14.60%	97,304
Urban Design & Planning Services	5,037,987	2.97%	19,794
Urban Renewal	1,905,383	1.12%	7,464
Community Development	8,549,538	5.05%	33,657
Economic Development Services	2,814,089	1.66%	11,063
Parks	3,207,432	1.89%	12,596
Environmental Services	44,201,625	26.09%	173,882
 <b>Central Service Departments</b>			
City-wide Serices	15,561,294	9.18%	61,182
Office of Governance & Management	2,512,098	1.48%	9,864
City Attorney's Office	5,230,757	3.09%	20,594
Finance & Management Services	13,585,379	8.02%	53,451
Information Technology	<u>4,808,340</u>	<u>2.84%</u>	<u>18,926</u>
<b>Total</b>	<u><u>\$ 169,454,843</u></u>	100.00%	<u><u>\$ 666,468</u></u>

**City of Gresham  
 Central Service Cost Allocation Plan  
 Year Ended June 30, 2017  
 For Use During Fiscal Year 2018-19**

**City-wide Services - Human Resources**

<b>Departments</b>	<u>FTE Count</u>	<u>Percent</u>	<u>Allocation</u>
Police	159	29.09%	\$ 265,077
Fire & Emergency Services	97	17.70%	161,288
Urban Design & Planning Services	16	2.89%	26,335
Urban Renewal	3	0.55%	5,012
Community Development	29	5.31%	48,386
Economic Development Services	4	0.73%	6,652
Parks	8	1.52%	13,851
Environmental Services	136	24.79%	225,893
 <b>Central Service Departments</b>			
City-wide Serices	24	4.39%	40,003
Office of Governance & Management	9	1.65%	15,035
City Attorney's Office	8	1.46%	13,304
Finance & Management Services	35	6.44%	58,683
Information Technology	19	3.48%	31,711
 <b>Total</b>	 <u>547</u>	 100.00%	 <u>\$ 911,230</u>



**City of Gresham  
 Central Service Cost Allocation Plan  
 Year Ended June 30, 2017  
 For Use During Fiscal Year 2018-19**

**City-wide Services - Office of Neighborhood and Community Engagement**

<b>Departments</b>	<u>Budget</u>	<u>Percent</u>	<u>Allocation</u>
Police	\$ 37,299,905	22.01%	\$ 147,326
Fire & Emergency Services	24,741,016	14.60%	97,725
Urban Design & Planning Services	5,037,987	2.97%	19,880
Urban Renewal	1,905,383	1.12%	7,497
Community Development	8,549,538	5.05%	33,802
Economic Development Services	2,814,089	1.66%	11,111
Parks	3,207,432	1.89%	12,651
Environmental Services	44,201,625	26.09%	174,633
<b>Central Service Departments</b>			
City-wide Serices	15,561,294	9.18%	61,446
Office of Governance & Management	2,512,098	1.48%	9,906
City Attorney's Office	5,230,757	3.09%	20,683
Finance & Management Services	13,585,379	8.02%	53,682
Information Technology	<u>4,808,340</u>	<u>2.84%</u>	<u>19,008</u>
<b>Total</b>	<u><u>\$ 169,454,843</u></u>	100.00%	<u><u>\$ 669,350</u></u>

# Finance & Management Services Department

## MISSION STATEMENT

Be good stewards of public funds and city assets by providing quality financial and maintenance services.

## GENERAL DESCRIPTION

Finance and Management Services (FMS) provides financial management, and facilities/property and fleet management services to the City of Gresham via seven major program areas:

- Administration is responsible for overall management of FMS responsibilities. The department director advises in financial matters that have citywide impact.
- Financial Services Division responsibilities include payroll, accounts payable, purchasing, utilities, licensing, mid-county sewer assessments, miscellaneous accounts receivable and passport issuance.
- Cash Debt Management is responsible for monitoring cash flows, planning and analyzing debt issuance, and managing the City's investment portfolio.
- Accounting Services Division responsibilities include accounting, reporting, liens and collections, and accounting support for the Urban Renewal Area.
- Facilities & Fleet Management Division responsibilities include facilities and property management, building maintenance and central reception.
- The Vehicle Maintenance Division responsibilities include repair and maintenance of existing City fleet vehicles, purchase of new vehicles, and fuel costs.

### Division

### Method of Allocation

Administration	Budget
Financial Services	Budget
Accounting Services – General	Budget
Accounting Services – Utility	Direct
City Receivables and Billing	Direct
Cash Debt Management	Budget
Facilities Management	Allocation of Sq. Footage
Vehicle Management	Vehicle Distribution

**City of Gresham**  
**Central Service Cost Allocation Plan**  
**Year Ended June 30, 2017**  
**For Use During Fiscal Year 2018-19**

**Finance & Management Services Department**

		<b>Adjustments</b>	<b>Not Allowable</b>	<b>Allocable Costs</b>
Salaries and Benefits	\$ 4,033,942	\$ -		\$ 4,033,942
Materials and Services	4,396,262	465,086	270,355	3,660,821
Other Materials and Capital Outlay	<u>3,043,091</u>	<u>-</u>	<u>3,043,091</u>	<u>-</u>
<b>Total Expenditures</b>	11,473,295	465,086	3,313,446	7,694,763
Transfers	(294,113)	-	-	(294,113)
Depreciation Allowance	<u>28,414</u>	<u>-</u>	<u>-</u>	<u>28,414</u>
<b>Total FMS Costs</b>	<u>\$ 11,207,596</u>	<u>\$ 465,086</u>	<u>\$ 3,313,446</u>	<u>\$ 7,429,064</u>
City-wide Services				

<b>Specific Allocations</b>	<b>\$ 1,749,166</b>
FMS - Administration	82,610
FMS - Financial Services	584,494
FMS - Accounting	336,894
FMS - Cash/Debt Mgmt.	241,484
FMS - Facilities/Property Mgmt.	2,458,827
FMS - Vehicle Maintenance	<u>1,960,097</u>
	<u><b>\$ 7,413,572</b></u>

**City of Gresham  
 Central Service Cost Allocation Plan  
 Year Ended June 30, 2017  
 For Use During Fiscal Year 2018-19**

**Specific Central Service Allocations**

<b>Sponsor</b>		<b>Recipient</b>	<b>Amount</b>
<b>Department</b>	<b>Division</b>		
FMS	City Reveivables/Billing System	DES	\$ 1,331,621
FMS	Utility Accounting	DES	<u>417,545</u>
			<u><u>\$ 1,749,166</u></u>

**City of Gresham**  
**Central Service Cost Allocation Plan**  
**Year Ended June 30, 2017**  
**For Use During Fiscal Year 2018-19**

**Finance & Management Services Department - Administration**

<b>Departments</b>	<b><u>Budget</u></b>	<b><u>Percent</u></b>	<b><u>Allocation</u></b>
Police	\$ 37,299,905	22.01%	\$ 18,182
Fire & Emergency Services	24,741,016	14.60%	12,061
Urban Design & Planning Services	5,037,987	2.97%	2,454
Urban Renewal	1,905,383	1.12%	925
Community Development	8,549,538	5.05%	4,172
Economic Development Services	2,814,089	1.66%	1,371
Parks	3,207,432	1.89%	1,561
Environmental Services	44,201,625	26.09%	21,553
<b>Central Service Departments</b>			
City-wide Serices	15,561,294	9.18%	7,584
City-wide Services	2,512,098	1.48%	1,223
City Attorney's Office	5,230,757	3.09%	2,553
Finance & Management Services	13,585,379	8.02%	6,625
Information Technology	4,808,340	2.84%	2,346
<b>Total</b>	<b><u><u>\$ 169,454,843</u></u></b>	<b>100.00%</b>	<b><u><u>\$ 82,610</u></u></b>

**City of Gresham  
 Central Service Cost Allocation Plan  
 Year Ended June 30, 2017  
 For Use During Fiscal Year 2018-19**

**Finance & Management Services Department - Financial Services**

<b>Departments</b>	<u><b>Budget</b></u>	<u><b>Percent</b></u>	<u><b>Allocation</b></u>
Police	\$ 37,299,905	22.01%	\$ 128,647
Fire & Emergency Services	24,741,016	14.60%	85,336
Urban Design & Planning Services	5,037,987	2.97%	17,359
Urban Renewal	1,905,383	1.12%	6,546
Community Development	8,549,538	5.05%	29,517
Economic Development Services	2,814,089	1.66%	9,703
Parks	3,207,432	1.89%	11,047
Environmental Services	44,201,625	26.09%	152,494
 <b>Central Service Departments</b>			
City-wide Services	15,561,294	9.18%	53,657
Office of Governance & Management	2,512,098	1.48%	8,651
City Attorney's Office	5,230,757	3.09%	18,061
Finance & Management Services	13,585,379	8.02%	46,876
Information Technology	4,808,340	2.84%	16,600
<b>Total</b>	<u><u>\$ 169,454,843</u></u>	100.00%	<u><u>\$ 584,494</u></u>

**City of Gresham  
Central Service Cost Allocation Plan  
Year Ended June 30, 2017  
For Use During Fiscal Year 2018-19**

**Finance & Management Services Department - Accounting**

<b>Departments</b>	<u><b>Budget</b></u>	<u><b>Percent</b></u>	<u><b>Allocation</b></u>
Police	\$ 37,299,905	22.01%	\$ 74,151
Fire & Emergency Services	24,741,016	14.60%	49,187
Urban Design & Planning Services	5,037,987	2.97%	10,006
Urban Renewal	1,905,383	1.12%	3,773
Community Development	8,549,538	5.05%	17,013
Economic Development Services	2,814,089	1.66%	5,592
Parks	3,207,432	1.89%	6,367
Environmental Services	44,201,625	26.09%	87,896
 <b>Central Service Departments</b>			
City-wide Services	15,561,294	9.18%	30,927
Office of Governance & Management	2,512,098	1.48%	4,986
City Attorney's Office	5,230,757	3.09%	10,410
Finance & Management Services	13,585,379	8.02%	27,019
Information Technology	4,808,340	2.84%	9,567
<b>Total</b>	<u><u>\$ 169,454,843</u></u>	100.00%	<u><u>\$ 336,894</u></u>

**City of Gresham**  
**Central Service Cost Allocation Plan**  
**Year Ended June 30, 2017**  
**For Use During Fiscal Year 2018-19**

**Finance & Management Services Department - Cash/Debt Management**

<b>Departments</b>	<u><b>Budget</b></u>	<u><b>Percent</b></u>	<u><b>Allocation</b></u>
Police	\$ 37,299,905	22.01%	\$ 53,150
Fire & Emergency Services	24,741,016	14.60%	35,257
Urban Design & Planning Services	5,037,987	2.97%	7,172
Urban Renewal	1,905,383	1.12%	2,705
Community Development	8,549,538	5.05%	12,195
Economic Development Services	2,814,089	1.66%	4,009
Parks	3,207,432	1.89%	4,564
Environmental Services	44,201,625	26.09%	63,003
<b>Central Service Departments</b>			
City-wide Services	15,561,294	9.18%	22,168
Office of Governance & Management	2,512,098	1.48%	3,574
City Attorney's Office	5,230,757	3.09%	7,462
Finance & Management Services	13,585,379	8.02%	19,367
Information Technology	4,808,340	2.84%	6,858
<b>Total</b>	<u><u>\$ 169,454,843</u></u>	100.00%	<u><u>\$ 241,484</u></u>



**City of Gresham  
 Central Service Cost Allocation Plan  
 Year Ended June 30, 2017  
 For Use During Fiscal Year 2018-19**

**Finance & Management Services Department - Facilities Management**

<b>Departments</b>	<u>Allocation of Sq. Footage</u>	<u>Percent</u>	<u>Allocation</u>
Police	33,315	17.89%	\$ 439,884
Fire & Emergency Services	11,685	6.27%	154,168
Urban Design & Planning Services	6,526	3.50%	86,059
Urban Renewal	1,018	0.55%	13,524
Community Development	9,507	5.11%	125,646
Economic Development Services	1,123	0.60%	14,753
Parks	17,933	9.63%	236,785
Environmental Services	66,047	35.47%	872,146
 <b>Central Service Departments</b>			
City-wide Services	7,444	4.00%	98,353
Office of Governance & Management	5,147	2.76%	67,864
City Attorney's Office	4,098	2.20%	54,094
Finance & Management Services	15,882	8.53%	209,738
Information Technology	6,502	3.49%	85,813
<b>Total</b>	<u>186,227</u>	100.00%	<u>\$ 2,458,827</u>

**City of Gresham**  
**Central Service Cost Allocation Plan**  
**Year Ended June 30, 2017**  
**For Use During Fiscal Year 2018-19**

**Finance & Management Services Department - Vehicle Maintenance**

<b>Departments</b>	<b><u>Vehicle Distribution</u></b>	<b><u>Percent</u></b>	<b><u>Allocation</u></b>
Police	104	36.63%	\$ 717,984
Fire & Emergency Services	40	14.08%	275,982
Urban Design & Planning Services	-	0.00%	-
Urban Renewal	-	0.00%	-
Community Development	20	7.04%	137,991
Economic Development Services	-	0.00%	-
Parks	13	4.58%	89,772
Environmental Services	92	32.40%	635,071
 <b>Central Service Departments</b>			
City-wide Services	2	0.70%	13,721
Office of Governance & Management	-	0.00%	-
City Attorney's Office	-	0.00%	-
Finance & Management Services	13	4.57%	89,576
Information Technology	-	0.00%	-
<b>Total</b>	<b><u>284</u></b>	<b>100.00%</b>	<b><u>\$ 1,960,097</u></b>

# Information Technology Department

## MISSION STATEMENT

Provide and maintain reliable technology infrastructure and projects essential for the daily operations of City staff.

## GENERAL DESCRIPTION

The Information Technology Department provides services in the areas of desktop computing, network services, electronic mail, computing security, remote computing, telecommunications, geographic information services, web site and computer applications support. Together these services provide the technology infrastructure to support City operations.

