

ADOPTED BUDGET

Fiscal Year 2021/22

CITY OF GRESHAM

CITY OF GRESHAM OREGON

Adopted Budget for Fiscal Year 2021/22

BUDGET COMMITTEE

Dina DiNucci

Janine Gladfelter

Vince Jones-Dixon

Eddy Morales

Mario Palmero

Sue Piazza

Travis Stovall

Rusty Allen

Jan Baker

Dave Dyk

Jared Koga

Claire Lider

Sue O'Halloran

Theresa Tschirky

INVENTIVE

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CITY OF
GRESHAM
OREGON

Budget Message

Fiscal Year 2021/22

“We are now faced with the fact that tomorrow is today. We are confronted with the fierce urgency of now. In this unfolding conundrum of life and history, there ‘is’ such a thing as being too late. This is no time for apathy or complacency. This is a time for vigorous and positive action.” -Martin Luther King Jr.

The fierce urgency of now has permeated every aspect of public service in the past year, from the global pandemic with grave consequences for community health and financial stability, to calls for racial justice that can no longer be denied, to a deepening General Fund budget challenge.

The words of Martin Luther King, Jr. take on renewed meaning, as relevant now as they were in 54 years ago. This is the time for vigorous and positive action. Our way forward towards recovery, both as a community and an organization, is through decisive actions that set the City on a new path to sustainable, relevant and effective services. At the same time that we wrestle with moving forward with leaner services, we also need to strategically invest in an exciting future.

For many years, the City has navigated difficult times—defraying rising costs by seeking creative opportunities for grant funding, seizing one-time sources of revenue, slashing expenses and then cutting again. These patches have sealed the cracks enough to us afloat—but at the core of our problem is an inequitable property tax system that limits Gresham’s rate to one of the lowest in the state and severely hampers our ability to fund our services. Less than half of our police and fire costs are paid for through property taxes. This doesn’t address the multitude of other critical services like parks, planning, economic development and so much more.

It’s time to shore up our organization to better withstand such challenges, so that we can focus on continuing to provide effective and innovative services to Gresham residents. And, if there is one thing I’ve learned in my 23 years serving this organization—we can and will absolutely weather what challenges come our way and move forward.

Our City Council is a microcosm of the community they represent, a mixture of ages, genders, cultural backgrounds and professions. They are committed and dedicated to Gresham’s residents, passionate about bringing more voices to the table and focused on serving those most in need.

Our City Manager Pro Tem David Clyne has worked incredibly hard the past few months with the Executive Leadership Team to set in motion organizational changes that provide a more sharply focused approach to service delivery for our community and help set up the incoming permanent City Manager for success going forward. I know I speak on behalf of our team when I share my profound gratitude and appreciation for his service.

As for our talented employees, it’s safe to say none of us anticipated serving on the front lines of a global pandemic—and yet, our staff have risen to the challenge, day in and day out, in a variety of creative ways. In the last year, our homeless services staff have made more than 700 grocery and prescription deliveries to those in need. Our police officers and code enforcement staff helped distribute food boxes to families suddenly out of work. Firefighters not only kept serving the community but also trained staff on how to stay safe in their day-to-day work and administered vaccines to public safety

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employees. And, staff across departments called 3,000 of Gresham's senior residents to check in. None of this was business as usual. Our employees saw a need in the community and jumped to fill it. When I hear stories like this, from all around the organization, I know that despite the challenges we've faced, we will emerge stronger than ever before.

I am also excited about the American Rescue Plan Act (ARPA) and the opportunities that the one-time cash infusion from our partners at the State and Federal level have provided to mitigate and innovate from the pandemic we have all lived and continue to live through. While guidance is still being developed around these funds, making it difficult to fully incorporate as part of the adopted budget at this time, it is a critical tool that our Council will be evaluating as we begin the road to recovery.

This adopted budget for Fiscal Year 2021/22 will keep our operations steady for one more year, through a continuation of reductions and temporary revenue implemented in the fall of 2020. This plan also suggests a temporary strategic re-allocation of funds to provide a framework for Gresham City Council to make progress on the six priorities outlined in their 2021 Council Work Plan.

Below I will provide more information about how we got here, and a deeper dive into this adopted budget.

How we got here

Last year, facing a projected General Fund budget deficit of \$13.3 million by the end of Fiscal Year 2021/22, leadership and City Council took swift action.

- The City reduced expenses by \$2.7 million in Fiscal Year 2020/21 in personnel and materials and services costs. Employees absorbed extra work to keep service levels to the public steady.
- The City Council deemed further reductions unacceptable, which would have impacted critical services like Police response, Fire specialty teams, children's support, Parks maintenance and more.
- Thanks to the generosity of the Portland Mayor and City Commission, Gresham received \$3.94 million from the Coronavirus Aid, Relief, and Economic Security (CARES) Act, which reimbursed some of the City's unanticipated COVID-19 related expenses.
- City Council approved the reallocation of one-time use of funds from the community service fees, paid to the City by Enterprise Zone companies, to keep General Fund services stable. These funds were used to support economic development services.
- To avoid additional harmful service reductions, the Council approved temporarily raising the Police, Fire and Parks (PFP) Fee from \$7.50 to \$15 a month, from January 1, 2021 through June 30, 2022. This fee had not been increased since its inception in 2012.

Thanks to these actions, we've been able to temporarily stabilize the City's financial situation through Fiscal Year 2021/22.

Fiscal Year 2021/22 highlights

The adopted budget maintains current service levels and operationalizes reductions made in fall of 2020 and allows the City to continue to offer essential services to the community. Where possible, modest funding was re-allocated to provide a framework that allows City Council to make progress on significant Council Work Plan priorities, which I'll summarize here.

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COVID-19 response and recovery

In the past year, the City focused on innovative programs that at times, paved the way regionally or at the state, to support both our residents and businesses. Programs ranged from utility assistance and residential and commercial tenant protections to direct assistance to our most vulnerable through personal calls and delivery of medications. All this was accomplished despite significant impacts from the pandemic to the City's revenue streams like the business income tax.

In 2021, the City will focus on equitable outcomes for Gresham's residents as we begin the road to recovery, as well as how to bridge the gaps in the City's revenue collections. One bright spot will be Gresham's \$27 million direct allocation of the ARPA federal relief package. While these funds are critically needed, they are intended to bridge short-term gaps—they are not a long-term solution for the City's financial crisis.

We are also aware that recovery from the pandemic may not be easy for our community that is still struggling, and that both our residents and businesses may need a helping hand. Balancing the City's needs and addressing how the ARPA funds or other federal aid packages can assist our community will be a critical discussion and decision for our City Council to consider as additional Treasury guidance becomes available.

Diversity, Equity and Inclusion (DEI)

Over the course of this year, the City began Phase 1 of a sustainable, actionable, long-term DEI program, which culminates in June 2020 with the completion of Council adoption of guiding principles around equity as well as an organizational assessment and recommendations on next steps. Recognizing that work is still ongoing at the time of the adoption of the Fiscal Year 2021/22 budget, this budget increases the funds allocated to this critical work, but allows for flexibility for the City Manager to allocate as needed to operationalize throughout the City. Potential investments could include training, staffing and additional consultant expertise, as well as an increased focus on inclusive and robust community engagement.

Public safety

Gresham's Fire and Police departments provide critical services that safeguard the health and safety of the community. This budget allows for the following initiatives:

- **Modern policing strategies:** Some funds are set aside as needed to assist with a Council-led engagement process to build trust with the community and to explore how the Police Department can ensure safety for all.
- **Enhancing Fire response:** Last year, City Council expressed strong support to explore how the Fire Department can best respond with the right resources to frequent calls to the 911 system. Building on the success of the Gresham CARES program, a partnership with OHSU nursing students, the MIH pilot program will allow for increased service capacity and efficiencies in service delivery for lower-level medical calls. The budget also invests in the purchase of a new ladder truck to replace the current active, outdated truck, which would then be put in reserve, reducing the risk of both trucks being out of service.

Housing and houselessness

This budget continues to allow the exploration of projects, funding and partnership opportunities to increase the development of housing, housing stability and citywide housing services. City Council will have the opportunity to review and allocate Gresham's remaining share of the Metro Affordable Housing bond to further the City's housing goals. The City will also continue to connect individuals with

Budget Message

shelter, thanks to essential funding from the County's Joint Office of Homelessness, as well as explore new strategies and funding partnerships.

Parks and recreation

In 2021, the Council will form a Parks Community Advisory Group to explore revenue options that can enable the City to expand and improve its park system. Other parks projects include a parks funding feasibility study, Metro Local Share project identification and prioritization, and pursuit of external grant funding opportunities. This budget provides the seed money for the re-establishment of a potential recreation program at the City.

Financial stability

None of the programs discussed above can be fully implemented without addressing the foundational problem of the City's General Fund stability. Recognizing the City's financial challenges, this budget provides the City with options to proceed with robust and inclusive community engagement about priorities, service delivery options and potential solutions. Throughout the organization and community, conversations are already beginning around Fire and Emergency services, parks and recreation, the City's urban renewal area, and services impacted by the constrained General Fund.

A consistent theme throughout all of our work is an increased emphasis on transparency and accountability. To that end, this budget proposed to reset the definition of "limited term employees," or LTEs, back to its intended function—to allow employment of staff who are funded by short-term grants or to staff special projects or pilot programs that test out the viability of service delivery models. Over the years, the City has strayed away from the original purpose of the LTE model and used this model to hire for many newly created positions. Some staff have remained in LTE status for several years even though they are doing essential work in areas of the City that are not at all temporary. This includes internal functions such as budget, HR and IT, as well as external facing activities such as police body worn camera implementation, parks maintenance, community livability and engagement. This creates uncertainty, lowers morale and in some cases, means the City risks losing talented and efficient staff for more certain job offers. This year's budget reflects a transition of these LTE positions to regular status "full term employees" or FTEs. These LTE employees have been in the City's budget in previous years, so converting them to FTEs does not increase expenses. This change also increases transparency with the community, as it reveals the number of employees that it actually takes to deliver services.

In addition to the core priorities listed above, this adopted budget includes support for significant infrastructure improvement packages.

- **Hitting the Streets:** By 2022, the City will have rebuilt all its failed residential streets, one of the largest street reconstruction projects in our history. One resident recently sent in thanks for the rebuild of their street, noting, "[Our street] is the center of our daily lives. You did everything right. We appreciate your concern for the neighbors and the street of our dreams." This budget provides the tools to continue construction, with 32 lane miles anticipated to be rebuilt in 2021.
- **Cascade Groundwater Alliance:** In 2020, City Council unanimously voted to develop Gresham's groundwater supply, in partnership with the Rockwood Water People's Utility District. Because of increased costs that would result in continuing to contract with Portland for our water supply this historic decision will ultimately result in lower rate increases over time for Gresham residents. Gresham will continue to develop financing options that are the most favorable to keep rates lower, and will be proposing a rate package later this year for Council consideration, which will provide certainty to our businesses and residents about future costs.

Budget Message

What's next?

I'm tremendously proud of the dedication and creativity of our Budget staff who have worked long hours over months to build a budget that allows us to meet financial policy in Fiscal 2021/22. This is no small accomplishment and buys us some time to build more permanent solutions. I'm profoundly grateful for the resiliency of our all our directors, managers and staff that have continued to hold the line on expenses in every single department, despite the challenges that presents.

With two decades of public service behind me, I can say these aren't the first tumultuous times we've encountered, and they won't be the last. We'll make it through as we have done before—persevering in service to this community. And, this moment presents an opportunity to think bigger.

I remain incredibly optimistic about the future of Gresham. While we've experienced unprecedented events the past year with COVID-19, leadership changes, a reckoning with racial justice, and wildfires, I know that I join our staff in still believing in this community. Gresham is blessed with the richness that comes with diversity, beautiful natural trails and parks and a hometown feel, all just a short drive away from the airport, the Columbia Gorge and Mt. Hood.

We are at a critical turning point in Gresham, during this fierce moment of now. What kind of community do we want to be? What services do our residents need and deserve, now more than ever? These are the questions that our City Council will consider as we begin a robust communitywide conversation in the coming months.

I invite you to join in the discussion. Let's build our future together.

Respectfully Submitted,



Eric Schmidt
Assistant City Manager
City of Gresham

Budget Highlights & Comparison

Operating Budget – Adjusted Comparison – FY 2021/22 vs FY 2020/21

The City's budget includes 20 different operating funds. These funds are primarily used to separately track and account for revenues and expenditures that are dedicated to a specific service, function or program. The highlights described below are based on the total of all operating funds combined in order to provide a summary level view, however, it is important to remember that most revenues cannot be used for other purposes or comingled with other programs.

The overlap of fund accounting requirements and state budget law results in numerous duplications within the City's combined operating budget. The comparison provided in this section has been adjusted to remove those duplications. After adjusting for these duplications, the total operating budget shows a very slight decrease of \$387,000, or less than 0.2% change.

Compliance with accounting requirements and budget law also requires the operating budget to include appropriations for several pass-through items. Examples of pass-through items include the City's share of the Metro Regional Affordable Housing Bond measure, Community Development Block Grant and HOME allocations and any grants implemented on behalf of the Gresham Redevelopment Commission. After further adjusting for the pass-through items, the net change in the City's combined operating budget across all funds for fiscal year 2021/22 is an increase of approximately \$9.8 million citywide. These changes are predominately related to personnel costs and one-time purchases of vehicles and equipment.

Key changes by expenditure category are described below. Note that categories shown below reflect the current chart of accounts, so some category labels are different than those shown in documents from prior years.

Personnel

- Staffing changes reflected in the fiscal year 2021/22 budget are explained in greater detail, including a specific listing of all changes, in the *Additional Information* section in the back of this document.
- The budget for fiscal year 2021/22 includes the conversion of a number of Limited-Term Employee (LTE) positions to Full-Time Equivalent (FTE) positions. This transition increases transparency and stability of staffing without impacting the budget monetarily.
- Other staffing changes include the elimination of several positions, including in Police and Urban Design & Planning, as a result of funding limitations in the General Fund.
- The transition of the ERP Replacement project from the implementation phase to the ongoing operational phase has also resulted in an increase in FTE positions as they are necessary to provide routine maintenance and support. These are offset by a reduction of the LTE backfill positions that provided assistance during implementation.
- The net change across all salary related line items shows an increase of \$2.3 million for fiscal year 2021/22. This is primarily a result of and consistent with contractual obligations.

Benefits

- Benefit related expenses citywide are expected to increase by approximately \$4.8 million. Many expenses related to benefits are based on payroll costs and employee demographics, so many budgeted changes are the result of the changes to staffing levels and payroll costs identified above as well as changes in demographics and rates.

Budget Highlights & Comparison

- The budget reflects an increase of approximately 3%, or \$410,000, for the health insurance line-item. Costs are based primarily on actuarial analysis that accounts for usage trends and market costs as well as reserve requirements. Changes in recent years to establish self-funded health and dental plans continue to show lower costs than what would likely have been experienced without the change to the current self-funded structure.
- The budget reflects the Public Employee Retirement System (PERS) rates that are in place for fiscal years 2021/22 and 2022/23. Rates are set for a two-year period so most of the \$3.9 million change from fiscal year 2020/21 to 2021/22 is a result of the new rates. The employee demographic continues to transition to the OPSRP program, which utilizes a lower rate than the Tier I/II program.

Professional and Technical Services

- This category of the fiscal year 2021/22 budget shows little change on a citywide basis as the changes across funds net out to a decrease of approximately \$10,000. Several areas, with offsetting changes, are described below.
- The Designated Purpose Fund shows a decreased appropriation of Community Service Fees from the Enterprise Zone program of \$1,200,000 in Economic Development, as some of the balance on hand has been utilized to support various Economic Development related functions on behalf of the General Fund. Of note, the fiscal year 2021/22 budget proposed usage of \$300,000 of Community Service Fees to support recreation related activities.
- Support for Council Workplan projects – specifically the Diversity, Equity and Inclusion project and the Financial Sustainability project – is reflected in the contracted services budgets for the Office of Governance & Management and for Budget & Finance.
- Police and Fire show increases of approximately \$84,000 and \$38,000 respectively for dispatch services provided through Portland’s Bureau of Emergency Management.
- The Wastewater Fund shows an increase of approximately \$183,000 in Contracted Services for operation of the Wastewater Treatment Plant, while Transportation shows an increase of \$190,000 related to the contract for pavement striping services provided through Multnomah County. The Stormwater Fund includes an increase of \$104,000 as certain natural area maintenance functions have transitioned from capital project funding to the operating budget.
- Budgets for contracted services fluctuate depending on the status of grants and other special funding received. In the Designated Purpose Fund, fiscal year 2021/22 shows reduced appropriations for Urban Design & Planning, Community Livability and the Office of Governance & Management. This is partially offset by increases in Police, Parks and Infrastructure Development.

Property Services

- The Property Services category shows a reduction for fiscal year 2021/22 of \$134,500.
- Utility services overall show an increase of \$40,000 citywide, primarily in Parks, with some increases shown in Water, Fire and Streetlights.
- Rent and lease related expenses, including for copy machines and printers, are shown to decrease by \$13,500, while the line item for cell phone/wireless services is expected to decrease by \$42,000 predominately in the central support expenditure within the Information Technology budget.

Budget Highlights & Comparison

- The completion of special projects in Transportation, and well as other changes in Infrastructure R&M for Stormwater and Urban Renewal, account for approximately \$120,000 of the reduction in this category.

Other Services

- This category shows a decrease of approximately \$330,000 for fiscal year 2021/22.
- Training and travel related costs are budgeted to decrease approximately \$225,000 on a citywide basis. Travel restrictions related to COVID-19, as well as the increased availability of on-line and remote access training opportunities are contributing factors. Dues and memberships also show a reduction of \$36,000, mostly for activities supported in Economic Development.
- Printing costs are anticipated to reduce \$20,000 citywide. The increased availability of on-line materials and the improved remote access has reduced the need to print many larger documents and regularly used materials.
- Promotional activities show a reduction of \$53,000 citywide, mostly in the areas of Communications, Urban Design & Planning and the Office of Governance and Management.

Materials

- The net decrease in this category is approximately \$537,000 for fiscal year 2021/22.
- Supplies related to vehicle and equipment maintenance are shown to decrease in several service areas as more of these activities are no longer being outsourced. The fuel appropriation is shown to increase by \$50,000 for fiscal year 2021/22.
- Personal protective equipment is shown to decrease for Fire as no academy is anticipated during fiscal year 2021/22.
- The cost of the water purchase from the City of Portland is budgeted approximately \$254,000 lower, as fiscal year 2020/21 had included an additional increase that was not passed through from Portland.
- Fiscal year 2021/22 includes several expenditures for computer software upgrades and other Information Technology related expenditures including in IT, Water, Wastewater and Fire.
- The Designated Purpose Fund shows decreased appropriations for Police and Fire, consistent with grant expectations.

City Grants & Contributions

- Changes within this category show a total decrease of approximately \$9,050,000.
- Fiscal year 2021/22 includes a \$10.5 million appropriation related to the City's \$26.7 million share of the Metro Regional Affordable Housing Bond. The budget for fiscal year 2020/21 was revised mid-year to \$19 million based on potential project awards following the City's initial request for project proposals.
- Community Development Block Grants and HOME expenditures included in this category are \$483,000 lower than fiscal year 2020/21, as additional COVID-related allocations were recognized mid-year in fiscal year 2020/21. It should be noted that the additional HOME allocations anticipated through ARPA are not yet included in this category for fiscal year 2021/22, as they are included in the Contingency category pending further Council discussion and decisions.

Budget Highlights & Comparison

- Urban Renewal grants are \$75,000 lower as prior obligations were completed in fiscal year 2020/21.
- Approximately \$27,000 of expenditures associated with the Chamber of Commerce/Visitor's Center contract have also been relocated to this category.

Insurance

- Workers' compensation and liability claims are budgeted based on actuarial analysis. Overall, this category shows an increase of almost \$248,000 for fiscal year 2021/22, primarily related to fees and charges associated with liability coverage.

Internal Payments

- The utility license fees paid by the City's water, wastewater and stormwater utilities are projected to increase by approximately \$234,000 in fiscal year 2021/22 based on projected revenues.
- This category also reflects a reduction of \$68,000 for support related to the Metro Regional Affordable Housing Bond and a reduction of \$116,000 for CDBG support. Paramedic support for some police department training and activities are also included in this category.

Capital Outlay (Non-CIP)

- The budget for capital outlay varies greatly from year to year depending on vehicle and equipment replacements planned, as well as the availability of grant funding that may be used for new vehicle or equipment purchases.
- This category shows an increase overall of approximately \$2,060,000 relative to fiscal year 2020/21, primarily due to scheduled vehicle and equipment replacements in the Equipment Replacement Fund. The largest expense is for the purchase of a new ladder truck for Fire. Many other equipment and vehicle items have been carried over from fiscal year 2020/21 as they are not expected to be received prior to June 30, 2021 due to COVID-related supply chain delays. Budget and accounting rules require the reappropriation of these funds into fiscal year 2021/22 to make the payments for the items when received even if the orders were placed during fiscal year 2020/21.

Operating Budget – Non-Adjusted Comparison – FY 2021/22 vs. FY 2020/21

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

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

- Internal service charges are used to allocate the costs of shared support functions such as human resources, accounting, fleet maintenance, payroll, and information technology services. These costs are reflected twice – once in the fund providing the service such as the Facilities and Fleet Fund, and again when costs are allocated to the fund receiving the service such as the Water or Building Fund. More information on internal service charge allocations can be found in the City's *Internal Service Charge Manual*.

Budget Highlights & Comparison

- Shared costs that are collected through payroll rather than through internal service charges also may be reflected twice. This includes costs for health and dental insurance costs for the City's self-insured plans as well as the costs for workers' compensation. These costs are included when each operating fund pays their share to the insurance funds, and again when the insurance funds pay claims and associated expenses to the outside providers. The budgets for the funds are based on an actuarial analysis of anticipated claims, demographics and reserve requirements. Similarly, the costs of pension bonds are also reflected twice in the total City budget as each operating fund pays their proportionate share to the debt service fund, which then makes the debt service payment.

Non-Operating Budget Comparison – FY 2021/22 vs. FY 2020/21

The non-operating portion of the budget can show wide variations from year to year, depending on the timing of one-time actions such as capital improvement projects, availability of grant funding, issuance and/or repayment of debt, and interactions between the City and the Gresham Redevelopment Commission. Key items of note for fiscal year 2021/22 are described below:

Capital Improvement Projects

- The Transportation Capital Improvement Fund reflects a reduced appropriation consistent with the schedule for several projects including Street Surfacing Improvements, the Local Street Reconstruction Program, NE Cleveland – Stark to Burnside, Hogan – Powell to Burnside and the Division Street Corridor project.
- The Footpaths and Bike Routes Subfund, within the Transportation Capital Improvement Fund, shows a related appropriation for work needed to comply with the Americans with Disabilities Act in conjunction with the Local Street Reconstruction Program. Other pedestrian enhancement work is also included.
- The Stormwater Capital Improvement Fund shows a minor reduction in appropriation relative to fiscal year 2020/21. The capital plan continues to include increased pipe repair and replacement work in coordination with the Local Street Reconstruction Program. A project related to the Johnson Creek Stormwater Outfall is also included, pending funding availability.
- The Water Capital Improvement Fund shows a noticeably increased appropriation for fiscal year 2021/22. Key projects include expanding the City's groundwater well system, improving seismic resiliency of reservoirs, and completing waterline repair and replacement in coordination with the street work.
- The Wastewater Capital Improvement Fund shows an increased appropriation for fiscal year 2021/22 as various projects move from the design phase to the construction phase. Focus continues to be on infrastructure refurbishment and process improvements at the Wastewater Treatment Plant and for continued pipe maintenance and replacement for the collection system.
- The Parks Capital Improvement Fund reflects an increased appropriation related to Gresham's local share of the Metro Parks and Nature Bond. Appropriation to begin additional improvements at the Gradin Sports Park is also included, however, funding is pending as the previously awarded Oregon State Lottery grant was put on hold due to COVID-related impacts to lottery revenues.
- The General Development Fund allows for system development charge credits to be issued for developer funded qualifying infrastructure improvements in Pleasant Valley and Springwater. The total appropriation for this fund shows a noticeable reduction, as the Lower Kelley Creek Trunk wastewater

Budget Highlights & Comparison

project has been completed. Fiscal year 2021/22 also includes appropriation related to wetland, stream and floodplain mitigation needs.

- The Urban Renewal Capital budget provides appropriation for the Catalyst Site/Downtown Rockwood project and improvements to Sandy Boulevard as well as allows for potential work related to the Sunrise Site pending GRDC direction.
- The Enterprise Systems Replacement Fund includes an appropriation to address the remaining work on the ERP replacement project. This multi-year project has replaced the financial, human resources/payroll, land/parcel and permitting systems used throughout the City. Most implementation work has been previously completed. This fund also includes appropriation for an upcoming upgrade to the City's utility billing software.
- More information on capital project budgets can be found in the *Capital Funds* section of this document, or in the City's *5-Year Capital Improvement Program* document.

Interfund Transfers

- This category varies widely from year to year depending on the amount of capital construction, system development charge expenditure, debt issuance or repayment, and other actions that require sending money from one fund to another. Many changes in Interfund Transfers for fiscal year 2021/22 are driven by changes in various capital programs described in the Capital section above. Additional changes in Interfund Transfers are associated with debt actions referenced in the Debt Service paragraph below. For more information regarding interfund transfers, see the *Additional Information* section of this document.

Contingency

- A separate contingency is appropriated in individual funds based on that fund's operating budget. For infrastructure related funds this is typically set at 15% of the operating budget. For other funds the contingency is typically set at or near 5% of the operating budget. The General Fund typically includes a contingency set at 1.5% of the operating budget.
- The City anticipates receiving significant funding through the American Rescue Plan Act (ARPA). At this time, Federal guidance regarding authorized usage is pending, and further Council discussions regarding priorities and plans for usage are also anticipated. As a result, the ARPA funding, including an estimated \$27.2 million direct allocation and an additional \$2.2 million HOME allocation is budgeted in the contingency category.

Debt Service

- The City utilizes debt where appropriate to support capital construction projects. Actions planned for fiscal year 2021/22 include a transition from the continued use of short-term debt through a line of credit to anticipated longer-term financing arrangements, especially for Water capital projects. Appropriations in fiscal year 2021/22 allow for the payoff or transition of the existing line of credit, as well as any issuance fees associated with the potential replacement arrangements. This transition is expected to occur within fiscal year 2021/22, as the existing line of credit reaches its current end date in May 2022. The City's routine debt service payments are also included. More information regarding the City's current debt may be found in the *Additional Information* section of this document.

Budget Highlights & Comparison

Unappropriated

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

Resources and Requirements by Fund

All Funds	2018/19 Actual	2019/20 Actual	2020/21 Revised Budget	2021/22 City Manager Proposed	2021/22 Budget Committee Approved	2021/22 City Council Adopted
Resources						
Taxes	39,422,284	31,243,916	32,447,000	33,129,000	33,129,000	33,129,000
Licenses & Permits	4,094,750	3,668,054	3,483,000	3,149,400	3,149,400	3,149,400
Intergovernmental	42,523,211	38,777,757	86,059,051	91,036,998	91,036,998	91,036,998
Charges for Services	59,087,096	64,708,785	90,011,000	89,910,900	89,910,900	89,910,900
Utility License Fees	12,563,827	13,403,184	17,307,400	19,495,500	19,495,500	19,495,500
Miscellaneous Income	9,266,311	11,358,730	9,323,280	6,878,670	6,878,670	6,878,670
Internal Payments	-	16,367,444	19,088,939	18,485,345	18,485,345	18,485,345
Interfund Transfers	44,033,115	40,221,879	95,506,636	85,538,021	85,538,021	85,538,021
Internal Service Charges	42,950,606	25,972,021	28,333,522	29,764,761	29,764,761	29,764,761
Financing Proceeds	11,913,900	12,599,500	72,289,000	99,733,400	99,733,400	99,733,400
Beginning Balance	210,138,469	220,019,982	210,515,846	248,632,980	248,632,980	248,632,980
Total Resources	475,993,569	478,341,252	664,364,674	725,754,975	725,754,975	725,754,975
Requirements						
Office of Governance & Mgmt	2,356,433	2,339,663	2,669,202	3,357,659	3,357,659	3,357,659
City Attorney's Office	4,394,475	3,735,527	5,714,892	6,323,652	6,323,652	6,323,652
Budget & Finance *	12,220,917	8,304,710	10,056,662	6,599,228	6,599,228	6,599,228
Information Technology	4,946,060	3,809,464	4,273,835	4,651,220	4,651,220	4,651,220
Citywide Services	12,568,053	16,373,532	27,882,883	33,115,493	33,115,493	33,115,493
Police	36,940,878	36,616,711	41,301,311	43,243,361	43,243,361	43,243,361
Fire & Emergency Services	24,924,505	26,047,548	27,969,122	30,615,583	30,615,583	30,615,583
Urban Renewal	1,280,229	1,060,176	1,899,374	1,745,986	1,745,986	1,745,986
Urban Design & Planning	3,465,489	3,725,344	4,255,017	3,802,258	3,802,258	3,802,258
Community Development	6,335,732	6,425,045	30,609,733	21,928,586	21,928,586	21,928,586
Economic Development	663,911	1,567,490	5,454,143	4,113,884	4,113,884	4,113,884
Community Livability	1,944,635	1,946,037	2,525,892	2,325,110	2,325,110	2,325,110
Parks	3,122,013	2,882,355	3,599,257	4,257,228	4,257,228	4,257,228
Environmental Services	42,469,494	44,671,475	52,116,754	54,331,660	54,331,660	54,331,660
<i>Operating Total</i>	<i>157,632,824</i>	<i>159,505,077</i>	<i>220,328,077</i>	<i>220,410,908</i>	<i>220,410,908</i>	<i>220,410,908</i>
Capital Improvement	37,256,014	28,295,403	156,162,400	150,107,200	150,107,200	150,107,200
Debt Service	17,051,634	10,642,444	46,511,900	70,518,000	70,518,000	70,518,000
Interfund Transfers	44,033,115	40,221,879	95,506,636	85,538,021	85,538,021	85,538,021
Contingency	-	-	13,759,126	43,409,106	43,409,106	43,409,106
Unappropriated	220,019,982	239,676,449	132,096,535	155,771,740	155,771,740	155,771,740
<i>Non-Operating Total</i>	<i>318,360,745</i>	<i>318,836,175</i>	<i>444,036,597</i>	<i>505,344,067</i>	<i>505,344,067</i>	<i>505,344,067</i>
Total Requirements	475,993,569	478,341,252	664,364,674	725,754,975	725,754,975	725,754,975

* Previously Finance & Management Services

GENERAL NOTE: The City began using a new Chart of Accounts structure in fiscal year 2019/20. Several funds, departments, and divisions were restructured, and certain revenue and expense items were recategorized. As a result, comparisons with prior years may be difficult. Please refer to the *Budget Message* section of this document for further details regarding account structure changes, and to the *Revenue Information* and *Expenditure Information* sections for additional details regarding year over year budget comparisons.

Fund Status Overview

The financial forecasting that provides the basis for the fund status information contained in this section was completed during the COVID-19 pandemic. Economic impacts have negatively impacted most, probably all, of the funds described below to some degree. Economists and forecasters across the country are continually refining models to estimate short and long-term impacts of the pandemic and recovery. This is a challenging and ever-changing environment in which to try to predict economic conditions. Forecasting and budgeting for fiscal year 2021/22 includes up to date information through March 2021.

GENERAL & POLICE, FIRE AND PARKS FUND

General Fund

Collectively, on-going General Fund revenues typically increase around 3% per year, with some areas performing above trend, and other areas lagging, depending on specific economic conditions, intergovernmental agreements and state shared revenues. Several larger one-time payments received in recent years temporarily bolstered revenue collections and provided for an increased fund balance for a short period of time. In fiscal year 2020/21 the city received \$3.94 million of CARES funding through the City of Portland, a significant portion of which was allocated to reimburse General Fund expenditures. Gresham City Council took several significant revenue actions effective during fiscal year 2020/21 related to utility license fees and transient lodging tax. Additionally, one-time Community Service fee funds are being used to support economic development related functions in fiscal years 2020/21 and 2021/22.

General Fund expenses such as staffing costs, public safety dispatch, technology, vehicles and specialized equipment necessary to respond and provide public safety services continue to increase faster than the associated revenue. In addition, as the City's population grows, the service demand increases as well.

In light of this disparity between revenue growth and the increasing cost of service delivery and impacts of the COVID-19 pandemic, the fiscal year 2020/21 budget relied on existing fund balance and other one-time revenues. Through significant efforts over the past 24 months to contain costs, redesign service delivery methods, and enhance certain revenues, financial policies are once again shown to be met for the fiscal year 2021/22 budget.

Continued work is needed, however, to determine the desired approach to balancing on-going revenues and service level expectations, since the cost of service delivery still outpaces ongoing revenues and maintaining services is requiring additional drawdown of the existing fund balance.

Police, Fire and Parks Subfund

This fund has been collecting revenue since February 2013 for the Police, Fire and Parks fee that was implemented December 2012. Effective January 1, 2021, the Police, Fire and Park fee was increased by \$7.50 per month for an 18-month period. While revenues increase slightly as new housing and other units are added within the City, fee revenue is forecast to grow at a rate well below one percent in the upcoming year outside of the fee increase.

The specific services budgeted within the Police, Fire and Parks Fund have remained consistent since the inception of the fund. With the temporary fee increase, revenues are expected to fully cover the expenditures of the subfund only until June 30, 2022 when the temporary increase is set to expire.

Fund Status Overview

BUSINESS FUNDS

Rental Inspection

Revenues for rental inspections are projected to continue to stagnate as has been seen for the past few years. New multi-family housing is expected to continue to be built. The trend of single-family rental housing dropping out of the rental market appears to be ongoing. Collection of civil penalty and abatement related revenues are expected to show sharp declines in the current and upcoming fiscal years.

Actual results for fiscal years 2018/19 and 2019/20 showed ongoing resources slightly exceeding expenses. During these years positions were held vacate, reducing operating costs below budgeted authorization. Budgets for fiscal years 2020/21 and the adopted 2021/22, however, reflect service level expenses that exceed annual resources. It seems likely that service levels will remain reduced to keep costs within the available resources. If operational costs are ramped up to the authorized budget an increase in resources would be required to maintain this level of service. Alternatively, a reduction of service delivery would be necessary within the near future since this will not be sustainable for the long term. A change to the inspection fees is not anticipated in this adopted budget.

Urban Design and Planning

Service revenues for Urban Design and Planning have fallen off over the last several years. While development related activity continues to occur, the number and scope of projects moving through the planning process is less that has been experienced since the last recession.