### Division

IT – Computers  
GIS

### Method of Allocation

Computer Systems, FTE Count  
Budget

**City of Gresham**  
**Central Service Cost Allocation Plan**  
**Year Ended June 30, 2017**  
**For Use During Fiscal Year 2018-19**

**Information Technology Department**

		Adjustments	Not Allowable	Allocable Costs
Salaries and Benefits	\$ 2,705,377	\$ -	\$ -	\$ 2,705,377
Materials and Services	<u>1,277,650</u>	<u>27,270</u>	<u>150,790</u>	<u>1,099,590</u>
<b>Total Expenditures</b>	3,983,027	27,270	150,790	3,804,967
Depreciation Allowance	<u>173,752</u>	<u>-</u>	<u>-</u>	<u>173,752</u>
<b>Total IT Costs</b>	<u><u>\$ 4,156,779</u></u>	<u><u>\$ 27,270</u></u>	<u><u>\$ 150,790</u></u>	<u><u>\$ 3,978,719</u></u>

City-wide Services

IT - GIS	\$ 697,129
IT - Computer Systems	<u>3,281,590</u>
	<u><u>\$ 3,978,719</u></u>

**City of Gresham**  
**Central Service Cost Allocation Plan**  
**Year Ended June 30, 2017**  
**For Use During Fiscal Year 2018-19**

**IT- GIS**

<b>Departments</b>	<u><b>Budget</b></u>	<u><b>Percent</b></u>	<u><b>Allocation</b></u>
Police	\$ 37,299,905	22.01%	\$ 153,438
Fire & Emergency Services	24,741,016	14.60%	101,781
Urban Design & Planning Services	5,037,987	2.97%	20,705
Urban Renewal	1,905,383	1.12%	7,808
Community Development	8,549,538	5.05%	35,205
Economic Development Services	2,814,089	1.66%	11,572
Parks	3,207,432	1.89%	13,176
Environmental Services	44,201,625	26.09%	181,881
 <b>Central Service Departments</b>			
City-wide Serices	15,561,294	9.18%	63,996
Office of Governance & Management	2,512,098	1.48%	10,318
City Attorney's Office	5,230,757	3.09%	21,541
Finance & Management Services	13,585,379	8.02%	55,910
Information Technology	4,808,340	2.84%	19,798
<b>Total</b>	<u><u>\$ 169,454,843</u></u>	100.00%	<u><u>\$ 697,129</u></u>

**City of Gresham  
Central Service Cost Allocation Plan  
Year Ended June 30, 2017  
For Use During Fiscal Year 2018-19**

**Information Technology Department - Information Technology**

<b>Departments</b>	<b><u>Computer Systems</u></b>	<b><u>FTE Count</u></b>	<b><u>Blended Percent</u></b>	<b><u>Allocation</u></b>
Police	148	159	27.72%	\$ 909,658
Fire & Emergency Services	40	97	12.41%	407,245
Urban Design & Planning Services	22	16	3.40%	111,574
Urban Renewal	5	3	0.72%	23,627
Community Development	41	29	6.30%	206,740
Economic Development Services	4	4	0.72%	23,627
Parks	8	8	1.47%	48,239
Environmental Services	166	136	27.17%	891,608
 <b>Central Service Departments</b>				
City-wide Services	33	24	5.13%	168,346
Office of Governance & Management	15	9	2.16%	70,882
City Attorney's Office	10	8	1.62%	53,162
Finance & Management Services	45	35	7.22%	236,931
Information Technology	25	19	3.96%	129,951
<b>Total</b>	<b><u>562</u></b>	<b><u>547</u></b>	<b>100.00%</b>	<b><u>\$ 3,281,590</u></b>

## City of Gresham

### Bases for Allocations

	2017/18 Budget Distribution		Vehicle Distribution		FTE Count		Computer Systems		
	\$	%	#	%	#	%	#	%	
<b>Departments</b>									
Police	\$ 37,299,905	22.01%	104	36.62%	159	29.08%	148	26.33%	x
Fire & Emergency Services	24,741,016	14.60%	40	14.08%	97	17.70%	40	7.12%	x
Urban Design & Planning Services	5,037,987	2.97%	-	0.00%	16	2.89%	22	3.92%	x
Urban Renewal	1,905,383	1.13%	-	0.00%	3	0.55%	5	0.89%	x
Community Development	8,549,538	5.05%	20	7.04%	29	5.31%	41	7.30%	cd
Economic Development Services	2,814,089	1.66%	-	0.00%	4	0.73%	4	0.71%	ed
Parks	3,207,432	1.89%	13	4.58%	8	1.52%	8	1.42%	x
Environmental Services	44,201,625	26.08%	92	32.39%	136	24.80%	166	29.54%	es
<b>Central Service Departments</b>									
City-wide Serices	15,561,294	9.18%	2	0.70%	24	4.39%	33	5.87%	
Office of Governance & Management	2,512,098	1.48%	-	0.00%	9	1.65%	15	2.67%	
City Attorney's Office	5,230,757	3.09%	-	0.00%	8	1.46%	10	1.78%	
Finance & Management Services	13,585,379	8.02%	13	4.59%	35	6.44%	45	8.01%	
Information Technology	4,808,340	2.84%	-	0.00%	19	3.48%	25	4.44%	
Distribution Totals	\$ 169,454,843	100.00%	284	100.00%	547	100.00%	562	100.00%	

Allocation of Sq. Footage		Workers Comp Claims, Average of Prior 3 Years		Legal Hours Average of Prior 3 Years	
Sq. Ft.	%	\$	%	Hrs.	%

<b>Departments</b>						
Police	33,315	17.89%	\$ 96,498	30.07%	1,029	9.56%
Fire & Emergency Services	11,685	6.27%	107,573	33.51%	417	3.87%
Urban Design & Planning Services	6,526	3.50%	0	0.00%	804	7.47%
Urban Renewal	1,018	0.55%	0	0.00%	292	2.71%
Community Development	9,507	5.11%	8,003	2.49%	667	6.20%
Economic Development Services	1,123	0.60%	0	0.00%	65	0.60%
Parks	17,933	9.63%	23,753	7.40%	112	1.04%
Environmental Services	66,047	35.47%	80,455	25.06%	1,511	14.04%
<b>Central Service Departments</b>						
City-wide Serices	7,444	4.00%	0	0.00%	1,644	15.28%
Office of Governance & Management	5,147	2.76%	0	0.00%	411	3.82%
City Attorney's Office	4,098	2.20%	0	0.00%	3,397	31.56%
Finance & Management Services	15,882	8.53%	4,730	1.47%	351	3.26%
Information Technology	6,502	3.49%	0	0.00%	62	0.59%
Distribution Totals	186,227	100.00%	\$ 321,012	100.00%	10,762	100.00%

## **APPENDIX A**



## City of Gresham

Schedule of Adjustments, Not Allowable Expenses and Transfers

Year Ended June 30, 2017

For Use During Fiscal Year 2018-19

### Police Department

#### Adjustments:

<b>Internal Service Fund Chargeback</b>	<b>Amount</b>
Information Services	\$1,315,257
City-Wide Services	903,201
Equipment Replacement	842,847
City Administration	536,708
Property Management	421,854
Financial Services	380,378
Liability Mgmt Charge	321,579
Legal	212,549
General Support Services	183,902
Computer Replacement Chg	54,738
	<hr/>
	<b>\$ 5,173,013</b>
	<hr/> <hr/>

#### Not Allowed Expenditures

	<b>Amount</b>
Capital Outlay	\$ 197,279
Promo/Incentive Programs	12,507
Advertising	4,266
Low Income Assistance	3,637
Contributions/City Match	3,000
	<hr/>
	<b>\$ 220,689</b>
	<hr/> <hr/>

#### Transfers

	<b>Amount</b>
Mediation Services (Transfer from CWS)	\$ 134,197
	<hr/> <hr/>

## City of Gresham

Schedule of Adjustments, Not Allowable Expenses and Transfers

Year Ended June 30, 2017

For Use During Fiscal Year 2018-19

### Fire & Emergency Services Department

#### Adjustments:

Internal Service Fund Chargeback	Amount
Equipment Replacement	\$ 647,855
City-Wide Services	643,926
Information Services	515,033
City Administration	382,639
Financial Services	271,186
Liability Mgmnt Charge	216,364
Property Management	194,344
General Support Services	131,111
Legal	81,152
Computer Replacement Chg	24,213
	<hr/>
	\$ 3,107,823
	<hr/> <hr/>

#### Not Allowed Expenditures

	Amount
Low Income Assistance	\$2,533
Promo/Incentive Programs	1,949
Community Outreach	1,413
Other Operating	95
	<hr/>
	\$ 5,990
	<hr/> <hr/>

## City of Gresham

Schedule of Adjustments, Not Allowable Expenses and Transfers

Year Ended June 30, 2017

For Use During Fiscal Year 2018-19

### Urban Design & Planning Services Department

#### Adjustments:

##### Internal Service Fund Chargeback

##### Amount

Legal	\$178,853
Information Services	107,570
Internal Prof Svcs	79,487
City-Wide Services	77,141
Property Management	67,173
City Administration	45,840
Financial Services	32,488
Liability Mgmt Charge	20,175
Code Enforcement Charge	19,958
General Support Services	15,707
Economic Development Chg	10,309
Computer Replacement Chg	7,446

\$ 662,147

##### Not Allowed Expenditures

##### Amount

Advertising	\$ 2,577
Promo/Public Relations	1,287
Community Outreach	255

\$ 4,119

##### Transfers

##### Amount

## City of Gresham

Schedule of Adjustments, Not Allowable Expenses and Transfers

Year Ended June 30, 2017

For Use During Fiscal Year 2018-19

### Urban Renewal

#### Adjustments:

##### Internal Service Fund Chargeback

##### Amount

Economic Development Chg	\$ 112,052
Code Enforcement Charge	88,500
City Administration	83,148
Financial Services	66,600
City-Wide Services	66,600
Legal	49,648
Internal Prof Svcs	46,471
Information Services	30,078
Property Management	10,223
Liability Mgmt Charge	9,383
General Support Services	4,478
Computer Replacement Chg	2,120
	<hr/>
	\$ 569,301
	<hr/> <hr/>

##### Exclusions

##### Amount

Urban Renewal Area CIP	\$ 3,614,701
	<hr/> <hr/>

##### Not Allowed

##### Expenditures

##### Amount

Urban Renewal Grant Program	\$ 158,620
Contributions/City Match	5,000
Promo/Incentive Programs	649
Committee Expenses	568
Advertising	416
Employee Service Awards	125
	<hr/>
	\$ 165,378
	<hr/> <hr/>

## City of Gresham

Schedule of Adjustments, Not Allowable Expenses and Transfers

Year Ended June 30, 2017

For Use During Fiscal Year 2018-19

### Community Development Department

#### Adjustments:

<b>Internal Service Fund Chargeback</b>	<b>Amount</b>
City Administration	\$ 75,938
Code Enforcement Charge	25,392
Computer Replacement Chg	21,616
Economic Development Chg	13,578
Equipment Replacement	53,398
Financial Services	53,821
General Support Services	26,020
Information Services	303,980
Legal	138,178
Liability Mgmt Charge	69,369
Property Management	134,700
City-Wide Services	127,794
	<u>\$ 1,043,784</u>

<b>Exclusions</b>	<b>Amount</b>
CDBG/HOME Expenditures	<u>\$ 1,212,595</u>

<b>Not Allowed Expenditures</b>	<b>Amount</b>
Promo/Incentive Programs	\$ 25,105
Advertising	706
	<u>\$ 25,811</u>

<b>Transfers</b>	<b>Amount</b>
Licensing (Transfer from FMS)	<u>\$ 157,253</u>

## City of Gresham

Schedule of Adjustments, Not Allowable Expenses and Transfers

Year Ended June 30, 2017

For Use During Fiscal Year 2018-19

### Economic Development Services Department

#### Adjustments:

Internal Service Fund Chargeback	Amount
City Administration	16,981
Computer Replacement Chg	2,022
Financial Services	12,035
General Support Services	5,818
Information Services	30,943
Legal	10,568
Liability Mgmt Charge	8,137
Property Management	18,071
City-Wide Services	<u>28,576</u>
	<u>\$ 133,151</u>

#### Not Allowed Expenditures

	Amount
Development Incentives	\$ 575,924
Gresham Chamber Visitors Center	52,000
Promo/Public Relations	10,966
Advertising	<u>1,041</u>
	<u>\$ 639,931</u>

## City of Gresham

Schedule of Adjustments, Not Allowable Expenses and Transfers

Year Ended June 30, 2017

For Use During Fiscal Year 2018-19

### Parks Department

#### Adjustments:

Internal Service Fund Chargeback	Amount
Property Management	\$ 226,581
Equipment Replacement	99,257
Liability Mgmt Charge	81,115
City-Wide Services	71,235
Information Services	61,246
City Administration	42,330
Financial Services	30,000
Legal	28,313
General Support Services	14,504
Computer Replacement Chg	2,718
Internal Prof Svcs	2,560
	<hr/>
	\$ 659,859
	<hr/> <hr/>

#### Not Allowed Expenditures

	Amount
Community Outreach	\$ 22,963
Contributions/City Match	10,000
Low Income Assistance	325
Advertising	150
	<hr/>
	\$ 33,438
	<hr/> <hr/>

## City of Gresham

Schedule of Adjustments, Not Allowable Expenses and Transfers

Year Ended June 30, 2017

For Use During Fiscal Year 2018-19

### Department of Environmental Services

#### Adjustments:

Internal Service Fund Chargeback	Amount
Utility License Fee	\$ 2,620,388
Internal Prof Svcs	2,403,389
Utility Financial Svcs	1,897,927
Information Services	1,633,443
City-Wide Services	1,046,966
Equipment Replacement	1,018,337
Property Management	844,812
Liability Mgmt Charge	661,963
City Administration	622,139
Administrative	449,462
Financial Services	440,925
Legal	300,281
General Support Services	213,174
Code Enforcement Charge	210,936
Economic Development Chg	108,500
Computer Replacement Chg	82,959
Water Engineering Service	22,610
City Wide Training	22
	<hr/>
	\$ 14,578,232
	<hr/> <hr/>

#### Not Allowed Expenditures

	Amount
Capital Outlay & Related Interest	\$ 1,401,071
Retainage	321,373
Contributions	54,752
Community Outreach	50,582
Promo/Incentive Programs	35,767
Advertising	23,878
	<hr/>
	\$ 1,887,423
	<hr/> <hr/>