The budget for fiscal year 2021/22 includes reduced staffing, however, services even at this level may not be sustainable into the future unless development activity increases again. Changes in economic conditions and/or the type and timing of development activity can have a significant impact on this fund. In addition, the Urban Design and Planning Fund receives a large percentage of its operating resources from the General Fund. The amount provided by the General Fund is shown to increase slightly in fiscal year 2021/22.

In fiscal year 2016/17 the Transportation Planning function was moved to this fund from the Transportation Fund, funded by a combination of grants, General Fund support, and Urban Design and Planning revenues. Effective January 1, 2021, a Transportation Network Company surcharge was implemented. This revenue will be used to support transportation planning efforts.

Building

The Building program is designed to be self-supporting with development related fees and charges. Revenues are projected to continue to decrease for fiscal year 2020/21. Workload demands in the development arena are anticipated to strong, however, activity related to the Schools bonds is wrapping up. Intergovernmental agreements with Fairview, Troutdale, and Wood Village to provide building services continue to be included. Increased staffing levels, authorized beginning in fiscal year 2017/18, are planned to be used only as needed meet the anticipated workload.

The forecast assumes a decreased level of development activity. The budget includes funding to address any specialized or peak work load demands that may occur. Services at this level are sustainable over a three to five-year horizon but will require monitoring to ensure expense levels remain within resources on

Fund Status Overview

an ongoing sustainable level. Changes in economic conditions and/or the type and timing of development activity can have a significant impact on this fund.

Urban Renewal

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

The development market in Gresham's urban renewal area has shown a mixed growth pattern in recent years. Following the great recession economic growth reflected by assessed value advances in the area were sluggish, as was the case elsewhere in Oregon. This trend switched after the mid-point of last decade and assessed value growth in the UR area turned up as was the case for the general trend of the Metro Area. Assessed value trending presently, and into the future is expected to be restrained.

Assessed value of the area is only expected to grow approximately 4.0% in fiscal year 2021/22. A restrained growth pattern is expected to persist into the near future, and may be the normal pattern of growth for the remaining life of the area.

Sharing the region's economic growth, the urban renewal area has collected significant new resources over the last six years. The capital program reflects these additional resources. The adopted 5-year capital program likely puts forward close to the full utilization of available resources for the remaining life of the area.

The adopted budget for the grant program reflected in the fiscal year 2021/22 budget is expected to be the full amount of funding available through the life of the Urban Renewal Area. Prioritization of projects and programs will need to be monitored in the future, especially as less time remains for the urban renewal area's revenues to be positively impacted by revenue enhancement grants.

The fiscal year 2021/22 financial forecast includes the \$2 million reimbursement of lottery bond revenue from the State of Oregon. The full reimbursement was received in May 2020.

INFRASTRUCTURE FUNDS

Transportation

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

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

In normal circumstances, and with no outside influence, transportation related tax and fee resources tend to increase sluggishly or stagnate over time as increases in population and economic growth are

Fund Status Overview

counterbalanced by a general reduction in multiple vehicle ownership, changing driving habits and gains in fuel efficiency. State wide changes in economic conditions generally have an immediate and noticeable effect on Transportation resources.

In the spring of 2017, the state legislature raised state gas taxes and vehicle title and registration fees to increase transportation funding throughout the state. Their previous action of this kind was in 2009. The increased funding phases in over a period of years, incrementally, between 2018 and 2024. These increases are currently programed to support future operational and capital expenses.

Significant behavioral changes have occurred as a result of the COVID-19 pandemic. Business closures, stay-at-home orders, and the increased prevalence of remote work have all contributed to reductions in gas taxes and other transportation related revenues. The duration of these changed behaviors remains to be seen.

Another increase in state funding to cities and counties is still not expected to happen until sometime after 2024, the year the 2017 legislative action will be fully phased in. Operational services at the level anticipated in the budget and 5-year CIP are currently expected to be sustainable beyond the mid-point of this decade. However, it will be necessary to draw down on monies currently in reserves to do this. The trending of future revenues will need to be closely monitored and expenditures adjusted accordingly in order to not prematurely exhaust existing savings. Projected inflationary and increasing population pressures are likely to cause predicted expenses to overtake expected resources and available reserves sometime in the latter years of this decade. This pattern is not new to the City of Gresham. In the past, legislative action to increase state, city and county resources has been enacted by the State in time to prevent the City's resources being drawn down too far. Whether timely and substantive State action will occur again in the future is undetermined at this time. Consequently, an increase in new services or projects above what is currently proposed would undoubtedly cause operational financial issues before additional resources to support them would be made available.

The Local Street Reconstruction Program is well underway. The Local Street Reconstruction Program has thus far been funded by a mix of cash and short-term debt. This practice allowed the full reconstruction program to hit the ground running rather than waiting until the new resources become available. Construction activities completed to date have been highly successful and well within forecasted amounts.

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

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

It is projected that the short-term debt mentioned above will be rolled into an alternate five-year financing mechanism and repaid with the above-mentioned approved transportation resources. This debt issue is budgeted in fiscal year 2021/22.

Fund Status Overview

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

The fiscal year 2021/22 budget no longer assumes the use of financing to fund growth related capital improvements for transportation. Given the pressures on gas taxes, the ability to securely guarantee repayment if adequate SDC revenues are not collected is no longer feasible. As a result, expansion types of construction will need to be carefully scheduled based on when resources, primarily SDCs, have been collected.

The majority of Transportation's identified capacity-increasing public improvement construction projects are chiefly located in the Pleasant Valley and Springwater areas of the City. Details of these projects can be found in the General Development section of the *Five-Year Capital Improvement Program*. Proposed projects outside the current city limits enable development within the plan areas. Most of these public improvements are expected to be developer-built, for which the developers are reimbursed with SDC credits. Due to developers paying by SDC credits, rather than money, Pleasant Valley and Springwater SDC cash resources are relatively low. Therefore, funds are unavailable to support additional projects or growth-related debt. The ability to provide additional support for growth related activities in these areas will continue to be quite limited.

Streetlight

The replacement of streetlight fixtures, which was completed in early summer 2016 has provided long-term sustainability to the financial condition of the Streetlight program. Previously, the program was under pressure due to rising costs. The project stabilized the program's financial status through significant savings in electricity costs. The positive results of this project continue to show every year in the fund's financial status.

Revenues are expected to be sufficient to fund operating expenses in fiscal year 2021/22 and into the future.

Infrastructure Development

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

Development related activity and the related service revenues for this fund are expected to remain fairly volatile continuing the trend from the events of 2020. Overall, the regional economy is in a state of flux, and it should be expected this will result in declining resources sometime in the future.

As development activity levels have fluctuated over the years, workloads necessitate the need to adjust staffing levels accordingly. Development activity generates resources to support these services; therefore,

Fund Status Overview

staffing levels reflect current demand for service. The present level of development activity will be closely monitored to ensure inspection services and staffing is appropriate for the level of construction activity in Gresham.

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

Water

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

The primary resource of the Water related funds are utility rates paid by water customers. Current customer service levels for the water utility are sustainable into the future. During fiscal year 2021/22 cost of services are expected to increase in line with the utility rate structure adopted and in place. In fiscal year 2021/22 the water fund will be in the final year of an adopted five-year rate package. The package consists of a series of moderate annual rate increases. A new multi-year rate package will be needed to support ongoing utility service delivery into the future.

Resources are expected to continue the pattern developed since the recovery from the great recession. Structural factors such as the trend of declining water use on per-capita basis, deliberate consumer conservation, and a moderate economic climate are expected to limit revenue growth. Resolution of past due accounts, which have grown in number and amount due to the pandemic, is also needed to ensure revenues remain adequate to meet service level needs and any existing and future debt covenants without requiring additional rate increases. Economic activity typically has a marginal effect on water resources; the escalation of operating revenue should be expected to be close to the percentage of the rate increase adopted for the year.

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

The adopted operating expenditures for fiscal year 2021/22 demonstrate a slight increase from fiscal year 2020/21. This increase reflects a combination of normal population and inflationary pressures, with no significant change of service levels.

Details concerning Water capital plans can be found in the *Five-Year Capital Improvement Program*. The Water capital program consists of a standard mix of maintenance and capacity increasing projects. The program is likewise traditionally funded by a mix of cash, primarily from repair and replacement reserves, and bonded debt. Capital costs related to the repair and replacement of the existing infrastructure system are paid with cash. The use of short-term debt will continue to fund a number of growth and operating

Fund Status Overview

capital projects into the next decade. This line of credit will be periodically rolled into standard utility long-term bonds. A long-term issuance is proposed during fiscal year 2021/22.

Significant efforts in the Water Fund are focused on projects related to the groundwater system. Activities in support of the Local Street Reconstruction Coordination project are also included to provide for the repair and replacement of water infrastructure as needed prior to street resurfacing. Additional projects related to the seismic resiliency of water infrastructure are also included.

A limited number of growth-related system capacity increasing projects are planned. These projects support the continued development of our own water sources and, also are intended to open the door so private development can occur. Capacity increasing public improvement construction occurs chiefly in the Pleasant Valley and Springwater areas of the City.

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

Stormwater

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

The primary resource of the Stormwater related funds are utility rates paid by customers. Current customer service levels for the utility are sustainable. During fiscal year 2021/22 cost of services are expected to be in line with the utility rate structure adopted and in place. In fiscal year 2021/22 Stormwater services will be in the final year of an adopted five-year rate package. The package consists of a series of moderate annual rate increases. A new multi-year rate package will be needed to support ongoing utility service delivery into the future.

Stormwater Rate resources follow a pattern of greater escalation with the development of green fields, rather than redevelopment of existing properties, as fees are based on an increased amount of impervious surface area causing runoff. Overall, however, meaningful increases in operating resources in any given year come effectively from adopted rate increases, not system growth. Resolution of past due accounts, which have grown in number and amount due to the pandemic, is also needed to ensure revenues remain adequate to meet service level needs and any existing debt covenants without requiring additional rate increases.

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

Fund Status Overview

The adopted operating expenditures show a moderate increase from fiscal year 2020/21. This increase reflects a combination of normal population and inflationary pressures, with no significant change of service levels.

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

Until the current fiscal year, system development charge revenues continued to show the effects of Gresham's robust development of previously undeveloped, or underdeveloped properties. These resources have significantly moderated. Due to the current economic uncertainties, whether this reflects a momentary pause, or a change in the regional economy is unclear. Demand for new Stormwater infrastructure is expected to be correspondently less.

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

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

A number of routine maintenance and replacement capital improvements are proposed in fiscal year 2021/22. Coordination with Transportation's Local Street Reconstruction project continues and allows for the repair and replacement of Stormwater infrastructure prior to street resurfacing.

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

Wastewater

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

Fund Status Overview

The primary resource of the Wastewater related funds are utility rates paid by customers. Current customer service levels for the utility are sustainable. During fiscal year 2021/22 cost of services are expected to be in line with the utility rate structure adopted and in place. In fiscal year 2021/22 Wastewater services will be in the final year of an adopted five-year rate package. The package consists of a series of moderate annual rate increases. A new multi-year rate package will be needed to support ongoing utility service delivery into the future.

Ongoing resources are expected to continue the pattern of limited escalation since the recovery from the great recession. Increases in ongoing operating resources in any given year come effectively from adopted rate increases, not system growth. Wastewater revenues are more apt to vary than Gresham's other utilities, since wastewater has a closer tie to changes in the economy that impact commercial and industrial customers. Declining resources from select business sectors show the effects of the pandemic for fiscal year 2020/21, but to what extent this will result in a permanent decline of resources is unclear at this point in time. Resolution of past due accounts, which have grown in number and amount due to the pandemic, is also needed to ensure revenues remain adequate to meet service level needs and any existing debt covenants without requiring additional rate increases.

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

The adopted operating expenditures show an anticipated increase from fiscal year 2020/21. This increase reflects a combination of normal population and inflationary pressures, with no significant change of service levels.

Details concerning Wastewater capital plans can be found in the *Five-Year Capital Improvement Program*. Capital expenses related to maintenance and replacement of aging infrastructure are again the primary construction projects for fiscal year 2021/22. The cost of maintaining and replacing aging plant, equipment, and the collection system is beginning to stress ongoing resources. At the present capital funding is adequate, however, the utility is drawing down reserves to support the current activity level. As a result, it is likely that additional resources will be necessary within the upcoming decade to manage future maintenance needs. The program is predominately funded by cash, primarily from operating revenues and repair and replacement reserves funded by rates.

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

Fund Status Overview

SUPPORT FUNDS

The budget for Support Funds for fiscal year 2021/22 reflects the continuing trend of focused strategies for business process improvements including the strategic implementation of technology resources to contain costs and enhance service delivery. Many support funds reflect staffing reductions in fiscal year 2020/21 due to funding constraints in the General Fund. In many cases, however, these staffing levels are not consistent with the service level needs of the organization. Further details regarding internal service funds can be found in the *Internal Services Charge Manual*.

SPECIAL REVENUE AND NON-OPERATING FUNDS

Solid Waste & Sustainability

The Solid Waste & Sustainability fund is supported through Solid Waste Hauler charges, Metro grants and support from other operating departments to manage the solid waste collection system and provide education and assistance to Gresham residents and business regarding waste reduction and resource conservation among other topics. Revenues are expected to be sufficient to fund operating expenses in fiscal year 2021/22 and into the future.

System Development Charges

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

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

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

Designated Purpose

The designated purpose fund is a mixture of restricted revenues, donations and grant funds. Many departments across the city have allocations in this fund that are for very specific purposes. While there are a multitude of programs/grants in the fund, there are three very large items for fiscal year 2021/22.

- *Metro Housing Bond* – The city is partnering with Metro to implement and meet the goals of the Metro Housing Bond. This city is acting as a passthrough agent for eligible projects., The amount budgeted for fiscal year 2021/22 represents the anticipated share of funding that will be remaining

Fund Status Overview

for projects. This is less than the fiscal year 2020/21 revised budget since several projects were funded during that fiscal year.

- *Enterprise Zone Community Service Fee Projects* – These projects are approved by Gresham City Council and are funded through the community service fees generated from Enterprise Zone eligible projects. These are one-time resources, and the fiscal year 2021/22 budget reflects anticipated available funds after accounting for the proposed General Fund support for fiscal year 2021/22. These funds are being closely monitored for impacts COVID-19 might have on the construction of Enterprise Zone projects.
- *ARPA* – As part of the American Rescue Plan Act funding, the City of Gresham is anticipating receiving a sizable direct allocation of federal funding of approximately \$27.2 million. These funds are being recognized as required by Oregon Local Budget Law, and have been placed in the Designated Purpose Fund contingency pending further Federal guidance regarding authorized and allowable usage and further discussion regarding priorities for usage by City Council.

Grants

For the long-term, it is assumed that grants will become more limited based on expected funding constraints at the State and Federal levels. In particular, Transportation grants are likely to decline over previous levels with the ongoing Federal and State funding issues. The exception to this is grants that will be available as part of the ARPA funding; the city is currently investigating these opportunities. In addition, discussions at the Federal level regarding potential infrastructure funding are being closely monitored.

While the CDBG program received a special allocation of funding in fiscal year 2020/21 related to COVID-19, and a special allocation of HOME resources is expected from the ARPA funding, CDBG and HOME program resources will still require close monitoring as these resources depend on Federal budget actions. Appropriation of HOME funds from ARPA has been placed in the CDBG/HOME Fund contingency pending consideration of funding usage by City Council.

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

Debt

The budget for fiscal year 2021/22 reflects a transition from the continued use of short-term debt through a line of credit to anticipated longer-term financing arrangements, especially for Water capital projects. The short-term financing has primarily been used for Transportation and Water capital projects in recent years. Appropriations in fiscal year 2021/22 allow for the payoff or transition of the existing line of credit, as well as any issuance fees associated with the potential replacement arrangements. This transition is expected to occur within fiscal year 2021/22, as the existing line of credit reaches its current end date in May 2022.

CAPITAL FUNDS

The fiscal year 2021/22 budget for capital funds reflects the continuation of projects that were started, but not completed, in fiscal year 2020/21, as well as several proposed new projects.

Fund Status Overview

Many Capital Improvement projects in fiscal year 2021/22 and into the future are focused on repair, replacement, and maintenance of existing facilities and compliance with regulatory requirements to help ensure reliable and efficient services can be provided now and into the future.

The fiscal year 2021/22 capital budgets for the three utility program areas continue to reflect appropriations related to the Local Street Reconstruction Program. The appropriations provide for the coordination of this Transportation initiative to repair and replace underground pipes and infrastructure before street reconstruction.

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

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

Sizable appropriations are budgeted for the General Development Fund for fiscal year 2021/22. This action allows system development charge credits to be issued as private developers construct qualifying public infrastructure needed to serve the current City, Pleasant Valley and Springwater districts. City-initiated capital projects in the Pleasant Valley and Springwater areas are generally minor and focused as City resources are not available to fund projects with either cash or debt.

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

The usage of both short-term and longer-term debt is assumed within the budget in select capital funds. In addition to being the primary funding for the City's groundwater system development, the use of debt allows needed operating projects to begin, and particular growth and capacity related projects to not be delayed by the uncertain cash flows from volatile development related revenues.

Council Work Plan

The annual City of Gresham Council Work Plan establishes the key priorities of Gresham’s Mayor and Council. The 2021 Council Work Plan was adopted March 16, 2021, identifying the six priorities as replicated on the next few pages, represent the City’s top focus areas for 2021. The complete 2021 Council Work Plan and related information can be found at GreshamOregon.gov/Council-Work-Plan.