#### Transfers

	Amount
Titles, Liens and Collections Division (Transfer from FMS)	\$ 136,860
	<hr/> <hr/>



## City of Gresham

Schedule of Adjustments, Not Allowable Expenses and Transfers

Year Ended June 30, 2017

For Use During Fiscal Year 2018-19

Office of Governance & Management

### Adjustments:

Internal Service Fund Chargeback	Amount
Computer Replacement Chg	\$ 8,827
Equipment Replacement	352
	<hr/>
	\$ 9,179
	<hr/> <hr/>

### Not Allowed

Expenditures	Amount
Mayor & Council	\$ 443,064
Lobbying Activities	212,738
Advisory Committees	46,994
Gresham Art Committee	30,503
Public Relations	20,429
Advertising	543
Copier/Printer/Fax Supp	475
	<hr/>
	\$ 754,746
	<hr/> <hr/>

**City of Gresham**

Schedule of Adjustments, Not Allowable Expenses and Transfers

Year Ended June 30, 2017

**For Use During Fiscal Year 2018-19**

**City Attorneys' Office**

**Adjustments:**

**Internal Service Fund Chargeback**

**Amount**

Computer Replacement Charge

\$ 4,537

**Not Allowed**

**Expenditures**

**Amount**

Promo/Incentive Programs

\$ 386

## City of Gresham

Schedule of Adjustments, Not Allowable Expenses and Transfers

Year Ended June 30, 2017

For Use During Fiscal Year 2018-19

### Finance & Management Services Department

#### Adjustments:

Internal Service Fund Chargeback	Amount
Information Services	\$ 143,901
Property Management	73,835
City-Wide Services	71,867
City Administration	42,705
Financial Services	30,266
Computer Replacement Chg	22,284
Liability Mgmnt Charge	22,015
Code Enforcement Charge	18,593
Equipment Replacement	15,382
General Support Services	14,633
Economic Development Chg	9,605
	<hr/>
	\$ 465,086
	<hr/> <hr/>

#### Not Allowed

Expenditures	Amount
Capital Outlay	\$ 3,043,091
Support Services	208,830
Utility Customer Assistance	58,208
Promo/Public Relations	1,277
Advertising	2,040
	<hr/>
	\$ 3,313,446
	<hr/> <hr/>

#### Transfers

	Amount
Titles, Liens and Collections Division (Transfer to DES)	\$ (136,860)
Licensing (Transfer to CD)	(157,253)
	<hr/>
	\$ (294,113)
	<hr/> <hr/>

## City of Gresham

Schedule of Adjustments, Not Allowable Expenses and Transfers

Year Ended June 30, 2017

For Use During Fiscal Year 2018-19

### City-wide Services

#### Adjustments:

<b>Internal Service Fund Chargeback</b>	<b>Amount</b>
Health Insurance Claims and Administration	\$ 6,978,821
Dental Insurance and Administration	593,155
Computer Replacement Chg	23,177
Community Livability	8,925
Equipment Replacement	2,252
	<hr/>
	\$ 7,606,330
	<hr/> <hr/>

#### Not Allowed Expenditures

	<b>Amount</b>
Community Outreach	\$ 65,703
Contributions/City Match	17,008
Advertising	10,859
Promo/Public Relations	6,989
	<hr/>
	\$ 100,559
	<hr/> <hr/>

#### Transfers

	<b>Amount</b>
Mediation Services (to Police)	\$ (134,197)
	<hr/> <hr/>

## City of Gresham

Schedule of Adjustments, Not Allowable Expenses and Transfers

Year Ended June 30, 2017

For Use During Fiscal Year 2018-19

### City-wide Services

#### Adjustments:

<b>Internal Service Fund Chargeback</b>	<b>Amount</b>
Health Insurance Claims and Administration	\$ 6,978,821
Dental Insurance and Administration	593,155
Computer Replacement Chg	23,177
Community Livability	8,925
Equipment Replacement	2,252
	<u>\$ 7,606,330</u>

#### Not Allowed Expenditures

	<b>Amount</b>
Community Outreach	\$ 65,703
Contributions/City Match	17,008
Advertising	10,859
Promo/Public Relations	6,989
	<u>\$ 100,559</u>

#### Transfers

	<b>Amount</b>
Mediation Services (to Police)	<u>\$ (134,197)</u>

## **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, 2017

	Fund	Dept.	Div.	Total Expenditures CAFR *	Total Expenditures	Personal Services	Materials and Services	Capital Outlay	Adjustments	Total CAP Allocable/Direct Costs
Council Support	740	10	01		231,926	224,709	7,217	-	(231,926)	-
City Management	740	10	02		1,314,039	1,018,630	295,409	-	21,367	1,335,406
Mayor & Council	740	10	06		211,139	154,482	56,657	-	(211,139)	-
Council Advisory Committees	810	10	18		46,994	7,801	39,193	-	(46,994)	-
Governmental Relations	740	10	08		212,738	171,177	41,561	-	(212,738)	-
Support Services	740	10	23		50,733	41,554	9,179	-	(50,733)	-
Gresham Art Committee	810	10	16		2,138	-	2,138	-	(2,138)	-
Regional Cities Advocacy	810	10	19		28,365	-	28,365	-	(28,365)	-
<b>Office of Governance &amp; Mgmt Totals</b>					<b>2,098,072</b>	<b>1,618,353</b>	<b>479,719</b>		<b>(762,666)</b>	<b>1,335,406</b>
Workers' Compensation Management	630	14	04		1,245,670	327,619	918,052	-	(386)	1,245,284
Liability Management	670	14	06		1,027,837	128,960	898,877	-	-	1,027,837
General Legal Services	710	14	02		958,963	872,168	86,795	-	39,104	998,067
Support Services	710	14	22		43,641	39,104	4,537	-	(43,641)	-
<b>City Attorney's Office Totals</b>					<b>3,276,111</b>	<b>1,367,850</b>	<b>1,908,261</b>		<b>(4,923)</b>	<b>3,271,188</b>
Support Services	610	17	62		102,366	82,216	20,150	-	(102,366)	-
Vehicle Maintenance	610	17	78		1,516,500	653,519	862,981	-	14,301	1,530,801
Vehicle Fuels	610	17	79		432,857	-	432,857	-	-	432,857
City Facility Services	610	17	84		1,528,924	509,793	1,019,131	-	576,946	2,105,870
City Facility Capital Improvement Fund	611	82	00		434,155	-	352,957	81,198	(81,198)	352,957
Equipment Replacement	680	17	41		2,688,621	-	-	2,688,621	(2,688,621)	-
Technology Replacement	680	17	43		147,572	-	51,079	96,493	(147,572)	-
Other Equipment	680	17	44		620,430	-	443,651	176,779	(620,430)	-
City Receivables/Billing System	730	17	21		1,389,986	1,053,726	336,260	-	(58,365)	1,331,621
Titles, Liens and Collections	730	17	25		136,860	131,014	5,846	-	(136,860)	-
Utility Accounting	730	17	27		353,448	310,288	43,160	-	64,097	417,545
Support Services	730	17	65		502,711	61,102	441,609	-	(502,711)	-
FMS Administration	740	17	01		80,518	61,373	19,145	-	14,023	94,541
General Support Services	740	17	02		208,830	22,931	185,899	-	(208,830)	-
Cash/Debt Management	740	17	07		241,484	133,761	107,723	-	-	241,484
Accounts Payable/Payroll	740	17	18		459,664	450,059	9,605	-	(1,030)	458,634
Central Supplies/Purchasing	740	17	19		127,900	116,115	11,785	-	(2,040)	125,860
Accounting	740	17	26		276,353	238,862	37,491	-	60,541	336,894
Support Services	740	17	66		66,863	60,541	6,322	-	(66,863)	-
Licensing	740	17	70		157,253	148,642	8,611	-	(157,253)	-
<b>Finance &amp; Management Services Totals</b>					<b>11,473,295</b>	<b>4,033,942</b>	<b>4,396,262</b>	<b>3,043,091</b>	<b>(4,044,231)</b>	<b>7,429,064</b>
Information Technology	650	18	12		3,037,181	1,945,672	1,091,509	-	244,409	3,281,590
Utility Billing Replacement	651	82	00		150,506	85,486	65,020	-	(150,506)	-
Mapping & GIS Services	650	18	15		681,217	587,366	93,851	-	15,912	697,129
Support Services	650	18	22		114,123	86,853	27,270	-	(114,123)	-
<b>Information Technology Totals</b>					<b>3,983,027</b>	<b>2,705,377</b>	<b>1,277,650</b>		<b>(4,308)</b>	<b>3,978,719</b>
Human Resources	740	19	3		769,001	542,706	226,295	-	121,317	890,319
Human Resources	810	19	3		20,911	-	20,911	-	-	20,911
Neighborhoods&Comm Engage	740	19	4		253,604	161,123	92,481	-	415,746	669,350
Mediation Services	740	19	5		134,997	112,502	22,495	-	(134,997)	-
Emergency Management	740	19	6		211,406	149,846	61,560	-	(211,406)	-
Budget & Financial Plan	740	19	12		1,179,706	1,158,631	21,075	-	35,724	1,215,430
Communications	740	19	14		648,631	489,740	158,891	-	17,837	666,468
COG Health Plan	640	19	25		7,076,088	97,267	6,978,821	-	(7,076,088)	-
COG Dental Plan	660	19	26		604,163	11,008	593,155	-	(604,163)	-
Community Livability	810	19	17		291,778	96,517	195,261	-	(291,778)	-
Support Services	740	19	23		113,279	87,850	25,429	-	(113,279)	-
<b>Citywide Services</b>					<b>11,303,564</b>	<b>2,907,190</b>	<b>8,396,374</b>		<b>(7,841,086)</b>	<b>3,462,478</b>
Administration	110	21	1		939,300	849,761	89,539	-	(8,023)	931,277
Support Services	110	21	22		6,906,547	1,017,731	5,888,816	-	(6,888,538)	18,009
Police Operations	110	21	31		13,961,197	11,284,976	2,676,221	-	2,215,846	16,177,043
Police Investigations	110	21	40		3,144,709	2,895,126	245,538	4,045	(4,784)	3,139,925
Police Services	110	21	51		982,804	798,116	184,688	-	(100)	982,704
Police Operations- PFP	201	21	32		2,525,836	2,427,969	97,867	-	(3,637)	2,522,199
Police Investigations-PFP	201	21	33		616,826	613,406	3,420	-	-	616,826
Police Foundation	810	21	53		12,138	-	12,138	-	(5,646)	6,492
K-9 Program	810	21	61		2,811	-	2,811	-	-	2,811
Honor Guard Trust Fund	810	21	74		809	-	809	-	-	809
Education Program	810	21	64		366	-	366	-	-	366
Fed/State Asset Seizure	810	21	78		231,232	-	110,429	120,803	(124,230)	107,002
JAG	810	21	93		146,803	15,016	59,356	72,431	(72,431)	74,372
EMGET Grant	810	21	96		535,675	423,776	111,899	-	-	535,675
2011 COPS Grant	810	21	98		295,901	295,901	-	-	-	295,901
Police Records	110	21	50		1,667,099	1,534,917	132,182	-	-	1,667,099
Reallocation Mediation Grant Program					-	-	-	-	134,197	134,197
ICR Allocations					-	-	-	-	(3,578,797)	(3,578,797)
<b>Police Totals</b>					<b>31,970,053</b>	<b>22,156,695</b>	<b>9,616,079</b>	<b>197,279</b>	<b>(8,336,143)</b>	<b>23,633,910</b>
Fire Administration	110	22	01		676,975	639,520	37,455	-	(2,044)	674,931
Emergency Operations	110	22	40		11,968,476	10,577,382	1,391,094	-	1,693,426	13,661,902
Fire Prevention	110	22	50		559,103	530,418	28,685	-	(1,413)	557,690
Support Services	110	22	60		4,195,231	707,500	3,487,731	-	(4,195,231)	-
Training & Safety	110	22	65		975,245	752,680	222,565	-	-	975,245
Emergency Operations- PFP	201	22	32		2,429,789	2,427,256	2,533	-	(2,533)	2,427,256
Fire Stations	610	22	70		195,217	7,465	187,752	-	-	195,217
Fire Dept Donation Fund	810	22	31		5,670	-	5,670	-	-	5,670
ICR Allocations					-	-	-	-	(2,274,905)	(2,274,905)
<b>Fire &amp; Emergency Services Totals</b>					<b>21,005,706</b>	<b>15,642,221</b>	<b>5,363,485</b>	<b>3,300</b>	<b>(4,782,700)</b>	<b>16,223,006</b>
Urban Design and Planning	269	32	50		2,157,969	1,951,629	203,040	3,300	51,700	2,209,669
Support Services	269	32	60		638,479	55,819	582,660	-	(638,479)	-
Brownfield Grant	810	32	40		300,113	-	300,113	-	(79,487)	220,626
ICR Allocations					-	-	-	-	(531,831)	(531,831)
<b>Urban Design &amp; Planning Services Totals</b>					<b>3,096,561</b>	<b>2,007,448</b>	<b>1,085,813</b>	<b>3,300</b>	<b>(1,198,097)</b>	<b>1,898,464</b>
UR Admin	290	31	10		765,651	479,791	285,860	-	(148,860)	616,791
Support Services	290	31	22		469,270	16,518	452,752	-	-	469,270
Urban Renewal CIP	390	82	00		2,411,475	-	293,757	2,117,718	(2,234,267)	177,208
Urban Renewal District	950	37	00		3,614,701	-	3,614,701	-	(3,614,701)	-
ICR Allocations					-	-	-	-	(163,875)	(163,875)
<b>Urban Renewal Totals</b>					<b>7,261,097</b>	<b>496,309</b>	<b>4,647,070</b>	<b>2,117,718</b>	<b>(6,630,973)</b>	<b>630,124</b>