COVID-19 Response and Recovery

The COVID-19 pandemic has transformed life for Gresham’s residents, affecting the community’s health, employment, schooling, and businesses. During this unprecedented time, the City of Gresham aims to be of service by providing or connecting residents to necessary resources. In 2021, as needs shift from pandemic response to recovery, the City will promote equitable outcomes for Gresham’s residents in housing stability, financial security, and health.

The City’s state of emergency declaration – in place since March 2020 – ensures access to regional, state, and federal resources. The Emergency Operations Center coordinates resources and establishes City policies on facility access, personnel, and remote work. The City has a number of innovative programs to help the community cope with the impacts of COVID-19, including:

- The utility assistance program, which helps customers struggling to pay utility or garbage bills. Council recently directed \$580,000 for utility assistance from the City’s allocation of federal Community Development Block Grant (CDBG) CARES Act funds.
- The food delivery fee cap, which temporarily caps fees restaurants are charged by third-party food delivery apps to help struggling Gresham restaurants.
- Residential renter protections, which ban landlords from evicting renters for any reason connected to the emergency or via “no-cause” evictions.
- Commercial tenant protections, which bar commercial property owners from terminating commercial leases for any purpose connected to the declared state of emergency.
- Small business support including emergency grants and technical assistance.

Diversity, Equity, and Inclusion

The City of Gresham strives to attract and retain a diverse workforce, deliver services to all residents in an equitable and accessible fashion, and engage with the community in an inclusive and authentic manner. In December 2020, Dr. James Mason and the Organizational Cultural Competence Assessment and Training (OCCAT) team began a diversity, equity, and inclusion (DEI) consulting project to help the City lay a foundation for the creation of a sustainable, actionable, long-term DEI program. Phase I of the work will continue through June 2021 and will include Council policy direction and alignment around terms, concepts, and priorities; interviews of key stakeholders to inform an organization assessment; and a proposed work plan for Phase II, which will include the next steps of comprehensive program design and implementation.

Parks and Recreation

A robust parks system with recreational opportunities for all is a key community priority. In 2020, significant community feedback was solicited as part of an undeveloped parks concept planning study and a Council Listening Session. The community asked that Gresham’s parks be available to underserved communities, provide wildlife habitat protection, receive sufficient maintenance, include accessible trails, and meet a variety of uses. In 2021, the Council will form a Parks Community Advisory Group to explore revenue options that can enable the City to expand and improve its park system. Several parks-related initiatives may include a parks funding feasibility study, master plan update, Metro

Council Work Plan

Local Share projection identification and prioritization, and pursuit of external grant funding opportunities.

Public Safety

Gresham's Fire and Police Departments maintain the health and safety of the Gresham community. Guided by a Council-led public engagement process, in 2021, the Police Department will work to build trust with Gresham's communities of color and ensure community safety for all residents through modern policing strategies. The Fire and Emergency Services department will continue its multi-year process to study the condition and location of the City's fire stations. Furthermore, the regional SAFER (Sustainable Affordable Funding for Emergency Services) Council will perform a needs assessment to determine appropriate emergency response level in the East County service area. Ultimately, the SAFER Council will offer sustainable funding proposals for consideration by each of the regional participating local governments.

Financial Sustainability

In 2021, economic concerns related to the coronavirus are compounded with the City's usual revenue limitation: a property tax system that caps revenues at an arbitrary and inequitable permanent rate. Year after year, a smaller portion of Gresham's operations are funded by property taxes. In 1990, while property tax revenue entirely funded Gresham's public safety departments, today, not even half of those costs are covered. Due to these and other constraints, in recent years, the City has struggled to produce budgets that provide adequate reserves and maintain service levels. A temporary increase in the Police, Fire and Parks fee in 2020 prevented millions of dollars in reductions in fiscal years 20/21 and 21/22, but the fee increase sunsets in June of 2022. Long-term financial stability continues to be a critical need for the City. In 2021, the City, with meaningful participation from the community, will hold strategic conversations and determine options – likely including revenue generation – to establish long-term financial stability.

Housing and Houselessness

Housing affordability and houselessness are critical issues in Gresham and across the region, particularly as the COVID-19 pandemic threatens employment, impacts housing prices, and reshapes the economy.

This project continues to explore projects, funding and partnership opportunities to increase the development of housing, housing stability, and citywide housing services. Gresham will continue implementation of the regional affordable housing program, including two investments currently under construction, and policy development for future investment of remaining funds. The City is enforcing rental protections during the State of Emergency due to COVID-19, including banning residential landlords from evicting renters during the state of emergency for any reason connected to the emergency, or for no reason at all via "no-cause" evictions. The City is also creating policy supporting new housing construction, including the Middle Housing Project, which updates the development code to allow more types of housing in areas zoned for single dwellings. Furthermore, the City continues to identify and implement code changes to make Development Code easier to understand.

Everyone deserves a secure and reliable place to call home. To address houselessness, the City will continue to explore new strategies, funding, and partnerships. With support from the Joint Office of Homeless Services, Gresham's Homeless Services team connects numerous individuals with shelter or housing every year.

Council Work Plan

City Operations Highlights

In addition to the City Council's annual Work Plan priorities, the City of will continue to focus on its daily work to provide services to the residents of Oregon's fourth largest city. Highlighted here is a snapshot of just a few key operational projects staff are working on this year.

Rockwood Rising

Rockwood Rising is a multiyear project focused on redeveloping a property at 18611 SE Stark St. that the Gresham Redevelopment Commission (GRDC) purchased for redevelopment in 2005. Renamed recently as the "Downtown Rockwood" project, it began construction in 2019 and will create economic opportunities for families in the community. The Business Center – a Class A office building with a focus on community-minded tenants with services including business training and development, affordable healthcare and dental, affordable daycare and preschool, and unemployment services – is currently open and operating. Phase 2 launched in September 2020 with the groundbreaking of the Market Hall – an open-air market that will bring fresh, local, authentic dining and shopping options to Rockwood. Completion of Market Hall and community plaza is anticipated in the fall of 2021. In addition to completing Phase 3 of Downtown Rockwood, the GRDC will explore the future of the Rockwood-West Gresham Urban Renewal plan in conjunction with the City's Financial Sustainability efforts.

Transportation

Gresham's Transportation Division designs, operates and maintains a system of more than 898 lane miles of streets, including sidewalks, bike lanes, streetlights, traffic signals, road signs and bike and pedestrian paths. Through the Hitting the Streets project, the City is reconstructing all failed streets in Gresham, the largest street reconstruction project in our community's history. The Transportation Planning team develops and implements the City's Transportation System Plan (TSP) and guides transportation policy development.

Climate Action

Climate change impacts Gresham's residents, economy and the natural environment. To mitigate the most severe effects of climate change, dramatic changes are needed internationally, regionally and locally. Over the years, the City has taken actions to inventory and substantially reduce greenhouse gas (GHG) emissions from its operations. To further combat climate change, the City will now look more broadly at community-wide sources of GHG emissions. Council will be asked to provide guidance on a Climate Action Plan that will empower the City and community to work together to reduce emissions and prepare for climate change. The six core focus areas of the proposed Climate Action Plan are buildings and energy, urban form and transportation, consumption and solid waste, community engagement and education, urban forest and natural systems, and climate change preparation.

Future Water Supply

On Oct. 6, 2020, Council made a unanimous decision to move off City of Portland-supplied water by 2026 and further develop Gresham's own groundwater system in partnership with Rockwood Water People's Utility District. Council approved a \$65 million Groundwater Development Master Plan that will help Gresham achieve water independence and lower long-term water rates. Design, construction and outreach will be ongoing over the next several years. In January of 2021, Gresham was selected as one of only 55 jurisdictions nationally to be invited to apply for a federal WIFIA loan to finance up to half of the project with highly favorable terms including deferred payback. In the fall of 2021, Council will be asked to adjust water utility rates to ensure adequate debt coverage to make this loan and other financing tools available to fund the project and other water utility needs.

Budget Development Process

Budget Process

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

Process Design – July/August

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

Fund Evaluation and Financial Forecasting – September/October/November

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

Develop Budget Proposals – December/January/February

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

Balance Funds and Finalize Proposed Budget – March/April

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

Proposed Budget – April/May

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

Budget and Five-Year CIP Adoption – June

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

Budget Implementation – July

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

Budget Structure Overview

Fund Structure

The City's budget for fiscal year 2021/22 is organized into a total of 37 separate funds. A fund is a means to separately track and account for financial information and to demonstrate that revenues and expenditures are balanced. Each fund records the receipt of specific revenues and tracks related expenditures. The use of separate funds allows for greater management, tracking and oversight of specific funding sources related to programs, projects, and activities. This allows for timely access to information needed for decision-making and helps ensure accountability and appropriate use of specific revenues.

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

The categories included are:

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

Department Structure

City operations are organized into separate departments. A department is an organizational unit that is responsible for a major operational function. There are 14 departments reflected in the City's budget. The Office of Governance and Management is displayed as three separate departmental units to provide clarity in functions.

The departments included in the budget are:

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

Summary Fund Information

Each fund must be balanced. That is, total requirements must match total resources. Information is displayed in a consistent manner for each fund. Information that is shown for four years consists of audited data from the two most recently completed fiscal years (labeled Actual), the revised budget for the current fiscal year, and the proposed budget for the upcoming fiscal year. Information that is shown for two years consists of the revised budget for the current fiscal year, and the proposed budget for the upcoming fiscal year. The approved budget and the adopted budget columns will be completed as action is taken.

Budget Structure Overview

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

Standardized Budget Reports

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

Budget Report Format

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

General Fund	Actual	Actual	Revised Budget	City Manager Proposed	Budget Committee Approved	City Council Adopted
Resources	Actual: Audited data from prior fiscal year		Revised Budget: Includes budget adjustments through supplemental budgets or council resolution			
Taxes						
Licenses & Permits						
Intergovernmental	11,197,658	17,409,592	17,160,000	16,830,000	-	-
Charges for Services	430,599	4,604,117	4,394,000	8,036,000	-	-
Utility License Fees	10,641,084	11,180,201	14,653,000	16,731,000	-	-
Miscellaneous Income	719,025	843,453	648,000	397,000	-	-
Internal Payments	-	3,742	-	-	-	-
Interfund Transfers	127,256	75,000	1,319,000	1,775,000	-	-
Internal Service Charges	518,052	411,385	838,257	717,964	-	-
Beginning Balance	20,014,665	17,250,565	10,612,000	12,021,450	-	-
Total Resources	83,500,418	83,534,214	82,560,257	90,060,414	-	-
Requirements	Requirements: Includes salaries, supplies, and support charges					
Police			9,477,202	41,839,764	-	-
Fire & Emergency Services				29,647,297	-	-
Community Development				1,064,065	-	-
Economic Development				725,884	-	-
Parks				4,031,228	-	-
<i>Operating Total</i>	<i>38,720,015</i>	<i>84,895,383</i>	<i>72,003,159</i>	<i>77,308,238</i>	<i>-</i>	<i>-</i>
Interfund Transfers				000	-	-
Contingency				000	-	-
Unappropriated	17,250,565	13,947,710	2,810,898	6,012,176	-	-
<i>Non-Operating Total</i>					<i>-</i>	<i>-</i>
Total Requirements	83,500,418	83,534,214	82,560,257	90,060,414	-	-

Actual Resources and Requirements

Budgeted Estimates

Budget Structure Changes

Chart of Accounts Restructuring

In 2016, Gresham began the process of replacing the City’s Enterprise Resource Planning System (ERP). The previous software was more than 20 years old and was being phased out by the software company. The first phase of the replacement project, which covered budget and financial modules, went live July 1, 2019. As part of the replacement, staff took the opportunity to look at every element of our enterprise resource planning system to ensure it was implemented to be efficient and effective. This included reviewing the Chart of Accounts.

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

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

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

Reports contained in this document are presented as a hybrid of the two chart of accounts structures. For each year of data, the data is presented in the structure that existed for that year. The new structure starts with 2019/20 data.

2018/19 Actual	2019/20 Actual	2020/21 Budget	2021/22 Proposed, Approved & Adopted Budget
Old Structure	New Structure	New Structure	New Structure

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

Fund Structure

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

- Merging Funds – Funds were combined for appropriation purposes in the new Chart of Accounts. The new ERP offers sub-fund functionality which allows for budgeting and reporting on a combined level, while still maintaining a lower level of detail that can be used when needed. For these funds, the merged fund will appear larger in fiscal years 2019/20, 2020/21, and 2021/22 since the history for fiscal

Budget Structure Changes

year 2018/19 for the closing fund(s) will be shown separately in the original fund. The closing fund will only show data for fiscal year 2018/19 and potentially 2019/20. If the fund being closed has a fiscal year 2019/20 beginning balance, it was recognized in the closing fund and transferred to the combined fund. In order to ensure adequate transfer authority, the beginning balance was likely somewhat overstated to ensure that the fund could be closed without additional budget adjustments. Funds that have been merged include the following:

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

Department Structure

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

- Equipment Replacement Fund – all functions moved from Budget & Finance to Citywide Services beginning with fiscal year 2019/20.
- Administrative Services Fund
 - Two divisions (Mapping & GIS and Information & Innovation) moved from Information Technology to Citywide Services. This makes these two departments appear to have significant changes between fiscal years 2018/19 and 2019/20.
 - One division (General Support) moved from Budget & Finance to Citywide Services. This makes these two departments appear to have significant changes between fiscal years 2018/19 and 2019/20.
 - Changes made outside of the chart of accounts restructuring process are detailed in the *Organization Changes* section of this chapter.

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

Budget Structure Changes

Division Structure

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

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

Line Item Structure

Much of the Chart of Accounts restructuring took place at the lowest level of detail, line items. This level of detail is not required by Oregon Budget Law. While this information is important to the budget process, due to the number of changes at this level it is not practical to provide the four-year presentation of information. Instead, this information is presented in the Department Requirements reports and is in a two-year layout, 2020/21 Revised Budget and 2021/22 Proposed Budget, in the new chart of accounts structure. This presentation allows for a consistent comparison between the two budgets. To supplement the two-year layout of this report, a report included called Department Requirements by Type. This supplemental report is presented in a four-year layout and presents requirements information that is one level up from the line item level.

- Expenditure line-item restructuring is apparent on many of the Requirements reports. These differences are noted on the individual pages.
- Revenue line-item restructuring only appears on the Resources and Requirements by Fund reports. These differences are noted on the individual pages.

Budget Structure Crosswalk

Fund/Department Crosswalk

The Budget document displays information both by fund and by department. Due to the chart of accounts restructuring in fiscal year 2019/20, the following crosswalk is being provided to allow for year-over-year comparisons. The following list shows the funds by category and displays which departments operate in each fund.

The left side of the tables displays the fund and department structure for fiscal year 2018/19. The right side of the tables displays the fund and department structure for fiscal years 2019/20, 2020/21 and 2021/22.

General Fund and Police, Fire and Parks Fund

FY 2018/19	FY 2019/20, 2020/21 and 2021/22
<p>General</p> <ul style="list-style-type: none"> • Police • Fire and Emergency Services • Community Development • Economic Development • Parks <p>Police, Fire and Parks</p> <ul style="list-style-type: none"> • Police • Fire and Emergency Services • Parks 	<p>General *</p> <ul style="list-style-type: none"> • Police • Fire and Emergency Services • Community Development • Economic Development • Parks

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

Business Funds

FY 2018/19	FY 2019/20, 2020/21 and 2021/22
<p>Rental Inspection</p> <ul style="list-style-type: none"> • Community Development <p>Urban Design and Planning</p> <ul style="list-style-type: none"> • Urban Design and Planning <p>Building</p> <ul style="list-style-type: none"> • Community Development <p>Urban Renewal Support</p> <ul style="list-style-type: none"> • Urban Renewal 	<p>No Changes - Business Funds</p>

Budget Structure Crosswalk

Infrastructure Funds

FY 2018/19	FY 2019/20, 2020/21 and 2021/22
Transportation <ul style="list-style-type: none"> • Environmental Services 	No Changes - Infrastructure Funds
Streetlight <ul style="list-style-type: none"> • Environmental Services 	
Infrastructure Development <ul style="list-style-type: none"> • Environmental Services 	
Water <ul style="list-style-type: none"> • Environmental Services 	
Stormwater <ul style="list-style-type: none"> • Environmental Services 	
Wastewater <ul style="list-style-type: none"> • Environmental Services 	

Central Support Funds

FY 2018/19	FY 2019/20, 2020/21 and 2021/22
Facilities and Fleet Management <ul style="list-style-type: none"> • Budget & Finance (Previously Finance & Management Services) • Fire and Emergency Services 	No Changes - Facilities and Fleet Management
Workers' Compensation <ul style="list-style-type: none"> • City Attorney's Office 	Workers' Compensation and Liability Mgmt * <ul style="list-style-type: none"> • City Attorney's Office
Liability Management <ul style="list-style-type: none"> • City Attorney's Office 	
Health Insurance Benefits <ul style="list-style-type: none"> • Citywide Services 	COG Health and Dental Plans ** <ul style="list-style-type: none"> • Citywide Services
Dental Insurance Benefits <ul style="list-style-type: none"> • Citywide Services 	
Equipment Replacement <ul style="list-style-type: none"> • Budget & Finance (Previously Finance & Management Services) 	Equipment Replacement <ul style="list-style-type: none"> • Citywide Services

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

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

Budget Structure Crosswalk

Central Support Funds (Continued)