CITY OF GRESHAM  
Year Ended June 30, 2017

	Fund	Dept.	Div.	Total Expenditures CAFR *	Total Expenditures	Personal Services	Materials and Services	Capital Outlay	Adjustments	Total CAP Allocable/Direct Costs
Development Services Admin	110	34	01		207,867	194,587	13,280	-	57,522	265,389
Building Development Admin	280	34	06		435,797	341,489	94,308	-	105,957	541,754
Support Services	110	34	12		284,746	24,484	260,262	-	(284,746)	-
Support Services	270	34	12		66,608	4,403	62,205	-	(66,608)	-
Support Services	280	34	15		671,288	56,095	615,193	-	(671,288)	-
Support Services	225	34	17		189,464	21,112	168,352	-	(189,464)	-
Code Enforcement	110	34	41		572,612	548,584	24,028	-	(87)	572,525
Code Enforcement	810	34	41		41,703	-	41,703	-	-	41,703
Rental Inspection Program	225	34	42		524,764	517,778	6,986	-	33,027	557,791
CDBG/HOME Projects	270	34	55		1,212,595	-	1,212,595	-	(1,208,192)	4,403
Community Revitalization	270	34	65		134,194	103,502	30,692	-	(946)	133,248
Building Development Permit Center	280	34	74		435,561	415,309	16,952	3,300	-	435,561
Building Development Bldg/Structural	280	34	75		580,845	580,845	-	-	-	580,845
Building Development Mechanical	280	34	76		187,569	187,569	-	-	-	187,569
Building Development Plumbing	280	34	77		121,438	121,438	-	-	-	121,438
Building Development Electrical	280	34	79		107,029	107,029	-	-	-	107,029
Small Business Incent Program	810	34	90		22,752	-	22,752	-	(22,752)	-
Cost Reallocation - CS to Direct					-	-	-	-	157,253	157,253
ICR Allocations					-	-	-	-	(1,123,491)	(1,123,491)
<b>Community Development</b>					<b>5,796,832</b>	<b>3,224,224</b>	<b>2,569,308</b>	<b>3,300</b>	<b>(3,213,815)</b>	<b>2,583,017</b>
Support Services	110	36	18		147,144	13,993	133,151	-	(147,144)	-
Economic Development	110	36	86		527,274	353,139	174,135	-	(60,014)	477,260
Enterprise Zone CSF Project	810	36	20		575,924	-	575,924	-	(575,924)	-
ICR Allocations					-	-	-	-	(103,203)	(103,203)
<b>Economic Development Services Totals</b>					<b>1,250,342</b>	<b>367,132</b>	<b>883,210</b>	<b>-</b>	<b>(876,285)</b>	<b>374,057</b>
Support Services	110	41	10		780,832	60,774	720,058	-	(780,832)	-
Park Maintenance and Operations	110	41	31		1,493,741	756,869	736,872	-	101,392	1,595,133
Maintenance & Operations	201	41	32		258,545	258,220	325	-	(325)	258,220
Sport Field Fees	810	41	49		27,015	-	27,015	-	-	27,015
ICR Allocations					-	-	-	-	(253,895)	(253,895)
<b>Parks Totals</b>					<b>2,560,133</b>	<b>1,075,863</b>	<b>1,484,270</b>	<b>-</b>	<b>(933,660)</b>	<b>1,626,473</b>
Administration	210	45	08		479,845	442,446	37,399	-	10,028	489,873
Support Services	210	45	11		1,907,529	159,406	1,748,123	-	(1,907,529)	-
Transportation Maintenance	210	45	72		3,059,887	2,023,691	1,001,539	34,657	291,088	3,350,975
Trans Engineering	210	45	73		892,835	883,108	9,727	-	49,315	942,150
Arterials Division	210	45	98		727,440	557,743	159,624	10,073	30,106	757,546
Footpaths CIP	211	82	00		462,831	-	462,831	-	(105,632)	357,199
Support Services	212	45	12		78,835	-	78,835	-	-	(78,835)
Street Lights	212	45	70		374,767	-	374,767	-	-	374,767
Support Services	240	45	17		537,582	61,976	475,606	-	(409,221)	128,361
Development Engineering	240	45	60		828,875	798,475	27,100	3,300	29,714	858,589
IDF Inspections	240	45	61		496,202	456,749	39,453	-	19,805	516,007
IDF Surveying	240	45	62		227,701	221,078	6,623	-	9,088	236,789
Parks CIP	310	82	00		737,237	-	737,237	-	(115,913)	621,324
General Development CIP	330	82	00		1,015,244	-	-	1,015,244	(1,015,244)	-
Natural Resources	540	45	64		331,904	155,540	176,364	-	(74,687)	257,217
Support Services	270	45	13		162,999	16,970	146,029	-	(162,999)	-
Dedicated Solid Waste Program	270	45	84		643,235	574,288	68,947	-	8,202	651,437
Trans CIP	360	82	00		3,018,486	-	3,012,028	6,458	(710,204)	2,308,282
Administration	510	45	05		421,628	381,493	40,135	-	15,378	437,006
Developer Installations	510	45	09		123,984	-	123,984	-	4,781	128,765
Support Services	510	45	14		2,338,115	170,044	2,168,071	-	(2,338,115)	-
Water Operation and Maintenance	510	45	78		6,234,028	2,023,803	4,172,985	37,240	(726,783)	5,507,245
Water Engineering	510	45	80		476,240	454,617	21,623	-	17,833	494,073
Water Construction CIP	519	82	00		2,276,460	-	2,270,002	6,458	(619,345)	1,657,115
Administration	540	45	06		391,789	356,600	35,189	-	21,883	413,672
Support Services	540	45	15		1,771,960	116,029	1,655,931	-	(1,771,960)	-
Water Quality	540	45	86		724,324	463,487	260,837	-	(3,201)	721,123
Stormwater Sys Maint/Plan	540	45	88		2,069,731	1,133,017	902,971	33,743	(446,509)	1,623,222
Stormwater Engineering	540	45	90		412,716	356,521	56,195	-	352	413,068
Stormwater Construction CIP	549	82	00		1,397,771	-	1,391,313	6,458	(404,702)	993,069
Administration	550	45	07		419,378	384,908	34,470	-	274,517	693,894
Support Services	550	45	16		3,385,667	148,851	3,236,816	-	(3,385,667)	-
Wastewater Engineering	550	45	92		496,110	440,728	55,382	-	12,358	508,468
Wastewater Maint and Plan	550	45	94		2,916,723	1,437,897	1,433,206	45,620	(1,132,804)	1,783,919
Wastewater Treatment Plant	550	45	96		5,143,537	672,293	4,471,244	-	131,910	5,275,447
Wastewater Construction CIP	559	82	00		6,209,639	-	6,007,819	201,820	(1,444,518)	4,765,121
Trans Planning Grant	810	45	40		138,348	-	138,348	-	-	138,348
Development Coordination	810	45	54		7,072	-	7,072	-	-	7,072
Operating Division	810	45	57		36,818	-	36,818	-	-	36,818
Cost Reallocation - CS to Direct					-	-	-	-	136,860	136,860
ICR Allocations					-	-	-	-	(3,680,289)	(3,680,289)
<b>Environmental Services Totals</b>					<b>53,375,472</b>	<b>14,891,758</b>	<b>37,082,643</b>	<b>1,401,071</b>	<b>(19,470,940)</b>	<b>33,904,532</b>
<b>Total</b>					<b>158,450,264</b>	<b>72,494,362</b>	<b>79,190,143</b>	<b>6,765,759</b>	<b>(58,099,827)</b>	<b>100,350,437</b>

CITY OF GRESHAM  
Year Ended June 30, 2017

	Fund	Dept.	Div.	Total Expenditures CAFR *	Total Expenditures	Personal Services	Materials and Services	Capital Outlay	Adjustments	Total CAP Allocable/ Direct Costs
<b>Expenditure Summary by Fund</b>										
General Fund				49,990,900						
<b>Special Revenue Funds</b>										
Police, Fire, And Parks Fund		201		5,830,996						
Transportation Fund		210		7,067,535						
Streetlight Fund		212		453,603						
Rental Inspection Fund		225		714,227						
Infrastructure Development Fund		240		2,090,362						
Dedicated Revenue Fund		270		2,219,631						
Urban Design and Planning Fund		269		2,796,448						
Building Fund		280		2,539,527						
Urban Renewal Support Fund		290		1,234,921						
Designated Purpose Fund		810		2,771,336						
<b>Capital Projects Funds</b>										
Footpaths and Bike Routes Fund		211		462,831						
Park Fund		310		737,237						
General Dev. Capital Improvement Fund		330		1,015,244						
Transportation Construction Fund		360		3,018,485						
City Urban Renewal Capital Improvement Fur		390		2,411,475						
Rockwood-West Gresham UR Fund		950		3,614,701						
<b>Enterprise Funds</b>										
Water Fund		510		9,593,994						
Water Construction Fund		519		2,276,462						
Stormwater Fund		540		5,702,425						
Stormwater Construction Fund		549		1,397,771						
Wastewater Fund		550		12,361,415						
Wastewater Construction Fund		559		6,209,637						
<b>Internal Service Funds</b>										
Facilities & Fleet Management Fund		610		3,775,864						
City Facility Capital Imp Fund		611		434,155						
Workers' Compensation Fund		630		1,245,670						
Health Insurance Benefits Fund		640		7,076,088						
Information Technology Fund		650		3,832,521						
IT System Replacement Fund		651		150,506						
Dental Insurance Benefits Fund		660		604,163						
Liability Management Fund		670		1,027,837						
Equipment Replacement Fund		680		3,456,623						
Legal Services Fund		710		1,002,604						
Utility Financial Services Fund		730		2,383,005						
Administrative Services Fund		740		6,950,063						
<b>Reconciling Items:</b>										
Rounding				2						
<b>Total</b>				<b>158,450,264</b>						

Excludes debt service expenditures, which are not allowed.

**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, 2017**

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>	<b>Variance With Final Budget- Positive (Negative)</b>
<b>REVENUES</b>				
Taxes	\$ 34,021,200	\$ 34,021,200	\$ 34,334,328	\$ 313,128
Licenses and permits	338,500	338,500	391,184	52,684
Intergovernmental	9,416,000	9,454,000	9,636,026	182,026
Charges for services	218,000	218,000	390,925	172,925
License fees	8,087,200	8,087,200	19,134,086	11,046,886
Miscellaneous	223,400	223,400	316,370	92,970
Internal service charges	754,923	754,923	617,423	(137,500)
Total revenues	53,059,223	53,097,223	64,820,342	11,723,119
<b>EXPENDITURES</b>				
Police	28,428,736	28,529,562	27,601,655	927,907
Fire and emergency services	19,491,739	19,529,739	18,375,029	1,154,710
Community development	1,081,885	1,081,885	1,065,226	16,659
Economic development services	949,026	949,026	674,417	274,609
Parks	2,528,332	2,550,599	2,274,573	276,026
Operating contingency	877,000	732,074	-	732,074
Total expenditures	53,356,718	53,372,885	49,990,900	3,381,985
Excess (deficiency) of revenues over (under) expenditures	(297,495)	(275,662)	14,829,442	15,105,104
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	210,000	232,267	161,142	(71,125)
Transfers out	(5,484,500)	(5,528,600)	(5,279,247)	249,353
Total other financing sources (uses)	(5,274,500)	(5,296,333)	(5,118,105)	178,228
Net change in fund balances	(5,571,995)	(5,571,995)	9,711,337	15,283,332
Fund balances - beginning	8,860,000	8,860,000	11,161,136	2,301,136
Fund balances - ending	\$ 3,288,005	\$ 3,288,005	20,872,473	\$ 17,584,468
Grant revenues are reported as intergovernmental revenues on a GAAP Basis, rather than Transfers in				
Intergovernmental revenues			86,142	
Transfers in			(86,142)	
Unrealized gain (loss) on investments			(12,613)	
Accrued compensation			326,534	
Due from other funds			5,377,174	
Fund balances - generally accepted accounting principles basis, ending			\$ 26,563,568	

**City of Gresham, Oregon**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual**  
**Police, Fire, And Parks Fund**  
**For the Fiscal Year Ended June 30, 2017**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget- Positive (Negative)</u>
<b>REVENUES</b>				
Charges for services	\$ 3,755,200	\$ 3,755,200	\$ 3,841,160	\$ 85,960
Miscellaneous	54,500	54,500	52,869	(1,631)
Total revenues	<u>3,809,700</u>	<u>3,809,700</u>	<u>3,894,029</u>	<u>84,329</u>
<b>EXPENDITURES</b>				
Police	3,216,661	3,216,661	3,142,662	73,999
Fire and emergency services	2,460,692	2,460,692	2,429,790	30,902
Parks	293,811	293,811	258,544	35,267
Total expenditures	<u>5,971,164</u>	<u>5,971,164</u>	<u>5,830,996</u>	<u>140,168</u>
Excess of expenditures over revenues	<u>(2,161,464)</u>	<u>(2,161,464)</u>	<u>(1,936,967)</u>	<u>224,497</u>
<b>OTHER FINANCING SOURCES</b>				
Transfers in	<u>1,750,000</u>	<u>1,750,000</u>	<u>1,750,000</u>	<u>-</u>
Total other financing sources	<u>1,750,000</u>	<u>1,750,000</u>	<u>1,750,000</u>	<u>-</u>
Net change in fund balances	(411,464)	(411,464)	(186,967)	224,497
Fund balances - beginning	<u>689,500</u>	<u>689,500</u>	<u>786,205</u>	<u>96,705</u>
Fund balances - ending	<u>\$ 278,036</u>	<u>\$ 278,036</u>	599,238	<u>\$ 321,202</u>
Unrealized gain (loss) on investments			(99)	
Accrued compensation			<u>73,714</u>	
Fund balances - generally accepted accounting principles basis, ending			<u>\$ 672,853</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, 2017**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget- Positive (Negative)</u>
<b>REVENUES</b>				
Intergovernmental	\$ 9,966,000	\$ 9,966,000	\$ 10,252,561	\$ 286,561
Charges for services	65,100	65,100	101,471	36,371
Franchise fees	-	-	5,000	5,000
Miscellaneous	202,020	202,020	234,042	32,022
Internal service charges	698,000	698,000	674,363	(23,637)
Total revenues	<u>10,931,120</u>	<u>10,931,120</u>	<u>11,267,437</u>	<u>336,317</u>
<b>EXPENDITURES</b>				
Environmental services	7,619,148	7,619,148	7,067,535	551,613
Operating contingency	1,143,000	1,143,000	-	1,143,000
Total expenditures	<u>8,762,148</u>	<u>8,762,148</u>	<u>7,067,535</u>	<u>1,694,613</u>
Excess of revenues over expenditures	<u>2,168,972</u>	<u>2,168,972</u>	<u>4,199,902</u>	<u>2,030,930</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	453,600	453,600	357,548	(96,052)
Transfers out	(6,934,500)	(6,934,500)	(2,776,035)	4,158,465
Total other financing sources (uses)	<u>(6,480,900)</u>	<u>(6,480,900)</u>	<u>(2,418,487)</u>	<u>4,062,413</u>
Net change in fund balances	(4,311,928)	(4,311,928)	1,781,415	6,093,343
Fund balances - beginning	<u>10,101,000</u>	<u>10,101,000</u>	<u>13,488,133</u>	<u>3,387,133</u>
Fund balances - ending	<u>\$ 5,789,072</u>	<u>\$ 5,789,072</u>	15,269,548	<u>\$ 9,480,476</u>
Unrealized gain (loss) on investments			(9,725)	
Accrued compensation			432,500	
Due from other funds			<u>1,872,086</u>	
Fund balances - generally accepted accounting principles basis, ending			<u>\$ 17,564,409</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, 2017**