FY 2018/19	FY 2019/20, 2020/21 and 2021/22
Legal Services <ul style="list-style-type: none"> • City Attorney's Office 	No Changes - Legal Services
Administrative Services <ul style="list-style-type: none"> • Office of Governance and Management • Budget & Finance • Citywide Services • Community Livability 	Administrative Services <ul style="list-style-type: none"> • Office of Governance and Management • Budget & Finance • Information Technology • Citywide Services • Community Livability
Information Technology <ul style="list-style-type: none"> • Information Technology 	
Utility Financial Services <ul style="list-style-type: none"> • Budget & Finance 	

Special Revenue and Non-Operating Funds

FY 2018/19	FY 2019/20, 2020/21 and 2021/22
System Development Charges <ul style="list-style-type: none"> • Non-operating 	No Changes - System Development Charges
Grants <ul style="list-style-type: none"> • Non-operating 	Closed Grants Fund
Dedicated Revenue <ul style="list-style-type: none"> • Community Services • Environmental Services 	CDBG/HOME <ul style="list-style-type: none"> • Community Services
	Solid Waste and Sustainability <ul style="list-style-type: none"> • Environmental Services
Designated Purpose <ul style="list-style-type: none"> • Office of Governance and Management • Citywide Services • Police • Fire and Emergency Services • Urban Design and Planning • Community Development • Economic Development • Community Livability • Parks • Environmental Services 	No Changes - Designated Purpose

Budget Structure Crosswalk

Special Revenue and Non-Operating Funds (Continued)

FY 2018/19	FY 2019/20, 2020/21 and 2021/22
General Government Debt <ul style="list-style-type: none"> • Non-operating – Debt 	No Changes - Debt Funds
City Backed Urban Renewal <ul style="list-style-type: none"> • Non-operating – Debt 	
Pension Bond Debt Service <ul style="list-style-type: none"> • Non-operating – Debt 	
Water Debt Service <ul style="list-style-type: none"> • Non-operating – Debt 	
Stormwater Debt Service <ul style="list-style-type: none"> • Non-operating – Debt 	
Wastewater Debt Service <ul style="list-style-type: none"> • Non-operating – Debt 	
City Facility Debt Service <ul style="list-style-type: none"> • Non-operating – Debt 	

Capital Funds

FY 2018/19	FY 2019/20, 2020/21 and 2021/22
Parks <ul style="list-style-type: none"> • Non-operating – Capital 	Name Change - Parks Capital Improvement
General Development <ul style="list-style-type: none"> • Non-operating – Capital 	Name Change - General Devel. Capital Imprvmt
Transportation Construction <ul style="list-style-type: none"> • Non-operating – Capital 	Name Change - Transportation Capital Imprvmt *
Footpaths and Bike Routes <ul style="list-style-type: none"> • Non-operating – Capital 	
City UR Capital Improvement <ul style="list-style-type: none"> • Non-operating – Capital 	Name Change - Urban Renewal Capital Imprvmt
Water Construction <ul style="list-style-type: none"> • Non-operating – Capital 	Name Change - Water Capital Improvement

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

Budget Structure Crosswalk

Capital Funds (Continued)

FY 2018/19	FY 2019/20, 2020/21 and 2021/22
Stormwater Construction <ul style="list-style-type: none">• Non-operating – Capital	Name Change - Stormwater Capital Improvement
Wastewater Construction <ul style="list-style-type: none">• Non-operating – Capital	Name Change - Wastewater Capital Improvement
City Facility Capital Improvement <ul style="list-style-type: none">• Non-operating – Capital	No Changes - City Facility Capital Improvement
Enterprise Systems Replacement <ul style="list-style-type: none">• Non-operating – Capital	No Changes - Enterprise Systems Replacement

Organizational Changes

Program Structure

Functional reorganizations that occurred during the last several years are also contained in this document. These changes may limit the ability to readily make comparisons between specific areas within the four years of data displayed in this document. Resulting organizational changes that occurred will first appear in the budget document in the following fiscal year (i.e. changes that occurred in fiscal year 2018/19 first appeared in the fiscal year 2019/20 budget column). In order to help clarify the net results of the changes, some details are described below.

Fiscal Year 2020/21 Organizational Changes

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

Budget & Finance Department

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

Fleet Operations

Facilities Operations

The Fleet and Facilities operations divisions transitioned from the Budget & Finance Department (previously the Finance & Management Services Department) to the Citywide Services Department. For budgeting purposes, this function will remain in the Facilities & Fleet Management Fund. This change has an impact on two departments within the same fund.

Changes by Department

Personnel and related materials and services expenditures have been moved from the Budget & Finance Department (previously the Finance & Management Services Department) to the Citywide Services Department.

Changes by Fund

All changes occurred within the Facilities & Fleet Management Fund.

Budget & Financial Planning

The Budget & Financial Planning Division transitioned from the Citywide Services Department to the Budget & Finance Department. For budgeting purposes, this function will remain in the Administrative Services Fund. This change has an impact on two departments within the same fund.

Changes by Department

Personnel and related materials and services expenditures have been moved from the Citywide Services Department to the Budget & Finance Department.

Changes by Fund

All changes occurred within the Administrative Services Fund.

Organizational Changes

Finance Administration

As a result of organizational changes and to streamline financial transactions, the Finance Administration division is no longer needed and those functions have been moved to the Accounting division within the Budget & Finance Department. For budgeting purposes, this function will remain in the Administrative Services Fund. This change occurs within the same department and fund.

Changes by Department

All changes occurred within the Budget & Finance Department.

Changes by Fund

All changes occurred within the Administrative Services Fund.

Information & Innovation

The Information & Innovation division in the Citywide Services Department has been closed and dispersed to Human Resources and Communications divisions in the Citywide Services Department of the City Management division in the Office of Governance & Management Department. For budgeting purposes, this function will remain in the Administrative Services Fund. This change has an impact on two departments within the same fund.

Changes by Department

Personnel and related materials and services expenditures have been partially moved from the Citywide Services Department to the Office of Governance & Management Department. The remainder of personnel and related materials and services expenditures shifted within the Citywide Services Department.

Changes by Fund

All changes occurred within the Administrative Services Fund.

Fiscal Year 2019/20 Organizational Changes

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

Fiscal Year 2018/19 Organizational Changes

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



Revenue Information

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

Over the past year, Gresham and the Portland Metro area's economy has been severely impacted by the COVID-19 pandemic. The region had experienced above average growth in the few years before that, but faced an abrupt course change last spring. Last year, as the budget was finalized and balanced, the COVID-19 pandemic arrived in Oregon. It became apparent that the pandemic would significantly impact the local and state economy. The COVID-19 pandemic has had a wide-ranging impact on the City's revenue streams including decreased or delayed revenue. Revenues that have been impacted include:

- Property Taxes (General and Urban Renewal Funds)
- Business Income Tax (General Fund)
- Transient Lodging Tax (General Fund)
- Gasoline Tax (Transportation Fund)
- Utility License Fees (General, Transportation, and Streetlight Funds)
- Police, Fire and Parks Fee (General Fund)
- Development Related Fees (Urban Design & Planning, Building, Infrastructure Development, and SDC Funds)
- Rental Inspection Fees (Rental Inspection Fund)
- Water, Stormwater, Wastewater user fees (Water, Stormwater and Wastewater Funds)
- Enterprise Zone Community Service Fees (Designated Purpose Fund)

This list of impacted revenue streams spans the breadth of City service areas. Staff continue to closely monitor revenue streams and expenses to determine the magnitude of the impact. Adjustments have been made to City operations to reflect the City's financial position and activity levels. As the recovery continues to unfold, staff will continue to monitor the national, state, and local economic conditions and determine how to incorporate that information into financial modeling and forecasting for Gresham.

Last year at the time, there were many conversations regarding the shape the recovery would take: a "V" shape, with a recovery after a very short period of time that is as quick as the decline; a "U" shape with a steep recovery after a longer period; or would it look like of a square root symbol or the "Nike swoosh" with an economy that has a partial rebound as jobs return but then tapers off to a recovery that is slower and not as steep as the decline. This last example has been a fairly accurate depiction of the recovery Oregon has been experiencing overall. Specific sectors are embodying the "K" shape recovery and have recovered to a point equal to or better than a year ago, while other are continuing to decline. Overall, the economic impacts of the pandemic continue to be felt across the community and city revenue streams. The modeling and budget building for fiscal year 2021/22 were built with these economic conditions as the framework but also look for the economy to continue improving.

Revenue Information

In March, the federal government passed the American Rescue Plan Act which included payments to many Americans, but also included direct allocations at the state, county and local levels. In addition to these direct allocations the City of Gresham will receive, there will be other resources dedicated to specific grant and project activities that Gresham and its citizens could benefit from. These direct allocation revenues have been acknowledged in the fiscal year 2021/22 budget and budgeted in contingency in the Designated Purpose and CDBG/HOME funds, pending further Federal guidance regarding allowable usage and further conversations by City Council regarding priorities for these funds.

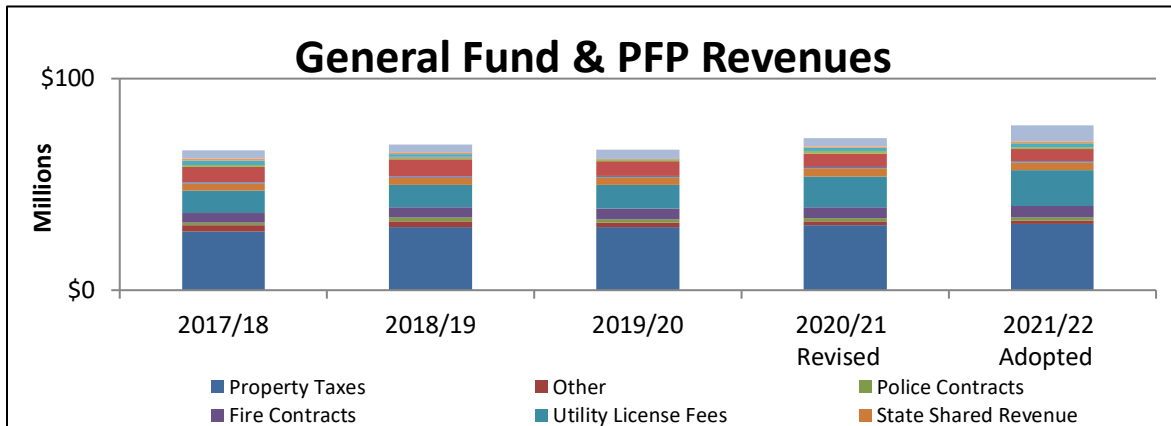
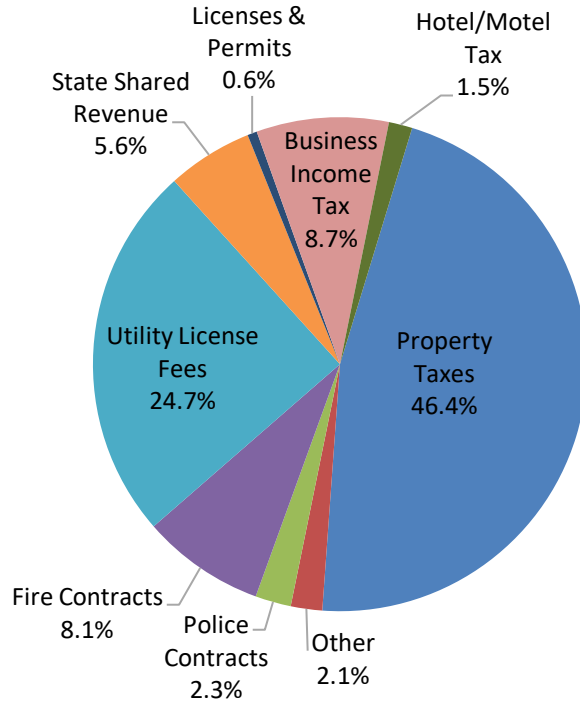
There have been economic ups and downs since last March as Oregon has experienced stay at home orders and business closures, gathering restrictions have tightened and loosened, and vaccination rates continue to rise. Overall local, state, and national economy has been improving over the last months and many economists expect this trend to continue leading to a strong economic recovery over the next several years.

Revenue Information – General Fund

GENERAL FUND REVENUES

- General Fund revenues, including the PFP subfund are expected to total approximately \$78.0 million for fiscal year 2021/22.
- Revenues for the current fiscal year are projected to be approximately 7% higher than budgeted primarily due to approved rate increases for the Police, Fire and Parks fee and Utility License Fees.
- Budgeted revenue for fiscal year 2021/22 is a 4% increase over the projected ongoing revenue for fiscal year 2020/21.

General Fund Operating Revenues



Revenue Information – General Fund

PROPERTY TAXES

Property Tax Limitation

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

Assumptions

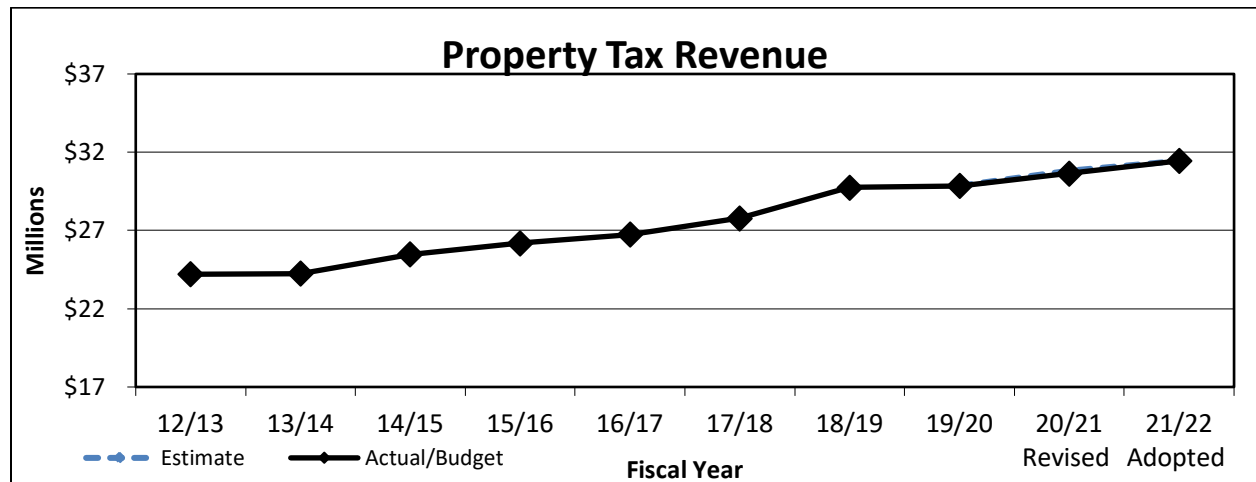
- The property taxes levied are not fully collected due to discounts and delinquencies. The expected property tax revenues are reduced by an uncollected amount of 7.6%, based on historic trends and adjusted for COVID-19 related impacts.
- Based on legislative limits, the property tax revenues assume a 3% increase in existing taxable assessed value (TAV). It is expected that residential real market values will continue to increase, therefore the TAV of those properties is increasing at the maximum of 3%. This forecast also accounts for the fact that Urban Renewal in Gresham has frozen the growth of TAV and taxes for city use on approximately one tenth of the tax base in the City.

Economic Factors and Influences

- Market values in the housing sector are still increasing while residential and commercial construction are continuing in the region. Practical implications are that development of residential and commercial properties, along with the assessed value abated previously under the ended Strategic Investment program, will sustain the tax rolls in fiscal year 2021/22 and Gresham will see average growth in property tax revenues.

Highlights

- For fiscal year 2021/22, the property tax revenue is budgeted at \$31,447,000 including amounts received from delinquent accounts and interest. Anticipated property taxes from new construction are included. This is a 2.1% increase from the 2020/21 forecast and a 2.6% increase over 2020/21 budget.



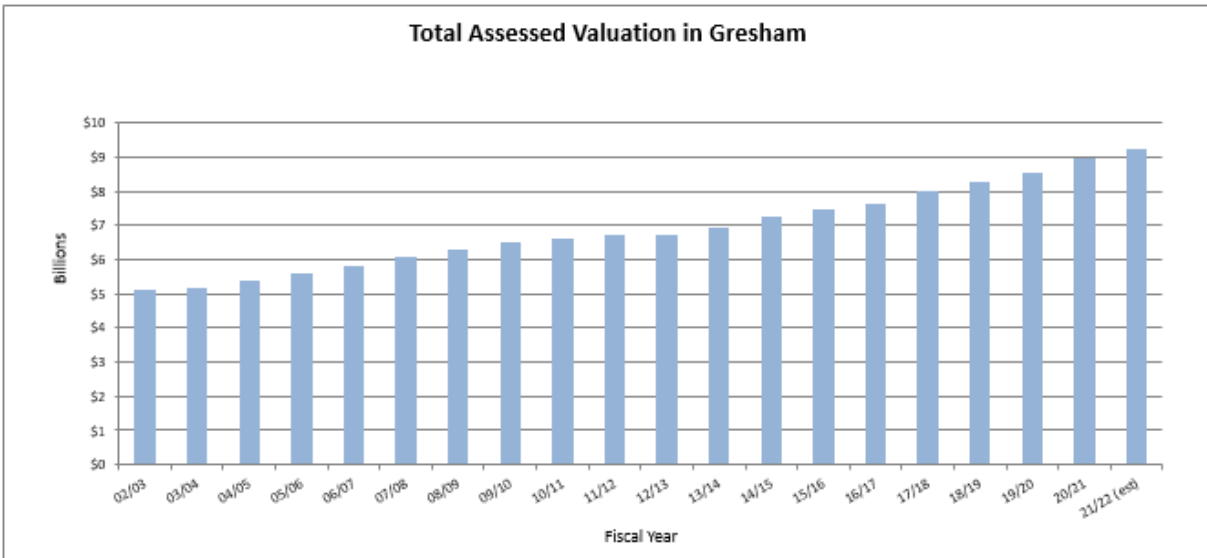
Revenue Information – General Fund

COMPUTATION OF PROPERTY TAXES AND RATES

	2020/21		2021/22
<i>OPERATING TAX AUTHORITY</i>	<i>ACTUAL</i>	<i>OPERATING TAX AUTHORITY</i>	<i>ESTIMATED</i>
2020 Assessed Value (AV)	\$8,956,071,401 ¹	2020 Assessed Value (AV)	\$8,956,071,401 ¹
Permanent Tax Rate	<u>3.6129</u>	Estimated AV Increases/Decreases for Existing Properties	223,901,785
Property Tax Authority	32,357,390	Estimated AV of New Construction	54,000,000
Compression and other Adjustments	(14,778) ²	Estimated 2021 Assessed Value (AV)	9,233,973,186
Total Amount to Be Raised	32,342,612	Permanent Tax Rate	<u>3.6129</u>
Less allowance for discounts	2.5% (808,565)	Property Tax Authority	33,361,422
Less allowance for delinquencies	4.1% <u>(1,326,047)</u>	Compression and other Adjustments	17,366 ²
		Total Amount to Be Raised	33,378,788
		Allowance for discounts	2.5% (834,470)
		Allowance for delinquencies	5.1% <u>(1,702,318)</u>
AVAILABLE FOR APPROPRIATION	<u>\$ 30,208,000</u>	AVAILABLE FOR APPROPRIATION	<u>\$ 30,842,000</u>

Notes:

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



Revenue Information – General Fund

TRANSIENT LODGING TAX

Effective July 1, 2020, Gresham increased the Transient Lodging Tax by 2% and now receives a total of 8% of room rates, calculated on the first thirty days of any stay. Lodging operators will retain 5% of the tax due as an administrative fee. Per OR 320.350, 70% of net taxes generated by a rate increase effective after July 1, 2003 will be dedicated to tourism promotion or tourism related facilities.

Assumptions

- Travel has been severely impacted by COVID-19. This forecast assumes that the lodging industry will continue to see lower than normal activity.

Economic Factors

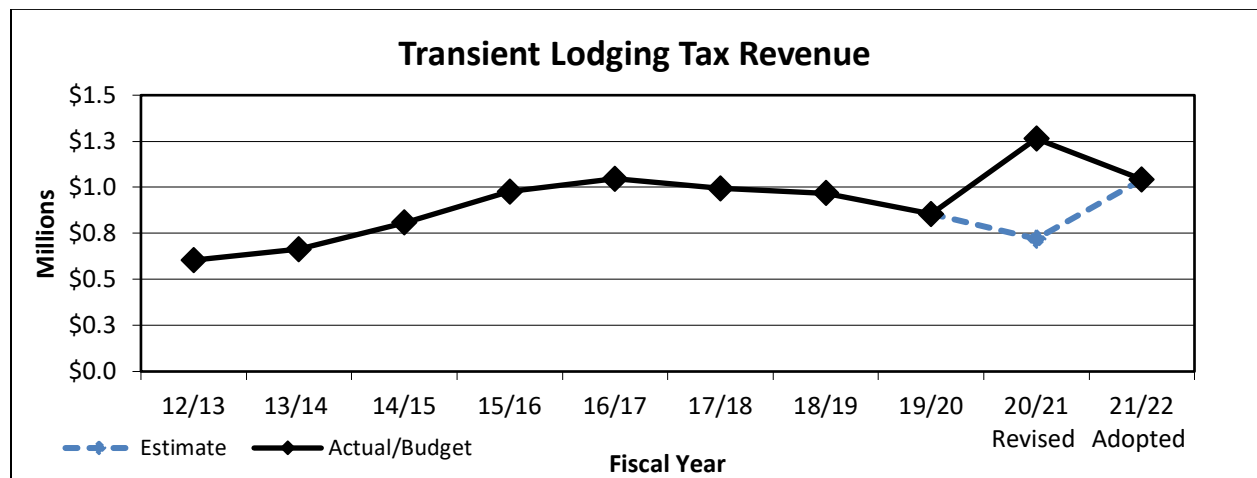
- Tourism is affected by gasoline prices and personal income.
- Business travel improves when the economic environment improves.

Major Influences

- Market saturation and economic climate.

Highlights

- Transient Lodging Tax revenue is expected to continue to drop for fiscal year 2020/21 due to pandemic travel restrictions and the current economic climate.
- For fiscal year 2021/22, collections are expected to increase to \$1,042,000, as COVID-19 restrictions are loosened, and economic conditions begin to strengthen.



Revenue Information – General Fund

CITY MARIJUANA SALES TAX

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

Assumptions

- Over the last several years, this revenue stream has continued to increase as the industry matures.

Economic Factors

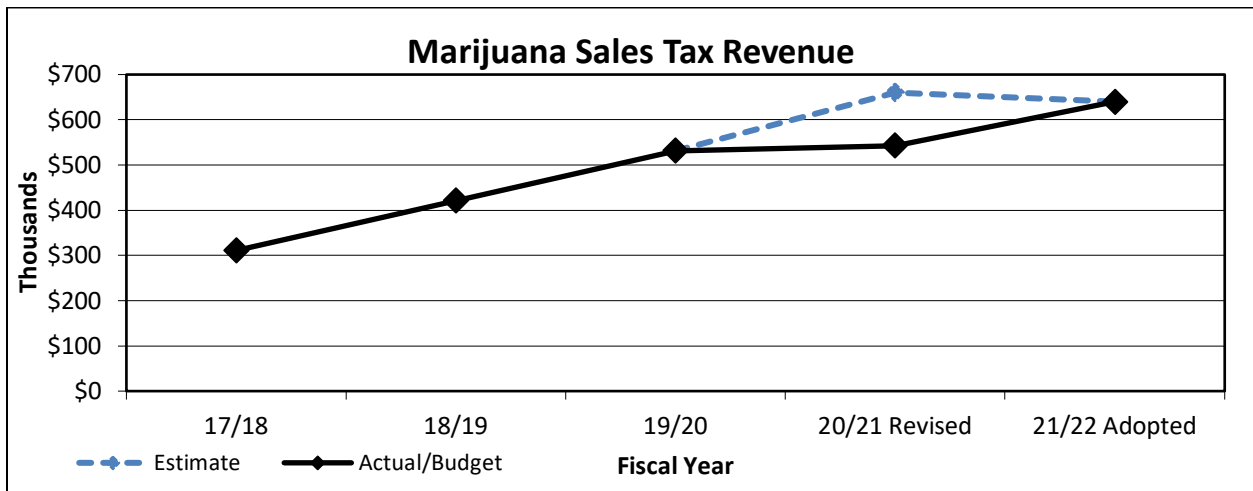
- Household income levels
- Market saturation
- Supply

Major Influences

- Regulatory Environment

Highlights

- Marijuana sales tax revenue is expected to level out after a period of steady growth due to the industry and demand maturing.
- For fiscal year 2021/22, collections are expected to be \$640,000.



Revenue Information – General Fund

LICENSES AND PERMITS

Gresham receives revenue from the following licenses and permits:

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

Assumptions

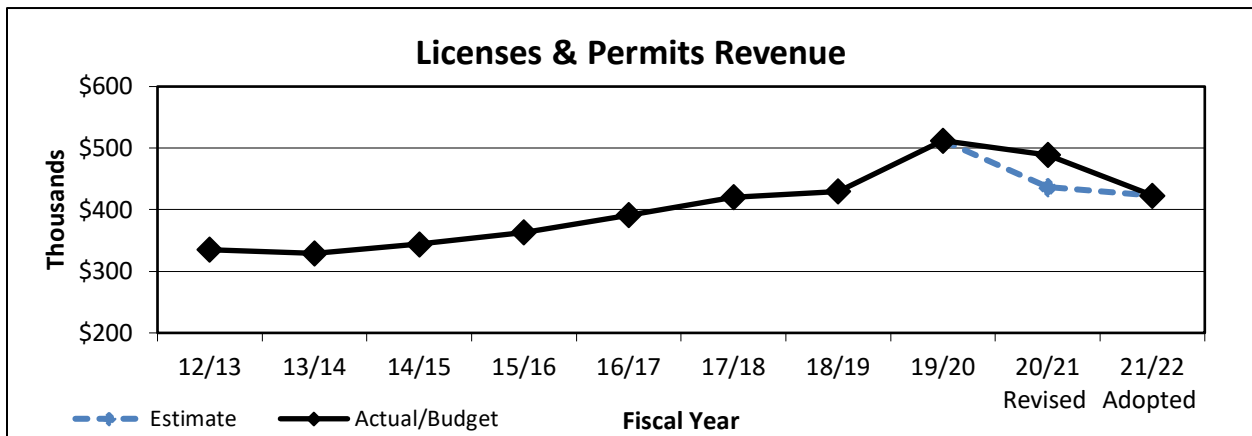
- Licenses and permits revenues are expected to continue in the same pattern as the last several years.

Major Influences

- Internal policy, economic climate and collection rate.

Highlights

- Anticipated revenue from Licenses and Permits in the General Fund is expected to be \$423,000 in fiscal year 2021/22. Starting in fiscal year 2019/20 includes permit revenue for services provided by Fire & Emergency Services.



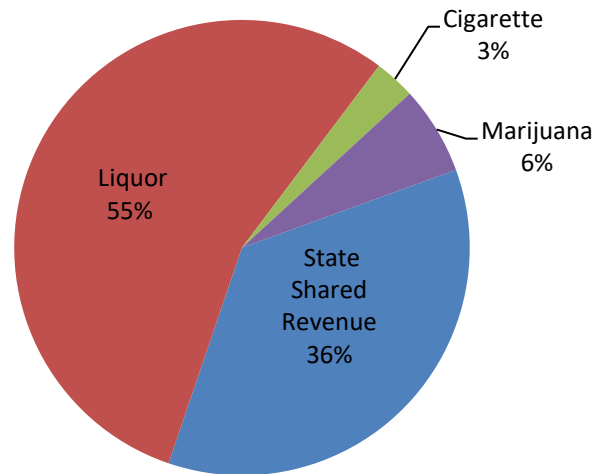
Revenue Information – General Fund

STATE SHARED REVENUES

Gresham receives the following State Shared Revenues:

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

State Shared Revenues



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

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

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

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

Revenue Information – General Fund

Assumptions

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

Economic Factors

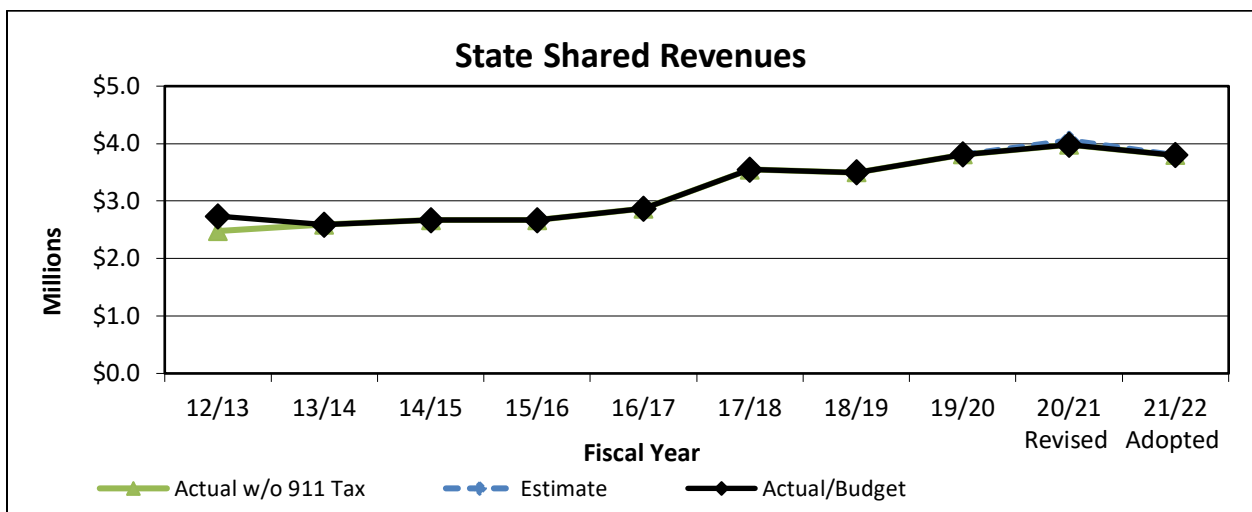
- Liquor sales are affected by household income levels.
- A continuing decrease in cigarette tax revenue is expected due to changes in consumer behavior.

Major Influences

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

Highlights

- In fiscal year 2017/18 revenues were higher, mainly due to the delayed receipt of a payment of Shared Marijuana Tax Revenue for the period from January 2016 through June 2017. This was received in October 2017 and ongoing revenue will be received on a quarterly basis.
- In fiscal year 2021/22 State Shared Revenue and Liquor Tax are expected to stay level with fiscal year 2020/21 estimates at approximately \$1.39 million and \$2.09 million respectively. Cigarette Tax and Marijuana state shared revenues are expected to be \$110,000 and \$238,000 respectively. Overall, state shared revenues are expected to decrease 6.5%, or (\$259,000), from the 2020/21 estimate primarily due to impacts on Marijuana State Shared revenue from Measure 110.



Revenue Information – General Fund

BUSINESS INCOME TAX

Multnomah County Business Income Tax is 1.45% of business net income. A tax rate of 0.6% is shared among all jurisdictions and 0.85% belongs solely to Multnomah County. In total, about 11% of the tax is distributed to cities in east Multnomah County based on population and assessed value. Currently Gresham receives approximately 78% of the east county portion.

Assumptions

- This revenue is currently being distributed under a temporary IGA with Multnomah County that expires June 30, 2021. This budget assumes that a new IGA will be reached for fiscal year 2021/22.

Economic Factors

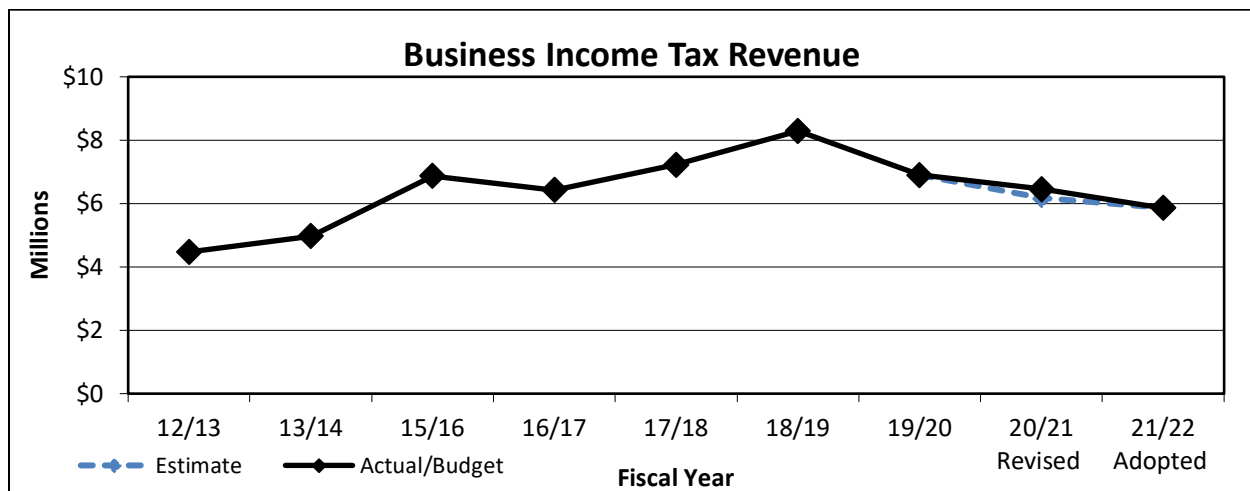
- The volatility of Business Income Tax revenue reflects regional economic fluctuations.
- The tax is determined on the level of federally taxable business income.

Major Influences

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

Highlights

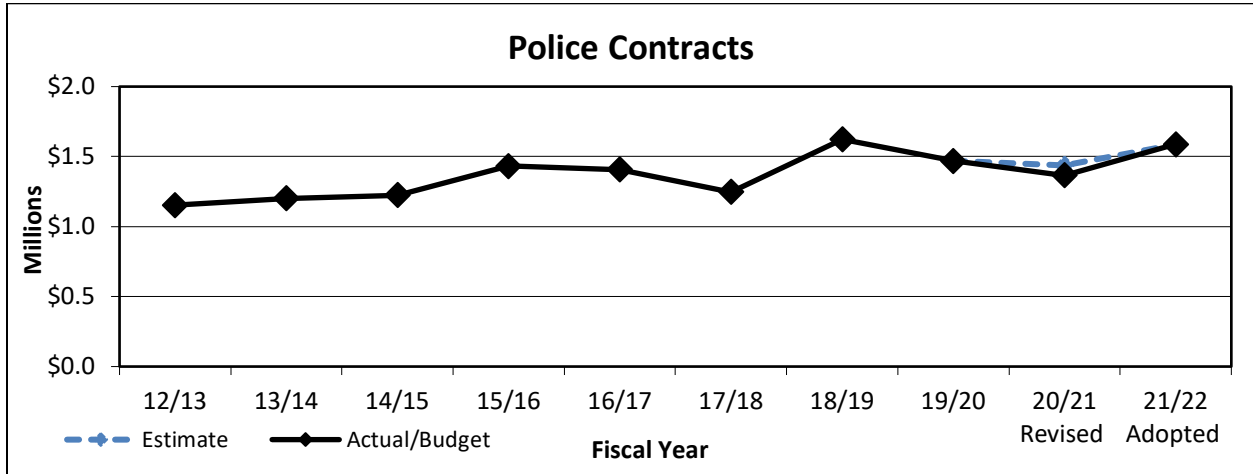
- For fiscal year 2015/16, revenue was higher due to county Business Income Tax reserve levels being lowered as the economy improved and increased distributions of revenue. Overall, revenue has been increasing annually.
- For fiscal year 2020/21, the Business Income Tax revenue is forecasted to fall behind the budgeted amount of \$6.4 million by \$280,000 due to COVID-19 impacts.
- For fiscal year 2021/22, the Business Income Tax revenue is expected to be \$5.9 million.