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>	<b>Variance With Final Budget- Positive (Negative)</b>
<b>REVENUES</b>				
Intergovernmental	\$ 200,000	\$ 200,000	\$ 156,354	\$ (43,646)
License fees	1,189,000	1,189,000	1,170,826	(18,174)
Miscellaneous	41,100	41,100	76,508	35,408
Total revenues	1,430,100	1,430,100	1,403,688	(26,412)
<b>EXPENDITURES</b>				
Environmental services	632,529	632,529	453,603	178,926
Operating contingency	95,000	95,000	-	95,000
Total expenditures	727,529	727,529	453,603	273,926
Excess of revenues over expenditures	702,571	702,571	950,085	247,514
<b>OTHER FINANCING (USES)</b>				
Transfers out	(3,364,600)	(3,364,600)	(2,825,720)	538,880
Total other financing (uses)	(3,364,600)	(3,364,600)	(2,825,720)	538,880
Net change in fund balances	(2,662,029)	(2,662,029)	(1,875,635)	786,394
Fund balances - beginning	4,302,100	4,302,100	4,969,156	667,056
Fund balances - ending	\$ 1,640,071	\$ 1,640,071	3,093,521	\$ 1,453,450
Unrealized gain (loss) on investments			(1,930)	
Fund balances - generally accepted accounting principles basis, ending			\$ 3,091,591	

**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, 2017**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<b>Variance With Final Budget- Positive (Negative)</b>
<b>REVENUES</b>				
Licenses and permits	\$ 713,000	\$ 713,000	\$ 720,261	\$ 7,261
Miscellaneous	32,700	32,700	52,728	20,028
Total revenues	<u>745,700</u>	<u>745,700</u>	<u>772,989</u>	<u>27,289</u>
<b>EXPENDITURES</b>				
Community development	881,613	881,613	714,227	167,386
Operating contingency	89,000	89,000	-	89,000
Total expenditures	<u>970,613</u>	<u>970,613</u>	<u>714,227</u>	<u>256,386</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(224,913)</u>	<u>(224,913)</u>	<u>58,762</u>	<u>283,675</u>
Net change in fund balances	(224,913)	(224,913)	58,762	283,675
Fund balances - beginning	<u>604,400</u>	<u>604,400</u>	<u>618,625</u>	<u>14,225</u>
Fund balances - ending	<u>\$ 379,487</u>	<u>\$ 379,487</u>	677,387	<u>\$ 297,900</u>
Unrealized gain (loss) on investments			(460)	
Accrued compensation			44,400	
Due from other funds			<u>56,653</u>	
Fund balances - generally accepted accounting principles basis, ending			<u>\$ 777,980</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, 2017**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<b>Variance With Final Budget- Positive (Negative)</b>
<b>REVENUES</b>				
Charges for services	\$ 546,920	\$ 546,920	\$ 654,817	\$ 107,897
Miscellaneous	35,000	35,000	41,107	6,107
Internal service charges	313,000	313,000	325,265	12,265
Total revenues	<u>894,920</u>	<u>894,920</u>	<u>1,021,189</u>	<u>126,269</u>
<b>EXPENDITURES</b>				
Environmental services	2,425,217	2,425,217	2,090,362	334,855
Operating contingency	364,000	364,000	-	364,000
Total expenditures	<u>2,789,217</u>	<u>2,789,217</u>	<u>2,090,362</u>	<u>698,855</u>
Excess of expenditures over revenues	<u>(1,894,297)</u>	<u>(1,894,297)</u>	<u>(1,069,173)</u>	<u>825,124</u>
<b>OTHER FINANCING SOURCES</b>				
Transfers in	1,135,600	1,135,600	1,135,600	-
Total other financing sources	<u>1,135,600</u>	<u>1,135,600</u>	<u>1,135,600</u>	<u>-</u>
Net change in fund balances	(758,697)	(758,697)	66,427	825,124
Fund balances - beginning	<u>1,749,700</u>	<u>1,749,700</u>	<u>1,857,791</u>	<u>108,091</u>
Fund balances - ending	<u>\$ 991,003</u>	<u>\$ 991,003</u>	1,924,218	<u>\$ 933,215</u>
Unrealized gain (loss) on investments			(2,084)	
Accrued compensation			134,100	
Due from other funds			<u>118,495</u>	
Fund balances - generally accepted accounting principles basis, ending			<u>\$ 2,174,729</u>	



**City of Gresham, Oregon**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual**  
**Dedicated Revenue Fund**  
**For the Fiscal Year Ended June 30, 2017**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget- Positive (Negative)</u>
<b>REVENUES</b>				
Charges for services	\$ 614,000	\$ 614,000	\$ 614,004	\$ 4
Miscellaneous	-	-	200	200
Total revenues	<u>614,000</u>	<u>614,000</u>	<u>614,204</u>	<u>204</u>
<b>EXPENDITURES</b>				
Development services	2,127,413	2,179,197	1,413,396	765,801
Environmental services	795,016	875,016	806,235	68,781
Operating contingency	80,000	80,000	-	80,000
Total expenditures	<u>3,002,429</u>	<u>3,134,213</u>	<u>2,219,631</u>	<u>914,582</u>
Excess of expenditures over revenues	<u>(2,388,429)</u>	<u>(2,520,213)</u>	<u>(1,605,427)</u>	<u>914,786</u>
<b>OTHER FINANCING SOURCES</b>				
Transfers in	<u>2,318,940</u>	<u>2,450,724</u>	<u>1,682,295</u>	<u>(768,429)</u>
Total other financing sources	<u>2,318,940</u>	<u>2,450,724</u>	<u>1,682,295</u>	<u>(768,429)</u>
Net change in fund balances	(69,489)	(69,489)	76,868	146,357
Fund balances - beginning	<u>349,800</u>	<u>349,800</u>	<u>438,458</u>	<u>88,658</u>
Fund balances - ending	<u>\$ 280,311</u>	<u>\$ 280,311</u>	515,326	<u>\$ 235,015</u>
Grant revenues are reported as intergovernmental revenues on a GAAP Basis, rather than Transfers in				
Intergovernmental revenues			1,595,651	
Transfers in			(1,595,651)	
Unrealized gains (loss) on investment			(250)	
Accrued compensation			34,400	
Due from other funds			<u>8,000</u>	
Fund balances - generally accepted accounting principles basis, ending			<u>\$ 557,476</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, 2017**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<b>Variance With Final Budget- Positive (Negative)</b>
<b>REVENUES</b>				
Charges for services	\$ 571,000	\$ 571,000	\$ 1,039,912	\$ 468,912
Miscellaneous	27,700	27,700	32,059	4,359
Internal service charges	100,000	100,000	77,120	(22,880)
Total revenues	<u>698,700</u>	<u>698,700</u>	<u>1,149,091</u>	<u>450,391</u>
<b>EXPENDITURES</b>				
Urban design and planning	3,553,174	3,553,174	2,796,448	756,726
Operating contingency	356,000	356,000	-	356,000
Total expenditures	<u>3,909,174</u>	<u>3,909,174</u>	<u>2,796,448</u>	<u>1,112,726</u>
Excess of expenditures over revenues	<u>(3,210,474)</u>	<u>(3,210,474)</u>	<u>(1,647,357)</u>	<u>1,563,117</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	2,277,000	2,277,000	2,277,000	-
Transfers out	(127,900)	(127,900)	(127,900)	-
Total other financing sources (uses)	<u>2,149,100</u>	<u>2,149,100</u>	<u>2,149,100</u>	<u>-</u>
Net change in fund balances	(1,061,374)	(1,061,374)	501,743	1,563,117
Fund balances - beginning	<u>1,381,000</u>	<u>1,381,000</u>	<u>1,831,165</u>	<u>450,165</u>
Fund balances - ending	<u>\$ 319,626</u>	<u>\$ 319,626</u>	<u>2,332,908</u>	<u>\$ 2,013,282</u>
Unrealized gain (loss) on investments			(1,709)	
Accrued compensation			<u>176,800</u>	
Fund balances - generally accepted accounting principles basis, ending			<u>\$ 2,507,999</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, 2017**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget- Positive (Negative)</u>
<b>REVENUES</b>				
Licenses and permits	\$ 1,689,000	\$ 1,689,000	\$ 1,650,770	\$ (38,230)
Intergovernmental	-	-	79,995	79,995
Charges for services	1,246,000	1,246,000	1,400,905	154,905
Miscellaneous	102,300	102,300	51,185	(51,115)
Total revenues	<u>3,037,300</u>	<u>3,037,300</u>	<u>3,182,855</u>	<u>145,555</u>
<b>EXPENDITURES</b>				
Community development	2,970,311	3,053,311	2,539,527	513,784
Operating contingency	298,000	298,000	-	298,000
Total expenditures	<u>3,268,311</u>	<u>3,351,311</u>	<u>2,539,527</u>	<u>811,784</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(231,011)</u>	<u>(314,011)</u>	<u>643,328</u>	<u>957,339</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	127,900	127,900	127,900	-
Transfers out	(20,000)	(20,000)	(18,774)	1,226
Total other financing sources (uses)	<u>107,900</u>	<u>107,900</u>	<u>109,126</u>	<u>1,226</u>
Net change in fund balances	(123,111)	(206,111)	752,454	958,565
Fund balances - beginning	<u>2,464,000</u>	<u>2,547,000</u>	<u>2,674,505</u>	<u>127,505</u>
Fund balances - ending	<u>\$ 2,340,889</u>	<u>\$ 2,340,889</u>	3,426,959	<u>\$ 1,086,070</u>
Unrealized gain (loss) on investments			(2,394)	
Accrued compensation			151,500	
Due from other funds			<u>218,204</u>	
Fund balances - generally accepted accounting principles basis, ending			<u>\$ 3,794,269</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, 2017**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget- Positive (Negative)</u>
<b>REVENUES</b>				
Intergovernmental	\$ 2,275,900	\$ 2,275,900	\$ 1,195,300	\$ (1,080,600)
Total revenues	<u>2,275,900</u>	<u>2,275,900</u>	<u>1,195,300</u>	<u>(1,080,600)</u>
<b>EXPENDITURES</b>				
Urban renewal	2,033,917	2,033,917	1,234,921	798,996
Operating contingency	192,000	192,000	-	192,000
Total expenditures	<u>2,225,917</u>	<u>2,225,917</u>	<u>1,234,921</u>	<u>990,996</u>
Excess (deficiency) of revenues over (under) expenditures	<u>49,983</u>	<u>49,983</u>	<u>(39,621)</u>	<u>(89,604)</u>
<b>OTHER FINANCING (USES)</b>				
Transfers out	(50,000)	(50,000)	-	50,000
Total other financing (uses)	<u>(50,000)</u>	<u>(50,000)</u>	<u>-</u>	<u>50,000</u>
Net change in fund balances	(17)	(17)	(39,621)	(39,604)
Fund balances - beginning	<u>65,500</u>	<u>65,500</u>	<u>102,987</u>	<u>37,487</u>
Fund balances - ending	<u>\$ 65,483</u>	<u>\$ 65,483</u>	63,366	<u>\$ (2,117)</u>
Unrealized gain (loss) on investments			(81)	
Accrued compensation			<u>46,200</u>	
Fund balances - generally accepted accounting principles basis, ending			<u>\$ 109,485</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, 2017**

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>	<b>Variance With Final Budget- Positive (Negative)</b>
<b>REVENUES</b>				
Intergovernmental	\$ 367,500	\$ 417,500	\$ 353,111	\$ (64,389)
Charges for services	130,000	130,000	120,771	(9,229)
Miscellaneous	817,500	866,850	1,028,255	161,405
Contributions and donations	-	-	5,000	5,000
Total revenues	1,315,000	1,414,350	1,507,137	92,787
<b>EXPENDITURES</b>				
Office of governance and management	97,300	97,300	77,497	19,803
City-wide services	254,000	353,350	312,688	40,662
Police	1,769,352	1,856,452	1,225,735	630,717
Fire and emergency services	488,279	488,279	5,670	482,609
Urban design and planning	969,603	969,603	300,113	669,490
Community development	206,520	206,520	64,456	142,064
Economic development services	988,000	988,000	575,924	412,076
Parks	100,000	100,000	27,014	72,986
Environmental services	380,713	380,713	182,239	198,474
Total expenditures	5,253,767	5,440,217	2,771,336	2,668,881
Excess of expenditures over revenues	(3,938,767)	(4,025,867)	(1,264,199)	2,761,668
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	3,372,763	3,459,863	1,468,769	(1,991,094)
Transfers out	(74,173)	(74,173)	-	74,173
Total other financing sources (uses)	3,298,590	3,385,690	1,468,769	(1,916,921)
Net change in fund balances	(640,177)	(640,177)	204,570	844,747
Fund balances - beginning	1,237,118	1,237,118	1,134,397	(102,721)
Fund balances - ending	\$ 596,941	\$ 596,941	1,338,967	\$ 742,026
Grant revenues are reported as intergovernmental revenues on a GAAP Basis, rather than Transfers in				
Intergovernmental revenues			1,273,931	
Transfers in			(1,273,931)	
Unrealized gain (loss) on investments			(854)	
Fund balances - generally accepted accounting principles basis, ending			\$ 1,338,113	

**City of Gresham, Oregon**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual**  
**Footpaths And Bike Routes Fund**  
**For the Fiscal Year Ended June 30, 2017**

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>	<b>Variance With Final Budget- Positive (Negative)</b>
<b>REVENUES</b>				
Intergovernmental	\$ 98,700	\$ 98,700	\$ 102,949	\$ 4,249
Miscellaneous	7,600	7,600	9,595	1,995
Total revenues	106,300	106,300	112,544	6,244
<b>EXPENDITURES</b>				
Capital improvements	2,326,100	2,326,100	462,831	1,863,269
Total expenditures	2,326,100	2,326,100	462,831	1,863,269
Excess of expenditures over revenues	(2,219,800)	(2,219,800)	(350,287)	1,869,513
<b>OTHER FINANCING SOURCES</b>				
Issuance of debt	330,400	330,400	-	(330,400)
Transfers in	1,577,573	1,577,573	703,122	(874,451)
Total other financing sources	1,907,973	1,907,973	703,122	(1,204,851)
Net change in fund balances	(311,827)	(311,827)	352,835	664,662
Fund balances - beginning	816,200	816,200	645,110	(171,090)
Fund balances - ending	\$ 504,373	\$ 504,373	997,945	\$ 493,572
Grant revenues are reported as intergovernmental revenues on a GAAP Basis, rather than Transfers in			179,225	
Intergovernmental revenues			179,225	
Transfers in			(179,225)	
Unrealized gain (loss) on investments			(749)	
Fund balances - generally accepted accounting principles basis, ending			\$ 997,196	

**City of Gresham, Oregon**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual**  
**Park Fund**  
**For the Fiscal Year Ended June 30, 2017**

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>	<b>Variance With Final Budget- Positive (Negative)</b>
<b>REVENUES</b>				
Miscellaneous	\$ 10,800	\$ 10,800	\$ 9,943	\$ (857)
Total revenues	10,800	10,800	9,943	(857)
<b>EXPENDITURES</b>				
Capital improvements	5,092,400	5,092,400	737,237	4,355,163
Total expenditures	5,092,400	5,092,400	737,237	4,355,163
Excess of expenditures over revenues	(5,081,600)	(5,081,600)	(727,294)	4,354,306
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	5,044,884	5,044,884	750,565	(4,294,319)
Transfers out	(89,100)	(89,100)	-	89,100
Total other financing sources (uses)	4,955,784	4,955,784	750,565	(4,205,219)
Net change in fund balances	(125,816)	(125,816)	23,271	149,087
Fund balances - beginning	750,000	750,000	842,240	92,240
Fund balances - ending	\$ 624,184	\$ 624,184	865,511	\$ 241,327
Grant revenues are reported as intergovernmental revenues on a GAAP Basis, rather than Transfers in				
Intergovernmental revenues			188,055	
Transfers in			(188,055)	
Unrealized gain (loss) on investments			(564)	
Fund balances - generally accepted accounting principles basis, ending			\$ 864,947	

**City of Gresham, Oregon**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual**  
**General Development Fund**  
**For the Fiscal Year Ended June 30, 2017**

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	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>	<b>Variance With Final Budget- Positive (Negative)</b>
<b>REVENUES</b>				
Total revenues	\$ -	\$ -	\$ -	\$ -
<b>EXPENDITURES</b>				
Capital improvements	17,557,900	17,557,900	1,015,244	16,542,656
Total expenditures	17,557,900	17,557,900	1,015,244	16,542,656
Excess of expenditures over revenues	(17,557,900)	(17,557,900)	(1,015,244)	16,542,656
<b>OTHER FINANCING SOURCES</b>				
Transfers in	17,557,900	17,557,900	1,015,244	(16,542,656)
Total other financing sources	17,557,900	17,557,900	1,015,244	(16,542,656)
Net change in fund balances	-	-	-	-
Fund balances - beginning	-	-	-	-
Fund balances - ending	\$ -	\$ -	\$ -	\$ -



**City of Gresham, Oregon**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual**  
**Transportation Construction Fund**  
**For the Fiscal Year Ended June 30, 2017**

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>	<b>Variance With Final Budget- Positive (Negative)</b>
<b>REVENUES</b>				
Intergovernmental	\$ 381,670	\$ 381,670	\$ 13,559	\$ (368,111)
Total revenues	381,670	381,670	13,559	(368,111)
<b>EXPENDITURES</b>				
Capital improvements	13,789,000	13,789,000	3,018,485	10,770,515
Total expenditures	13,789,000	13,789,000	3,018,485	10,770,515
Excess of expenditures over revenues	(13,407,330)	(13,407,330)	(3,004,926)	10,402,404
<b>OTHER FINANCING SOURCES (USES)</b>				
Issuance of debt	2,084,400	2,084,400	605,000	(1,479,400)
Transfers in	10,160,900	10,160,900	2,300,464	(7,860,436)
Transfers out	(610,000)	(610,000)	(375,000)	235,000
Total other financing sources (uses)	11,635,300	11,635,300	2,530,464	(9,104,836)
Net change in fund balances	(1,772,030)	(1,772,030)	(474,462)	1,297,568
Fund balances - beginning	2,737,400	2,737,400	3,243,497	506,097
Fund balances - ending	\$ 965,370	\$ 965,370	2,769,035	\$ 1,803,665
Grant revenues are reported as intergovernmental revenues on a GAAP Basis, rather than Transfers in				
Intergovernmental revenues			624,089	
Transfers in			(624,089)	
Unrealized gain (loss) on investments			(1,509)	
Fund balances - generally accepted accounting principles basis, ending			\$ 2,767,526	

**City of Gresham, Oregon**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual**  
**City UR Capital Improvement Fund**  
**For the Fiscal Year Ended June 30, 2017**

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>	<b>Variance With Final Budget- Positive (Negative)</b>
<b>REVENUES</b>				
Intergovernmental	\$ 7,596,600	\$ 7,596,600	\$ 2,384,500	\$ (5,212,100)
Charges for services	-	-	885	885
Total revenues	7,596,600	7,596,600	2,385,385	(5,211,215)
<b>EXPENDITURES</b>				
Capital improvements	11,421,600	11,421,600	2,411,475	9,010,125
Total expenditures	11,421,600	11,421,600	2,411,475	9,010,125
Excess of expenditures over revenues	(3,825,000)	(3,825,000)	(26,090)	3,798,910
<b>OTHER FINANCING SOURCES</b>				
Transfers in	3,744,000	3,744,000	37,608	(3,706,392)
Total other financing sources	3,744,000	3,744,000	37,608	(3,706,392)
Net change in fund balances	(81,000)	(81,000)	11,518	92,518
Fund balances - beginning	82,000	82,000	268	(81,732)
Fund balances - ending	\$ 1,000	\$ 1,000	11,786	\$ 10,786
Grant revenues are reported as intergovernmental revenues on a GAAP Basis, rather than Transfers in				
Intergovernmental revenues			27,841	
Transfers in			(27,841)	
Unrealized gain (loss) on investments			(7)	
Fund balances - generally accepted accounting principles basis, ending			\$ 11,779	

**City of Gresham, Oregon**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual**  
**Rockwood UR Capital Projects Fund**  
**For the Fiscal Year Ended June 30, 2017**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget- Positive (Negative)</u>
<b>REVENUES</b>				
Charges for services	\$ 59,500	\$ 59,500	\$ 11,049	\$ (48,451)
Miscellaneous	14,200	14,200	32,013	17,813
Total revenues	<u>73,700</u>	<u>73,700</u>	<u>43,062</u>	<u>(30,638)</u>
<b>EXPENDITURES</b>				
Urban renewal	9,872,500	9,872,500	3,614,701	6,257,799
Operating contingency	500,000	500,000	-	500,000
Total expenditures	<u>10,372,500</u>	<u>10,372,500</u>	<u>3,614,701</u>	<u>6,757,799</u>
Excess of expenditures over revenues	<u>(10,298,800)</u>	<u>(10,298,800)</u>	<u>(3,571,639)</u>	<u>6,727,161</u>
<b>OTHER FINANCING SOURCES</b>				
Loan proceeds	4,511,000	4,511,000	-	(4,511,000)
Asset sale proceeds	-	-	650,000	650,000
Total other financing sources	<u>4,511,000</u>	<u>4,511,000</u>	<u>650,000</u>	<u>(3,861,000)</u>
Net change in fund balances	(5,787,800)	(5,787,800)	(2,921,639)	2,866,161
Fund balances - beginning	<u>5,861,650</u>	<u>5,861,650</u>	<u>4,167,781</u>	<u>(1,693,869)</u>
Fund balances - ending	<u>\$ 73,850</u>	<u>\$ 73,850</u>	1,246,142	<u>\$ 1,172,292</u>
Unrealized gain (loss) on investments			<u>(764)</u>	
Fund balances - generally accepted accounting principles basis, ending			<u>\$ 1,245,378</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, 2017**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget- Positive (Negative)</u>
<b>REVENUES</b>				
Intergovernmental	\$ 80,000	\$ 80,000	\$ 85,564	\$ 5,564
Charges for services	13,097,800	13,097,800	13,121,597	23,797
Miscellaneous	334,200	334,200	390,184	55,984
Internal service charges	548,000	548,000	379,851	(168,149)
Total revenues	<u>14,060,000</u>	<u>14,060,000</u>	<u>13,977,196</u>	<u>(82,804)</u>
<b>EXPENDITURES</b>				
Environmental services	10,281,235	10,281,235	9,593,994	687,241
Operating contingency	1,542,000	1,542,000	-	1,542,000
Total expenditures	<u>11,823,235</u>	<u>11,823,235</u>	<u>9,593,994</u>	<u>2,229,241</u>
Excess of revenues over expenditures	<u>2,236,765</u>	<u>2,236,765</u>	<u>4,383,202</u>	<u>2,146,437</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	300,800	300,800	223,416	(77,384)
Transfers out	(3,592,950)	(3,592,950)	(3,502,007)	90,943
Total other financing sources (uses)	<u>(3,292,150)</u>	<u>(3,292,150)</u>	<u>(3,278,591)</u>	<u>13,559</u>
Net change in fund balances	(1,055,385)	(1,055,385)	1,104,611	2,159,996
Fund balances - beginning	<u>14,519,300</u>	<u>14,519,300</u>	<u>16,748,582</u>	<u>2,229,282</u>
Fund balances - ending	<u>\$ 13,463,915</u>	<u>\$ 13,463,915</u>	17,853,193	<u>\$ 4,389,278</u>
Capital assets, net of depreciation			66,904,731	
Unrealized gain (loss) on investments			(11,214)	
Due from other funds			1,411,167	
Advance to other funds			490,000	
Debt payable, net			(7,888,764)	
Pension asset/liability, net			<u>(1,878,357)</u>	
Net position - generally accepted accounting principles basis, ending			<u>\$ 76,880,756</u>	

**City of Gresham, Oregon**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual**  
**Water Construction Fund**  
**For the Fiscal Year Ended June 30, 2017**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<b>Variance With Final Budget- Positive (Negative)</b>
<b>REVENUES</b>				
Miscellaneous	\$ 70,400	\$ 70,400	\$ 109,870	\$ 39,470
Total revenues	<u>70,400</u>	<u>70,400</u>	<u>109,870</u>	<u>39,470</u>
<b>EXPENDITURES</b>				
Capital improvements	10,897,100	10,897,100	2,276,462	8,620,638
Total expenditures	<u>10,897,100</u>	<u>10,897,100</u>	<u>2,276,462</u>	<u>8,620,638</u>
Excess of expenditures over revenues	<u>(10,826,700)</u>	<u>(10,826,700)</u>	<u>(2,166,592)</u>	<u>8,660,108</u>
<b>OTHER FINANCING SOURCES</b>				
Issuance of debt	4,881,800	4,881,800	800,000	(4,081,800)
Transfers in	3,898,600	3,898,600	2,634,711	(1,263,889)
Total other financing sources	<u>8,780,400</u>	<u>8,780,400</u>	<u>3,434,711</u>	<u>(5,345,689)</u>
Net change in fund balances	(2,046,300)	(2,046,300)	1,268,119	3,314,419
Fund balances - beginning	<u>9,081,300</u>	<u>9,081,300</u>	<u>8,634,107</u>	<u>(447,193)</u>
Fund balances - ending	<u>\$ 7,035,000</u>	<u>\$ 7,035,000</u>	9,902,226	<u>\$ 2,867,226</u>
Unrealized gain (loss) on investments			<u>(6,699)</u>	
Net position - generally accepted accounting principles basis, ending			<u>\$ 9,895,527</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, 2017**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget- Positive (Negative)</u>
<b>REVENUES</b>				
Intergovernmental	\$ 2,000,000	\$ 2,000,000	\$ -	\$ (2,000,000)
Charges for services	7,843,700	7,843,700	7,988,222	144,522
Miscellaneous	168,270	168,270	215,838	47,568
Internal service charges	474,000	474,000	296,922	(177,078)
Total revenues	<u>10,485,970</u>	<u>10,485,970</u>	<u>8,500,982</u>	<u>(1,984,988)</u>
<b>EXPENDITURES</b>				
Environmental services	6,115,201	6,115,201	5,702,425	412,776
Operating contingency	918,000	918,000	-	918,000
Total expenditures	<u>7,033,201</u>	<u>7,033,201</u>	<u>5,702,425</u>	<u>1,330,776</u>
Excess of revenues over expenditures	<u>3,452,769</u>	<u>3,452,769</u>	<u>2,798,557</u>	<u>(654,212)</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Issuance of debt	101,535	101,535	-	(101,535)
Transfers in	743,800	743,800	597,000	(146,800)
Transfers out	(4,385,550)	(4,385,550)	(3,563,850)	821,700
Total other financing sources (uses)	<u>(3,540,215)</u>	<u>(3,540,215)</u>	<u>(2,966,850)</u>	<u>573,365</u>
Net change in fund balances	(87,446)	(87,446)	(168,293)	(80,847)
Fund balances - beginning (as reported)	<u>11,168,000</u>	<u>11,168,000</u>	<u>13,530,829</u>	<u>2,362,829</u>
Fund balances - ending	<u>\$ 11,080,554</u>	<u>\$ 11,080,554</u>	13,362,536	<u>\$ 2,281,982</u>
Capital assets, net of depreciation			54,926,579	
Unrealized gain (loss) on investments			(8,112)	
Due from other funds			976,647	
Debt payable, net			(6,917,002)	
Pension asset/liability, net			<u>(1,350,363)</u>	
Net position - generally accepted accounting principles basis, ending			<u>\$ 60,990,285</u>	