Revenue Information – General Fund

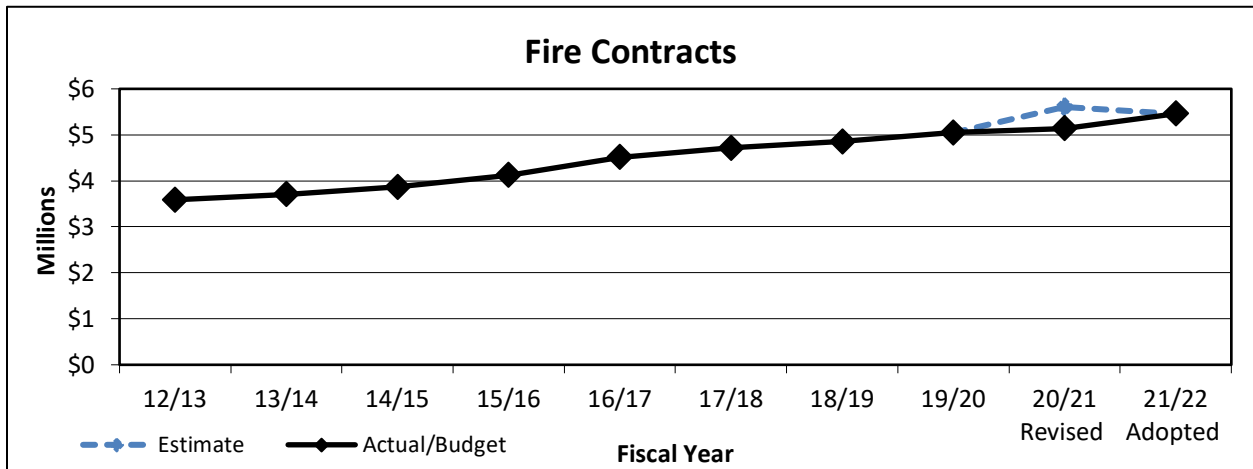
POLICE SERVICE CONTRACTS

- Each of the school districts in Gresham, Gresham-Barlow, Centennial, and Reynolds, have an intergovernmental agreement with the City for School Resource Officers.
- Tri Met has an intergovernmental agreement with Gresham to receive transit police services.
- The total of the four contracts is budgeted at approximately \$1.6 million for fiscal year 2021/22.
- The fluctuations over the years are due to changes in the level of services required by each contracting jurisdiction.



FIRE SERVICE CONTRACTS

- The cities of Wood Village, Troutdale, and Fairview each have an intergovernmental agreement with Gresham to receive fire and emergency services. These agreements were renewed in fiscal year 2015/16.
- Fire District 10 has an intergovernmental agreement with Gresham to receive fire and emergency services that was renewed in fiscal year 2015/16.
- The budgeted contracts total approximately \$5.5 million for fiscal year 2021/22.



Revenue Information – General Fund

UTILITY LICENSE FEES

Gresham currently receives the following utility license fees:

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

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

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

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

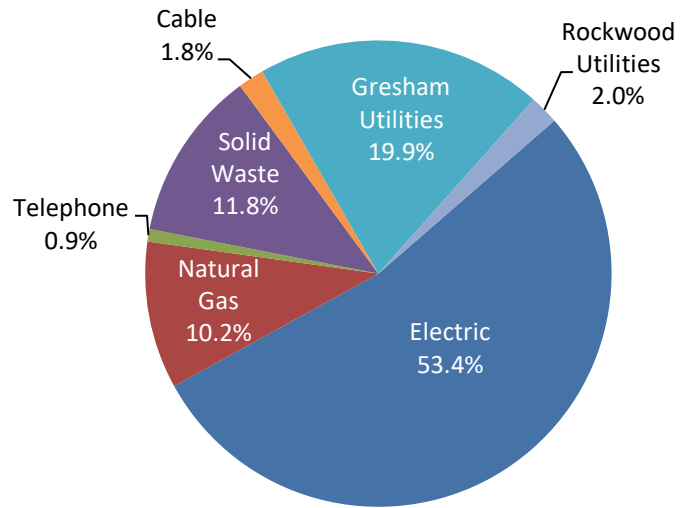
Solid Waste – The solid waste haulers license fee is charged on gross quarterly revenue. Garbage collection and recycling programs are provided by private companies for a defined area within the city limits. The hauler rates are set by Gresham City Council. A separate charge is assessed to the haulers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

Gresham – Utility license fees are charged to municipally owned utilities within the city limits and are applied to Gresham’s water, wastewater and stormwater utilities. The license fee was changed from 5% to 7% in June 2011. In 2017, the fee was increased to 10%, with the additional 3% being dedicated to the Transportation System and phased in over a three-year period.

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

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

Utility License Fees



Revenue Information – General Fund

Assumptions

- In fiscal year 2016/17 one-time revenue was received from electric and natural gas providers for the 2% utility license fee increase in 2011 to April 2018.
- Electric utility license fee revenues are expected to increase to \$8.9 million due to recent fee increases and scheduled rate increases by the utility providers.
- Telephone and cable utility license fee revenues are expected to decline slightly. These revenues have been decreasing over the last few years as the number of land lines has decreased. Cell phones are not charged a license fee. Alternative options to cable are available.
- Gresham utility and water district license fee revenues are expected to increase slightly. Solid waste license fee revenues are expected to decrease slightly.

Economic Factors

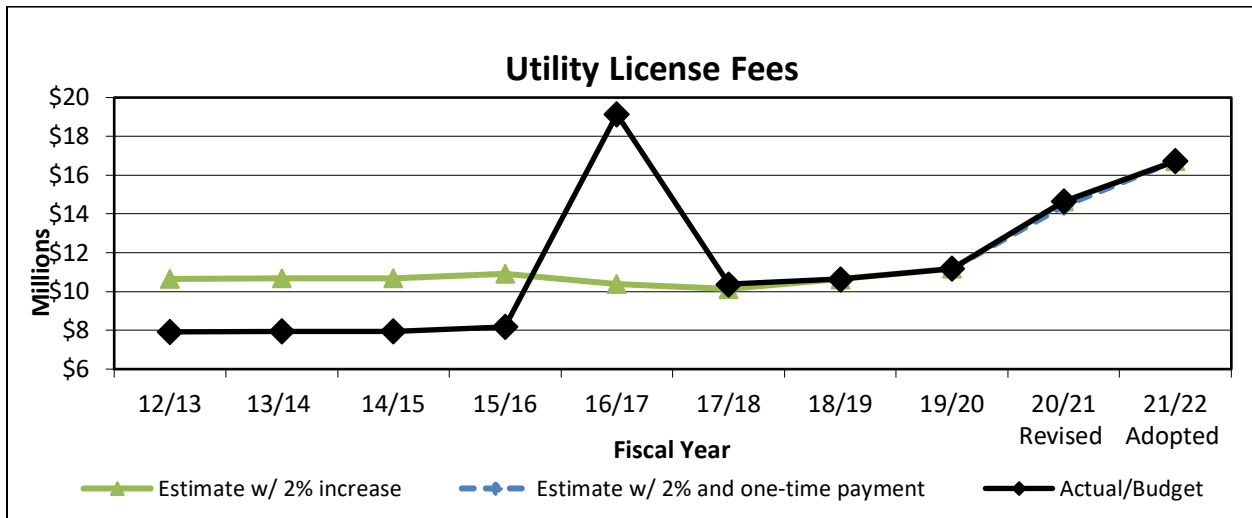
- Fluctuations in housing and population.
- Weather conditions affect consumption and therefore affect fee revenue.
- Rate changes impacted by the cost of providing services.

Major Influences

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

Highlights

- Fiscal year 2020/21 utility license revenue is expected to be slightly lower than budgeted.
- Utility license fee revenue is budgeted at \$16.7 million in fiscal year 2021/22.



Revenue Information – General Fund

POLICE, FIRE AND PARKS FEE

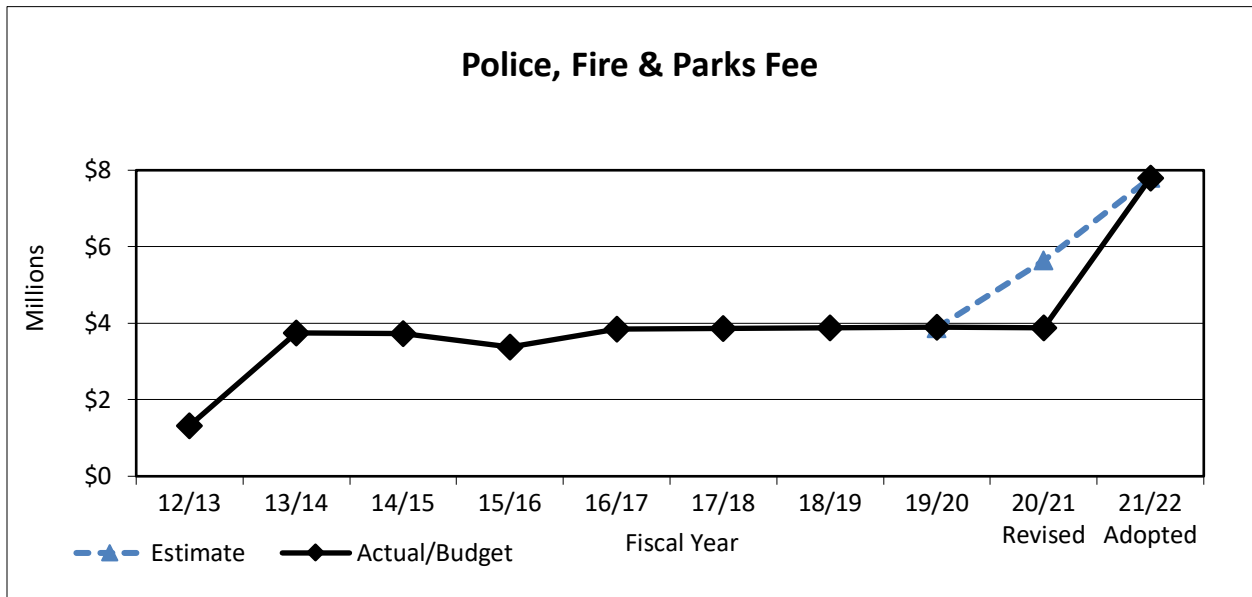
On December 4, 2012, the City Council passed a 17-month temporary fee supporting Public Safety and Parks. Council voted to extend the fee on June 5, 2014. This fee is charged to residences and businesses through the Utility Billing System. The revenue is split between the Police, Fire and Parks departments,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

Fund Structure Change

- In fiscal year 2019/20, the Police, Fire and Parks Fund was combined with the General Fund.

Assumptions

- As of January 1, 2021 the Police, Fire and Parks fee was temporarily increased through June 30, 2022, to \$15 per month. Fiscal year 2021/22 is the first year where fee revenues are expected to fully cover the designated expenditures within the PFP Subfund.
- For fiscal year 2021/22, this fund will recognize revenue of approximately \$7.8 million, a significant increase over the fiscal year 2020/21 forecast, due to realizing a full year of the rate increase.



Note: The Police, Fire and Parks Fee was implemented mid-year in fiscal year 2012/13. The 2020/21 rate increase was implemented mid-year.

Revenue Information – General Fund

OTHER REVENUE

- Other intergovernmental agreements, including grants, alarm fines, hazmat response reimbursement and other miscellaneous service agreements, is budgeted at approximately \$122,000.
- Other charges for services including fire inspections, passport processing, and vehicle release fees, generate approximately \$239,000.
- Miscellaneous income, including interest, traffic and parking fines, is estimated at \$392,000.
- Interfund transfers are budgeted at \$1,775,000. \$75,000 is transferred from the three utility funds to pay for confined space rescue services provided by the Fire Department. \$1,700,000 is transferred from Enterprise Zone Community Service Fees in the Designated Purpose Fund to support economic development related activities.
- Internal Service Charge revenue is budgeted at approximately \$718,000.

BEGINNING BALANCE

- Beginning fund balance for the General Fund and Police, Fire & Parks Subfund is estimated to be about \$12.0 million combined. It is the unspent balance carried forward from the prior fiscal year to be used as working capital for the fiscal year until revenues are received. For the General Fund, no significant revenue is received until October of each year.

Revenue Information – Business Funds

URBAN DESIGN AND PLANNING FUND REVENUES

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

Charges for Services

- Development planning fees supply revenue for this fund, categorized as Charges for Services. These fees are budgeted at \$830,000 in fiscal year 2021/22. Revenues for plan reviews and checks have been leveling off over the last few years and have declined significantly in the last year due to the recent economic downturn.

Interfund Transfers

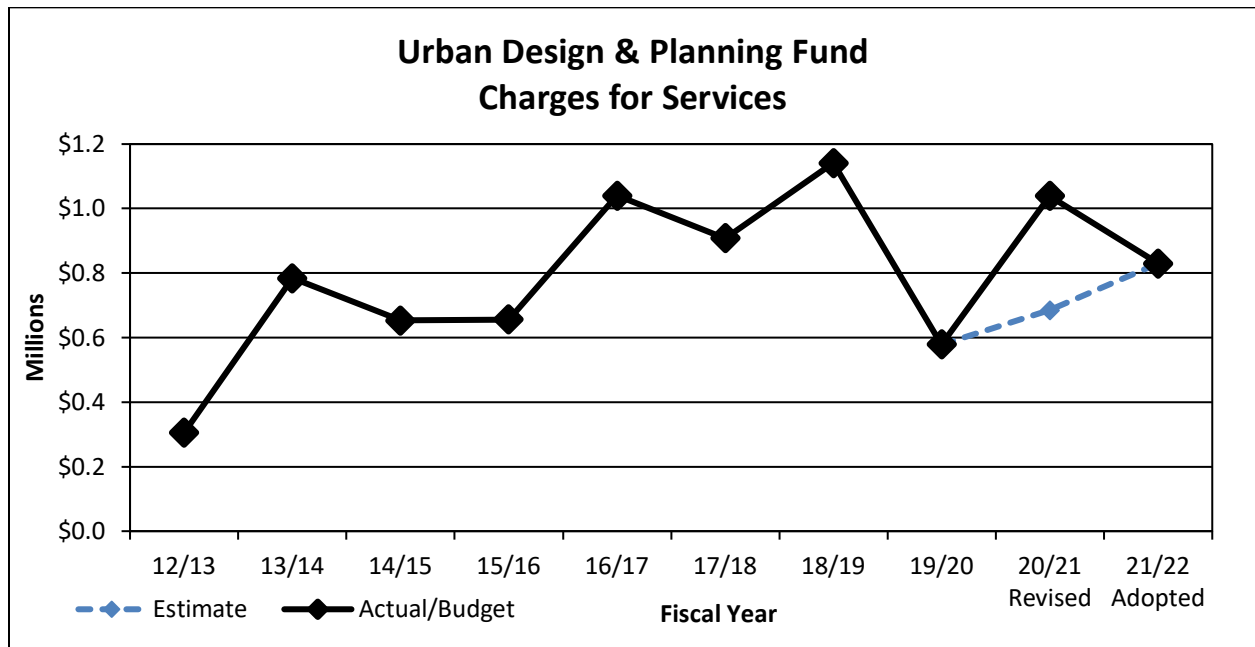
- Interfund transfers are budgeted at \$2.3 million from the General Fund in support of planning activities, including transportation planning.

Other Revenue

- Other miscellaneous and interest income is budgeted at \$10,000 for fiscal year 2021/22.

Beginning Balance

- Beginning balance is estimated at \$719,000 carryover from the prior fiscal year.



Revenue Information – Business Funds

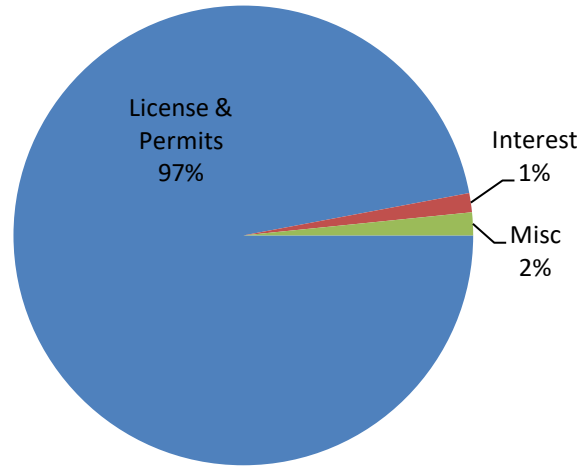
RENTAL INSPECTION FUND REVENUES

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

Licenses and Permits

- Revenue from rental licenses is anticipated to be \$659,000 for fiscal year 2021/22. This is a slight decrease compared to the revenue expected in fiscal year 2020/21.
- The decreases in revenues since fiscal year 2012/13 are due to the enactment of a fee reduction in that year. Revenue has recovered slightly over the last several years due to an expanding rental market.