**City of Gresham, Oregon**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual**  
**Stormwater Construction Fund**  
**For the Fiscal Year Ended June 30, 2017**

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>	<b>Variance With Final Budget- Positive (Negative)</b>
<b>REVENUES</b>				
Miscellaneous	\$ 64,600	\$ 64,600	\$ 96,076	\$ 31,476
Total revenues	64,600	64,600	96,076	31,476
<b>EXPENDITURES</b>				
Capital improvements	14,614,100	14,614,100	1,397,771	13,216,329
Total expenditures	14,614,100	14,614,100	1,397,771	13,216,329
Excess of expenditures over revenues	(14,549,500)	(14,549,500)	(1,301,695)	13,247,805
<b>OTHER FINANCING SOURCES</b>				
Issuance of debt	5,938,172	5,938,172	42,286	(5,895,886)
Transfers in	5,931,200	5,931,200	1,267,927	(4,663,273)
Total other financing sources	11,869,372	11,869,372	1,310,213	(10,559,159)
Net change in fund balances	(2,680,128)	(2,680,128)	8,518	2,688,646
Fund balances - beginning	7,850,200	7,850,200	7,389,451	(460,749)
Fund balances - ending	\$ 5,170,072	\$ 5,170,072	7,397,969	\$ 2,227,897
Grant revenues are reported as intergovernmental revenues on a GAAP Basis, rather than Transfers in				
Intergovernmental revenues			236,912	
Transfers in			(236,912)	
Unrealized gain (loss) on investments			(4,760)	
Net position - generally accepted accounting principles basis, ending			\$ 7,393,209	

**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, 2017**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget- Positive (Negative)</u>
<b>REVENUES</b>				
Licenses and permits	\$ 6,600	\$ 6,600	\$ 5,755	\$ (845)
Intergovernmental	184,300	184,300	177,447	(6,853)
Charges for services	16,997,000	16,997,000	17,083,201	86,201
Miscellaneous	1,499,300	1,499,300	1,248,706	(250,594)
Internal service charges	797,000	797,000	871,074	74,074
Total revenues	<u>19,484,200</u>	<u>19,484,200</u>	<u>19,386,183</u>	<u>(98,017)</u>
<b>EXPENDITURES</b>				
Environmental services	13,325,512	13,325,512	12,361,415	964,097
Debt service	135,000	135,000	131,044	3,956
Operating contingency	1,999,000	1,999,000	-	1,999,000
Total expenditures	<u>15,459,512</u>	<u>15,459,512</u>	<u>12,492,459</u>	<u>2,967,053</u>
Excess of revenues over expenditures	<u>4,024,688</u>	<u>4,024,688</u>	<u>6,893,724</u>	<u>2,869,036</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	789,500	789,500	911,548	122,048
Transfers out	<u>(7,857,150)</u>	<u>(7,857,150)</u>	<u>(7,099,481)</u>	<u>757,669</u>
Total other financing sources (uses)	<u>(7,067,650)</u>	<u>(7,067,650)</u>	<u>(6,187,933)</u>	<u>879,717</u>
Net change in fund balances	(3,042,962)	(3,042,962)	705,791	3,748,753
Fund balances - beginning	<u>33,026,000</u>	<u>33,026,000</u>	<u>35,747,076</u>	<u>2,721,076</u>
Fund balances - ending	<u>\$ 29,983,038</u>	<u>\$ 29,983,038</u>	<u>36,452,867</u>	<u>\$ 6,469,829</u>
Capital assets, net of depreciation			115,674,365	
Unrealized gain (loss) on investments			(22,202)	
Due from other funds			2,892,527	
Advance from other funds			(490,000)	
Debt payable, net			(13,296,362)	
Pension asset/liability, net			<u>(1,933,828)</u>	
Net position - generally accepted accounting principles basis, ending			<u>\$ 139,277,367</u>	



**City of Gresham, Oregon**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual**  
**Wastewater Construction Fund**  
**For the Fiscal Year Ended June 30, 2017**

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>	<b>Variance With Final Budget- Positive (Negative)</b>
<b>REVENUES</b>				
Charges for services	\$ -	\$ -	\$ 1,885	\$ 1,885
Miscellaneous	315,700	315,700	144,654	(171,046)
Total revenues	315,700	315,700	146,539	(169,161)
<b>EXPENDITURES</b>				
Capital improvements	15,201,800	15,201,800	6,209,637	8,992,163
Total expenditures	15,201,800	15,201,800	6,209,637	8,992,163
Excess of expenditures over revenues	(14,886,100)	(14,886,100)	(6,063,098)	8,823,002
<b>OTHER FINANCING SOURCES</b>				
Issuance of debt	238,800	238,800	175,000	(63,800)
Transfers in	5,316,500	5,316,500	4,563,831	(752,669)
Total other financing sources	5,555,300	5,555,300	4,738,831	(816,469)
Net change in fund balances	(9,330,800)	(9,330,800)	(1,324,267)	8,006,533
Fund balances - beginning	16,145,200	16,145,200	12,404,978	(3,740,222)
Fund balances - ending	\$ 6,814,400	\$ 6,814,400	11,080,711	\$ 4,266,311
Unrealized gain (loss) on investments			(7,907)	
Net position - generally accepted accounting principles basis, ending			\$ 11,072,804	

**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, 2017**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget- Positive (Negative)</u>
<b>REVENUES</b>				
Intergovernmental	\$ 93,000	\$ 93,000	\$ 92,399	\$ (601)
Miscellaneous	102,800	102,800	142,627	39,827
Internal service charges	3,642,333	3,642,333	3,642,333	-
Total revenues	<u>3,838,133</u>	<u>3,838,133</u>	<u>3,877,359</u>	<u>39,226</u>
<b>EXPENDITURES</b>				
Finance and management services	3,490,833	3,665,833	3,580,647	85,186
Fire and emergency services	193,500	238,000	195,217	42,783
Operating contingency	180,000	180,000	-	180,000
Total expenditures	<u>3,864,333</u>	<u>4,083,833</u>	<u>3,775,864</u>	<u>307,969</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(26,200)</u>	<u>(245,700)</u>	<u>101,495</u>	<u>347,195</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	193,500	193,500	193,500	-
Transfers out	<u>(167,300)</u>	<u>(492,300)</u>	<u>(492,300)</u>	<u>-</u>
Total other financing sources (uses)	<u>26,200</u>	<u>(298,800)</u>	<u>(298,800)</u>	<u>-</u>
Net change in fund balances	-	(544,500)	(197,305)	347,195
Fund balances - beginning	<u>-</u>	<u>544,500</u>	<u>695,891</u>	<u>151,391</u>
Fund balances - ending	<u>\$ -</u>	<u>\$ -</u>	498,586	<u>\$ 498,586</u>
Capital assets, net of depreciation			9,613,805	
Unrealized gain (loss) on investments			(459)	
Due from other funds			186,382	
Debt payable, net			(557,630)	
Pension asset/liability, net			<u>(687,597)</u>	
Net position - generally accepted accounting principles basis, ending			<u>\$ 9,053,087</u>	

**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, 2017**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget- Positive (Negative)</u>
<b>REVENUES</b>				
Total revenues	\$ -	\$ -	\$ -	\$ -
<b>EXPENDITURES</b>				
Capital improvements	1,263,000	1,588,000	434,155	1,153,845
Total expenditures	1,263,000	1,588,000	434,155	1,153,845
Excess of expenditures over revenues	(1,263,000)	(1,588,000)	(434,155)	1,153,845
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	209,500	534,500	484,500	(50,000)
Transfers out	(62,000)	(62,000)	(62,000)	-
Total other financing sources (uses)	147,500	472,500	422,500	(50,000)
Net change in fund balances	(1,115,500)	(1,115,500)	(11,655)	1,103,845
Fund balances - beginning	1,144,200	1,144,200	1,218,209	74,009
Fund balances - ending	\$ 28,700	\$ 28,700	1,206,554	\$ 1,177,854
Unrealized gain (loss) on investments			(851)	
Net position - generally accepted accounting principles basis, ending			\$ 1,205,703	

**City of Gresham, Oregon**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual**  
**Workers' Compensation Fund**  
**For the Fiscal Year Ended June 30, 2017**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget- Positive (Negative)</u>
<b>REVENUES</b>				
Miscellaneous	\$ 120,900	\$ 120,900	\$ 96,448	\$ (24,452)
Internal service charges	1,410,000	1,410,000	1,410,000	-
Total revenues	<u>1,530,900</u>	<u>1,530,900</u>	<u>1,506,448</u>	<u>(24,452)</u>
<b>EXPENDITURES</b>				
City attorney office	2,244,594	2,244,594	1,245,670	998,924
Operating contingency	650,000	650,000	-	650,000
Total expenditures	<u>2,894,594</u>	<u>2,894,594</u>	<u>1,245,670</u>	<u>1,648,924</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(1,363,694)</u>	<u>(1,363,694)</u>	<u>260,778</u>	<u>1,624,472</u>
Net change in fund balances	(1,363,694)	(1,363,694)	260,778	1,624,472
Fund balances - beginning	<u>1,854,550</u>	<u>1,854,550</u>	<u>2,012,360</u>	<u>157,810</u>
Fund balances - ending	<u>\$ 490,856</u>	<u>\$ 490,856</u>	2,273,138	<u>\$ 1,782,282</u>
Unrealized gain (loss) on investments			(3,280)	
Pension asset/liability, net			<u>(176,526)</u>	
Net position - generally accepted accounting principles basis, ending			<u>\$ 2,093,332</u>	

**City of Gresham, Oregon**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual**  
**Health Insurance Benefits Fund**  
**For the Fiscal Year Ended June 30, 2017**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget- Positive (Negative)</u>
<b>REVENUES</b>				
Miscellaneous	\$ 1,178,000	\$ 1,178,000	\$ 1,057,777	\$ (120,223)
Internal service charges	7,592,000	7,592,000	6,864,216	(727,784)
Total revenues	<u>8,770,000</u>	<u>8,770,000</u>	<u>7,921,993</u>	<u>(848,007)</u>
<b>EXPENDITURES</b>				
City-wide services	8,892,503	8,892,503	7,076,088	1,816,415
Operating contingency	370,097	370,097	-	370,097
Total expenditures	<u>9,262,600</u>	<u>9,262,600</u>	<u>7,076,088</u>	<u>2,186,512</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(492,600)</u>	<u>(492,600)</u>	<u>845,905</u>	<u>1,338,505</u>
<b>OTHER FINANCING (USES)</b>				
Transfers out	<u>(24,000)</u>	<u>(24,000)</u>	<u>(24,000)</u>	<u>-</u>
Total other financing (uses)	<u>(24,000)</u>	<u>(24,000)</u>	<u>(24,000)</u>	<u>-</u>
Net change in fund balances	(516,600)	(516,600)	821,905	1,338,505
Fund balances - beginning	<u>516,600</u>	<u>516,600</u>	<u>292,160</u>	<u>(224,440)</u>
Fund balances - ending	<u>\$ -</u>	<u>\$ -</u>	1,114,065	<u>\$ 1,114,065</u>
Unrealized gain (loss) on investments			<u>(1,584)</u>	
Net position - generally accepted accounting principles basis, ending			<u>\$ 1,112,481</u>	

**City of Gresham, Oregon**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual**  
**Information Technology Fund**  
**For the Fiscal Year Ended June 30, 2017**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget- Positive (Negative)</u>
<b>REVENUES</b>				
Intergovernmental	\$ 2,050	\$ 2,050	\$ -	\$ (2,050)
Charges for services	-	-	22,505	22,505
Miscellaneous	-	-	23,948	23,948
Internal service charges	4,141,451	4,141,451	4,141,451	-
Total revenues	<u>4,143,501</u>	<u>4,143,501</u>	<u>4,187,904</u>	<u>44,403</u>
<b>EXPENDITURES</b>				
Information technologies	4,276,501	4,276,501	3,832,521	443,980
Operating contingency	208,000	208,000	-	208,000
Total expenditures	<u>4,484,501</u>	<u>4,484,501</u>	<u>3,832,521</u>	<u>651,980</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(341,000)</u>	<u>(341,000)</u>	<u>355,383</u>	<u>696,383</u>
Net change in fund balances	(341,000)	(341,000)	355,383	696,383
Fund balances - beginning	<u>341,000</u>	<u>341,000</u>	<u>1,348,982</u>	<u>1,007,982</u>
Fund balances - ending	<u>\$ -</u>	<u>\$ -</u>	1,704,365	<u>\$ 1,704,365</u>
Capital assets, net of depreciation			1,506,612	
Unrealized gain (loss) on investments			(1,261)	
Due from other funds			1,053,527	
Pension asset/liability, net			<u>(1,395,781)</u>	
Net position - generally accepted accounting principles basis, ending			<u>\$ 2,867,462</u>	

**City of Gresham, Oregon**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual**  
**IT System Replacement Fund**  
**For the Fiscal Year Ended June 30, 2017**

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>	<b>Variance With Final Budget- Positive (Negative)</b>
<b>REVENUES</b>				
Total revenues	\$ -	\$ -	\$ -	\$ -
<b>EXPENDITURES</b>				
Capital improvements	180,000	180,000	150,506	29,494
Total expenditures	180,000	180,000	150,506	29,494
 Excess of expenditures over revenues	 (180,000)	 (180,000)	 (150,506)	 29,494
<b>OTHER FINANCING SOURCES</b>				
Transfers in	180,000	180,000	180,000	-
Total other financing sources	180,000	180,000	180,000	-
 Net change in fund balances	 -	 -	 29,494	 29,494
Fund balances - beginning	-	-	-	-
Fund balances - ending	\$ -	\$ -	29,494	\$ 29,494
 Unrealized gain (loss) on investments			 (22)	
Net position - generally accepted accounting principles basis, ending			\$ 29,472	

**City of Gresham, Oregon**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual**  
**Dental Insurance Benefits Fund**  
**For the Fiscal Year Ended June 30, 2017**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget- Positive (Negative)</u>
<b>REVENUES</b>				
Miscellaneous	\$ 54,000	\$ 54,000	\$ 57,137	\$ 3,137
Internal service charges	711,000	711,000	684,710	(26,290)
Total revenues	<u>765,000</u>	<u>765,000</u>	<u>741,847</u>	<u>(23,153)</u>
<b>EXPENDITURES</b>				
City-wide services	728,973	728,973	604,163	124,810
Operating contingency	112,000	112,000	-	112,000
Total expenditures	<u>840,973</u>	<u>840,973</u>	<u>604,163</u>	<u>236,810</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(75,973)</u>	<u>(75,973)</u>	<u>137,684</u>	<u>213,657</u>
<b>OTHER FINANCING (USES)</b>				
Transfers out	(12,000)	(12,000)	(12,000)	-
Total other financing (uses)	<u>(12,000)</u>	<u>(12,000)</u>	<u>(12,000)</u>	<u>-</u>
Net change in fund balances	(87,973)	(87,973)	125,684	213,657
Fund balances - beginning	<u>170,000</u>	<u>170,000</u>	<u>309,183</u>	<u>139,183</u>
Fund balances - ending	<u>\$ 82,027</u>	<u>\$ 82,027</u>	434,867	<u>\$ 352,840</u>
Unrealized gain (loss) on investments			<u>(337)</u>	
Net position - generally accepted accounting principles basis, ending			<u>\$ 434,530</u>	



**City of Gresham, Oregon**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual**  
**Liability Management Fund**  
**For the Fiscal Year Ended June 30, 2017**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<b>Variance With Final Budget- Positive (Negative)</b>
<b>REVENUES</b>				
Miscellaneous	\$ 46,000	\$ 46,000	\$ 24,532	\$ (21,468)
Internal service charges	1,410,100	1,410,100	1,410,100	-
Total revenues	<u>1,456,100</u>	<u>1,456,100</u>	<u>1,434,632</u>	<u>(21,468)</u>
<b>EXPENDITURES</b>				
City attorney office	1,607,931	1,607,931	1,027,837	580,094
Operating contingency	189,100	189,100	-	189,100
Total expenditures	<u>1,797,031</u>	<u>1,797,031</u>	<u>1,027,837</u>	<u>769,194</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(340,931)</u>	<u>(340,931)</u>	<u>406,795</u>	<u>747,726</u>
Net change in fund balances	(340,931)	(340,931)	406,795	747,726
Fund balances - beginning	<u>651,500</u>	<u>651,500</u>	<u>959,959</u>	<u>308,459</u>
Fund balances - ending	<u>\$ 310,569</u>	<u>\$ 310,569</u>	1,366,754	<u>\$ 1,056,185</u>
Unrealized gain (loss) on investments			(1,359)	
Pension asset/liability, net			<u>(74,564)</u>	
Net position - generally accepted accounting principles basis, ending			<u>\$ 1,290,831</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, 2017**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget- Positive (Negative)</u>
<b>REVENUES</b>				
Miscellaneous	\$ 156,515	\$ 156,515	\$ 327,776	\$ 171,261
Internal service charges	2,912,367	2,912,367	2,963,607	51,240
Total revenues	<u>3,068,882</u>	<u>3,068,882</u>	<u>3,291,383</u>	<u>222,501</u>
<b>EXPENDITURES</b>				
Finance and management services	3,509,425	4,347,970	3,456,623	891,347
Total expenditures	<u>3,509,425</u>	<u>4,347,970</u>	<u>3,456,623</u>	<u>891,347</u>
Excess of expenditures over revenues	<u>(440,543)</u>	<u>(1,279,088)</u>	<u>(165,240)</u>	<u>1,113,848</u>
Net change in fund balances	(440,543)	(1,279,088)	(165,240)	1,113,848
Fund balances - beginning	<u>13,437,610</u>	<u>14,276,155</u>	<u>14,684,049</u>	<u>407,894</u>
Fund balances - ending	<u>\$ 12,997,067</u>	<u>\$ 12,997,067</u>	14,518,809	<u>\$ 1,521,742</u>
Unrealized gain (loss) on investments			(9,496)	
Due to other funds			<u>(14,245,678)</u>	
Net position - generally accepted accounting principles basis, ending			<u>\$ 263,635</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, 2017**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget- Positive (Negative)</u>
<b>REVENUES</b>				
Charges for services	\$ -	\$ -	\$ 150	\$ 150
Miscellaneous	-	-	3,906	3,906
Internal service charges	999,542	999,542	999,542	-
Total revenues	<u>999,542</u>	<u>999,542</u>	<u>1,003,598</u>	<u>4,056</u>
<b>EXPENDITURES</b>				
City attorney office	994,542	1,069,542	1,002,604	66,938
Operating contingency	143,000	68,000	-	68,000
Total expenditures	<u>1,137,542</u>	<u>1,137,542</u>	<u>1,002,604</u>	<u>134,938</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(138,000)</u>	<u>(138,000)</u>	<u>994</u>	<u>138,994</u>
Net change in fund balances	(138,000)	(138,000)	994	138,994
Fund balances - beginning	<u>138,000</u>	<u>138,000</u>	<u>145,144</u>	<u>7,144</u>
Fund balances - ending	<u>\$ -</u>	<u>\$ -</u>	<u>146,138</u>	<u>\$ 146,138</u>
Unrealized gain (loss) on investments			(185)	
Pension asset/liability, net			<u>(538,516)</u>	
Net position - generally accepted accounting principles basis, ending			<u>\$ (392,563)</u>	

**City of Gresham, Oregon**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual**  
**Utility Financial Services Fund**  
**For the Fiscal Year Ended June 30, 2017**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget- Positive (Negative)</u>
<b>REVENUES</b>				
Charges for services	\$ 109,000	\$ 109,000	\$ 134,818	\$ 25,818
Miscellaneous	366,000	366,000	401,990	35,990
Internal service charges	2,281,054	2,281,054	1,897,927	(383,127)
Total revenues	<u>2,756,054</u>	<u>2,756,054</u>	<u>2,434,735</u>	<u>(321,319)</u>
<b>EXPENDITURES</b>				
Finance and management services	2,599,054	2,599,054	2,383,005	216,049
Operating contingency	157,000	157,000	-	157,000
Total expenditures	<u>2,756,054</u>	<u>2,756,054</u>	<u>2,383,005</u>	<u>373,049</u>
Excess of revenues over expenditures	-	-	51,730	51,730
Net change in fund balances	-	-	51,730	51,730
Fund balances - beginning	-	-	166,467	166,467
Fund balances - ending	<u>\$ -</u>	<u>\$ -</u>	218,197	<u>\$ 218,197</u>
Capital assets, net of depreciation			54,576	
Unrealized gain (loss) on investments			(280)	
Due from other funds			36,242	
Pension asset/liability, net			<u>(909,120)</u>	
Net position - generally accepted accounting principles basis, ending			<u>\$ (600,385)</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, 2017**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget- Positive (Negative)</u>
<b>REVENUES</b>				
Intergovernmental	\$ 8,900	\$ 108,900	\$ 32,899	\$ (76,001)
Charges for services	16,000	16,000	19,048	3,048
Miscellaneous	-	-	118,010	118,010
Internal service charges	<u>7,250,702</u>	<u>7,250,702</u>	<u>7,260,471</u>	<u>9,769</u>
Total revenues	<u>7,275,602</u>	<u>7,375,602</u>	<u>7,430,428</u>	<u>54,826</u>
<b>EXPENDITURES</b>				
Office of governance and management	2,051,742	2,051,742	2,020,574	31,168
Finance and management services	1,858,256	1,858,256	1,618,865	239,391
City-wide services	3,737,684	3,837,684	3,310,624	527,060
Operating contingency	<u>235,000</u>	<u>235,000</u>	<u>-</u>	<u>235,000</u>
Total expenditures	<u>7,882,682</u>	<u>7,982,682</u>	<u>6,950,063</u>	<u>1,032,619</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(607,080)</u>	<u>(607,080)</u>	<u>480,365</u>	<u>1,087,445</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	207,080	207,080	170,829	(36,251)
Transfers out	<u>(180,000)</u>	<u>(180,000)</u>	<u>(180,000)</u>	<u>-</u>
Total other financing sources (uses)	<u>27,080</u>	<u>27,080</u>	<u>(9,171)</u>	<u>(36,251)</u>
Net change in fund balances	(580,000)	(580,000)	471,194	1,051,194
Fund balances - beginning	<u>1,530,000</u>	<u>1,530,000</u>	<u>1,932,277</u>	<u>402,277</u>
Fund balances - ending	<u>\$ 950,000</u>	<u>\$ 950,000</u>	<u>2,403,471</u>	<u>\$ 1,453,471</u>
Grant revenues are reported as intergovernmental revenues on a GAAP Basis, rather than Transfers in				
Intergovernmental revenues			134,829	
Transfers in			(134,829)	
Capital assets, net of depreciation			3,099	
Unrealized gain (loss) on investments			(2,064)	
Due from other funds			38,574	
Pension asset/liability, net			<u>(3,332,667)</u>	
Net position - generally accepted accounting principles basis, ending			<u>\$ (889,587)</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, 2017  
For Use During Fiscal Year 2018-19

**System Billing Rates**

**Departmental Overhead Rates Based on Direct Labor Costs**

	Indirect Departmental Costs	Direct Labor Costs	%
<b>Police</b>	3,578,797	18,976,569	<b>18.86%</b>
<b>FES</b>	2,274,905	13,566,409	<b>16.77%</b>
<b>Parks</b>	253,895	856,854	<b>29.63%</b>
<b>DES</b>	3,680,289	11,598,281	<b>31.73%</b>
<b>Blended Departments</b>			
<b>UDP</b>	531,831	1,504,632	<b>35.35%</b>
<b>UR</b>	163,875	335,325	<b>48.87%</b>
<b>CD</b>	827,355	2,444,300	<b>33.85%</b>
<b>EDS</b>	<u>103,203</u>	<u>304,675</u>	<b>33.87%</b>
<b>Blended Totals</b>	1,626,264	4,588,932	<b>35.44%</b>

**Central Service Overhead Rates Based on Direct Total Costs**

	Indirect Central Service Costs	Direct Total Costs	
<b>Police</b>	5,372,242	23,633,910	<b>22.73%</b>
<b>FES</b>	2,848,880	16,223,006	<b>17.56%</b>
<b>Parks</b>	785,924	1,626,473	<b>48.32%</b>
<b>DES</b>	8,249,253	33,904,532	<b>24.33%</b>
<b>Blended Departments</b>			
<b>UDP</b>	625,458	1,898,464	<b>32.95%</b>
<b>UR</b>	173,285	630,124	<b>27.50%</b>
<b>CD</b>	1,214,893	2,879,153	<b>42.20%</b>
<b>EDS</b>	<u>191,428</u>	<u>374,057</u>	<b>51.18%</b>
<b>Blended Totals</b>	2,205,064	5,781,798	<b>38.14%</b>



**City of Gresham**  
**Indirect Cost Rates**  
Year Ended June 30, 2017  
For Use During Fiscal Year 2018-19

**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
<b>Police</b>					
Indirect Costs	3,578,797		3,578,797	5,372,242	8,951,039
Direct Labor	18,976,569	4,657,341	23,633,910	23,633,910	23,633,910
	<u>18.86%</u>		<u>15.14%</u>	<u>22.73%</u>	<u>37.87%</u>
<b>FES</b>					
Indirect Costs	2,274,905		2,274,905	2,848,880	5,123,785
Direct Labor	13,566,409	2,656,597	16,223,006	16,223,006	16,223,006
	<u>16.77%</u>		<u>14.02%</u>	<u>17.56%</u>	<u>31.58%</u>
<b>Parks</b>					
Indirect Costs	253,895		253,895	785,924	1,039,819
Direct Labor	856,854	783,152	1,640,006	1,640,006	1,640,006
	<u>29.63%</u>		<u>15.48%</u>	<u>47.92%</u>	<u>63.40%</u>
<b>DES</b>					
Indirect Costs	3,680,289		3,680,289	8,249,253	11,929,542
Direct Labor	11,598,281	22,306,251	33,904,532	33,904,532	33,904,532
	<u>31.73%</u>		<u>10.85%</u>	<u>24.33%</u>	<u>35.19%</u>
<b>Blended Departments</b>					
<b>UDP</b>					
Indirect Costs	531,831		531,831	625,458	1,157,289
Direct Labor	1,504,632	393,832	1,898,464	1,898,464	1,898,464
	<u>35.35%</u>		<u>28.01%</u>	<u>32.95%</u>	<u>60.96%</u>
<b>UR</b>					
Indirect Costs	163,875		163,875	173,285	337,160
Direct Labor	335,325	294,799	630,124	630,124	630,124
	<u>48.87%</u>		<u>26.01%</u>	<u>27.50%</u>	<u>53.51%</u>
<b>CD</b>					
Indirect Costs	827,355		827,355	1,214,893	2,042,248
Direct Labor	2,444,300	434,853	2,879,153	2,879,153	2,879,153
	<u>33.85%</u>		<u>28.74%</u>	<u>42.20%</u>	<u>70.93%</u>
<b>EDS</b>					
Indirect Costs	103,203		103,203	191,428	294,631
Direct Labor	304,675	69,382	374,057	374,057	374,057
	<u>33.87%</u>		<u>27.59%</u>	<u>51.18%</u>	<u>78.77%</u>
<b>Total Blended Departments</b>					
Indirect Costs	1,626,264		1,626,264	2,205,064	3,831,328
Direct Labor	4,588,932	1,192,866	5,781,798	5,781,798	5,781,798
	<u>35.44%</u>		<u>28.13%</u>	<u>38.14%</u>	<u>66.27%</u>