Rental Inspection Operating Revenues

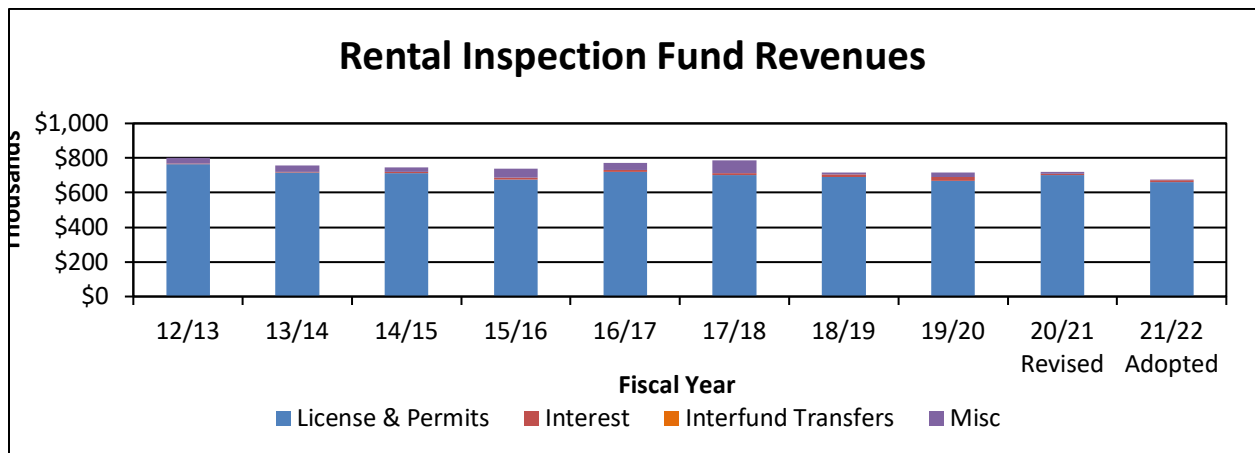


Other Revenue

- Other miscellaneous income is primarily comprised of civil penalty fees and interest budgeted at \$14,600 for fiscal year 2021/22.

Beginning Balance

- Beginning balance is estimated at \$850,000 and is carryover from the prior fiscal year. These funds are expected to be used to sustain the program over the next few years.



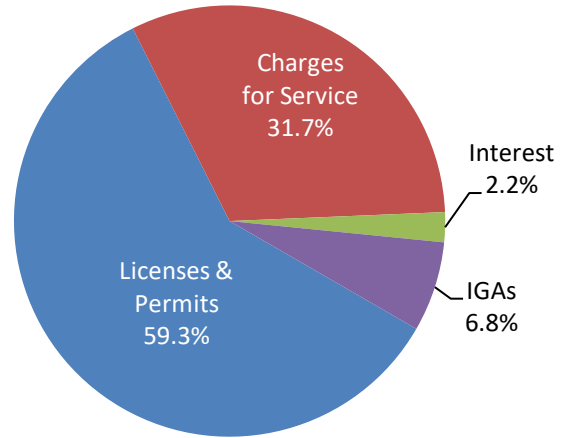
Revenue Information – Business Funds

BUILDING FUND REVENUES

Licenses and Permits

- Permits are issued for building development activities, including construction plan review and building inspection.
- For fiscal year 2021/22, revenue from Licenses and Permits is expected to be about \$2.0 million. Permits fees and licenses had picked up for a few years due to increased construction activity through fiscal year 2019/20. These revenues have decreased so far in fiscal year 2020/21 and are expected to increase slightly in fiscal year 2021/22 from the 2020/21 forecast.

Building Operating Revenues

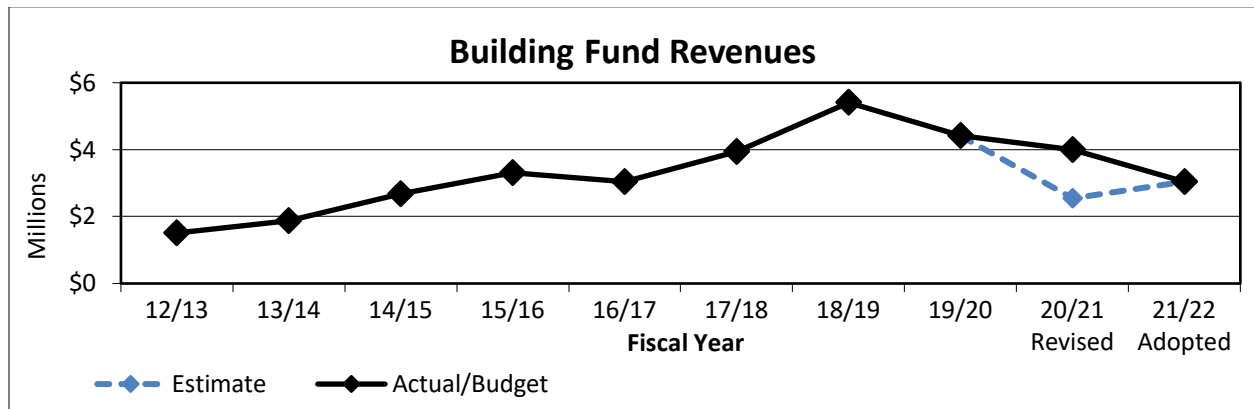


Charges for Services

- Building plan review fees and electrical inspection fees are used to pay for services provided.
- For fiscal year 2021/22, revenue from charges for services is expected to be \$1.1 million.

Intergovernmental Revenue

- The City of Gresham has an intergovernmental agreement with Fairview, Troutdale, and Wood Village to provide building inspection services. Revenue from this agreement is expected to be \$226,000 in fiscal year 2021/22.



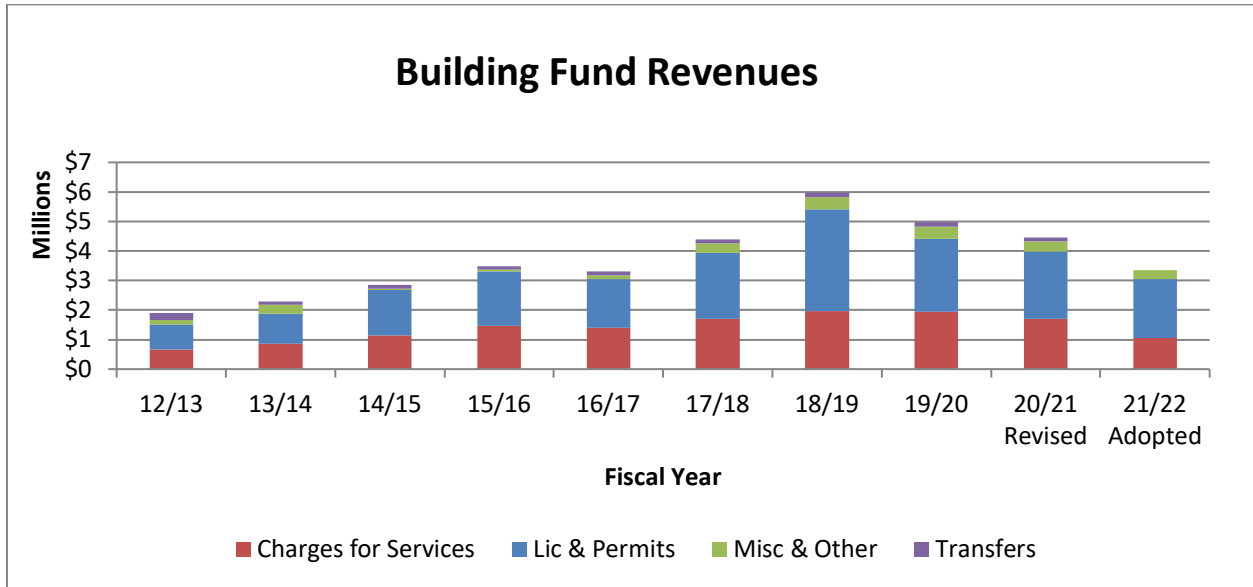
Revenue Information – Business Funds

Other Revenue

- Other miscellaneous and interest income is budgeted at \$75,000 for fiscal year 2021/22.

Beginning Balance

- Beginning balance is estimated at \$7.5 million carryover from the prior fiscal year.



Revenue Information – Business Funds

URBAN RENEWAL SUPPORT FUND REVENUES

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

Intergovernmental Revenue

- The UR Support Fund is funded by an intergovernmental agreement between the City of Gresham and the Rockwood/West Gresham Urban Renewal Area. Reimbursements from the Urban Renewal Area are used for operating the agency and are budgeted at approximately \$1.7 million for fiscal year 2021/22.

Beginning Balance

- Beginning balance is estimated at \$100,200 carryover from the prior fiscal year.

Revenue Information – Infrastructure Funds

INFRASTRUCTURE DEVELOPMENT FUND REVENUES

Charges for Services

- Plan checks and site design review fees are anticipated to supply about \$833,000 in revenue for fiscal year 2021/22.

Interfund Transfers

- Interfund transfers total \$2.1 million for services from the Department of Environmental Services for fiscal year 2021/22. \$518,700 will come from each of the Water, Wastewater, Stormwater and Transportation Funds.

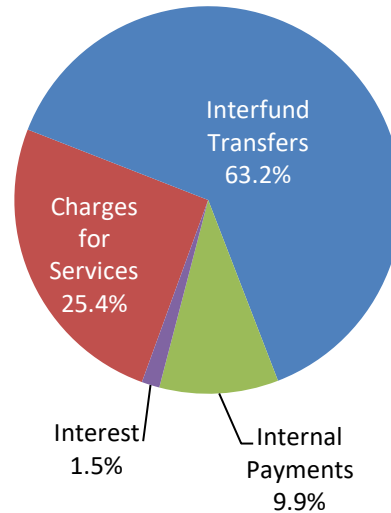
Other Revenue

- Interest income is budgeted at \$49,000 for fiscal year 2021/22.
- Internal Payments are construction inspection reimbursements for city projects, estimated at \$326,000 from the Capital Improvement Funds.

Beginning Balance

- Beginning balance is estimated at \$3.3 million, carryover from the prior fiscal year.

Infrastructure Development Operating Revenues



Revenue Information – Infrastructure Funds

STREETLIGHT FUND REVENUES

Utility License Fees

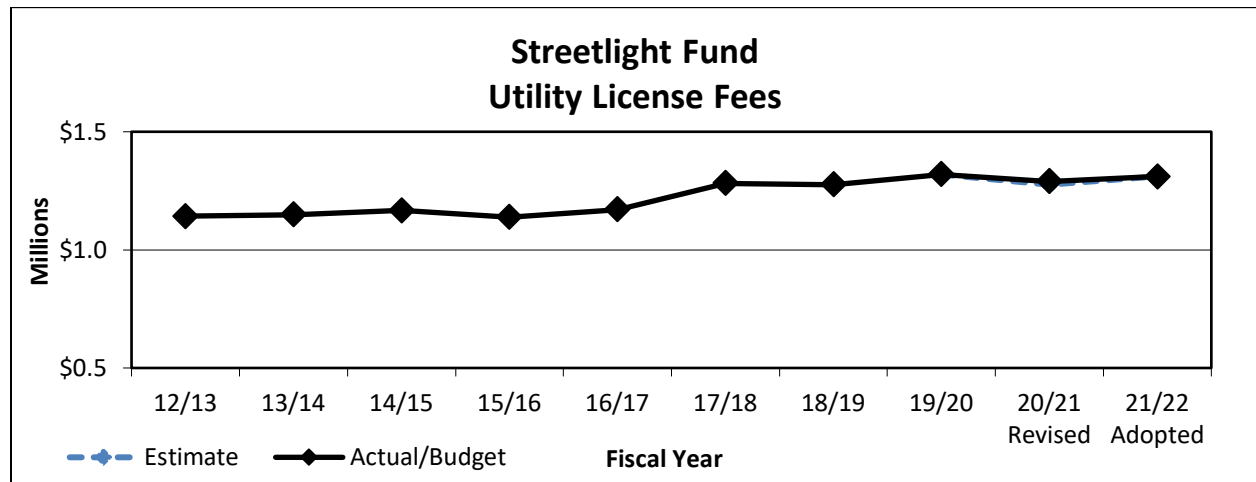
- The electric utility license fee is assessed on prior year electric utility revenues; a rate of 1.0% is designated for the Streetlight Fund.
- The natural gas utility license fee is assessed on quarterly natural gas utility revenues; a rate of 1.6% is designated for the Streetlight Fund.
- Fiscal year 2020/21 utility license revenue is forecasted to be slightly lower than the budgeted.
- For fiscal year 2021/22, Gresham’s utility license fee revenue for this fund is expected to be \$1.3 million. These revenues have shown a flat trend over previous years. A slight increase from the forecasted amount for fiscal year 2020/21 is expected in fiscal year 2021/22. These revenues share the same trends as utility license fees in the General Fund.

Other Revenues

- Interest revenue is budgeted at \$57,000 for fiscal year 2021/22.
- Intergovernmental revenue, budgeted at \$70,000, is an interest subsidy from the Federal government associated with the bonds issued to replace streetlight fixtures in the City.

Beginning Balance

- Beginning balance is estimated at \$3.8 million, carryover from the prior fiscal year.



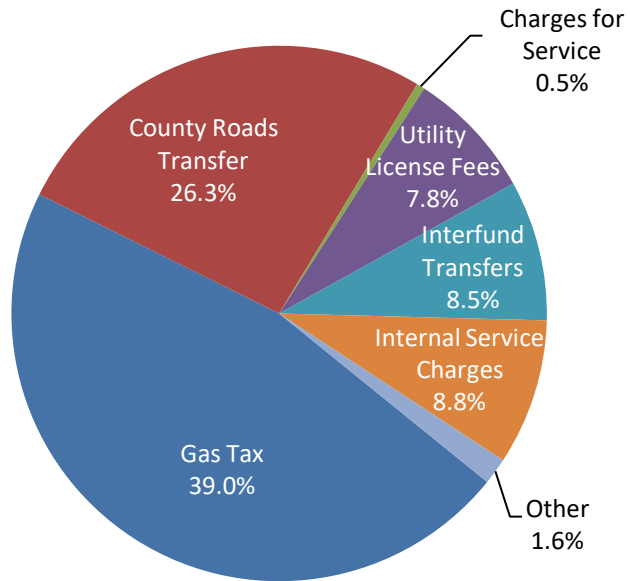
Revenue Information – Infrastructure Funds

TRANSPORTATION FUND REVENUES

Gasoline Tax and Related Fees

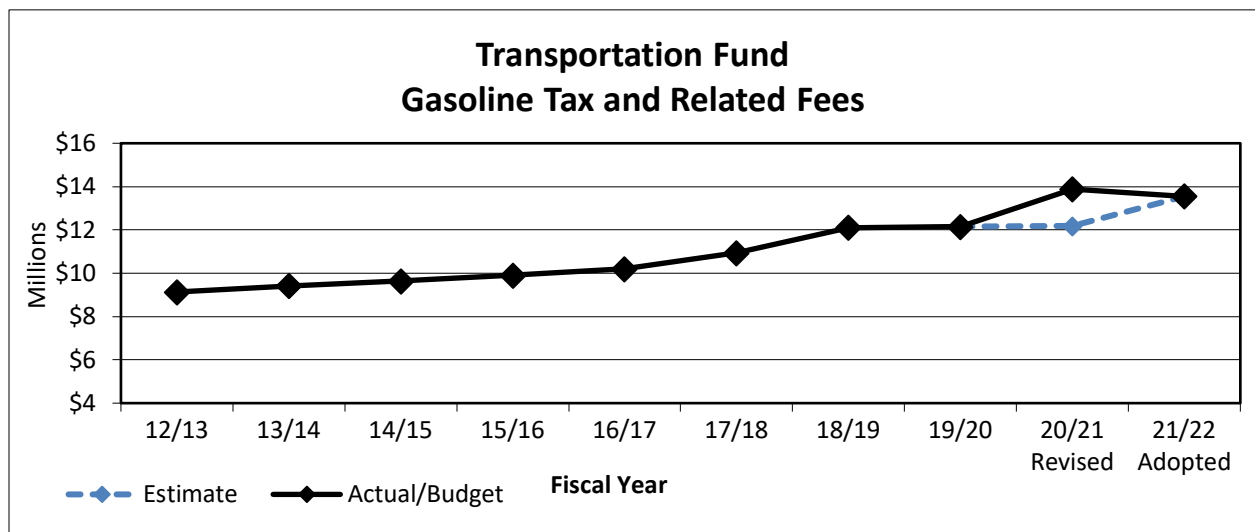
- The principal source of intergovernmental revenue is an apportionment of road related taxes from the State of Oregon. The State passes on to the City a portion of the weight mile, motor fuels (gas), vehicle registration, and other related fees it collects. These taxes may be used only for road operations and maintenance.
- The Keep Oregon Moving Act, which was passed during the 2017 Legislative Session, accounts for the projected higher motor fuels usage taxes as shown in the following graphs. Those additional resources will be phased in and year to year resources are now expected to increase incrementally over the next seven years.
- Fiscal year 2020/21 revenues are forecasted to be significantly below budget due to COVID-19 impacts.
- For fiscal year 2021/22, Gresham’s share of the gasoline tax and registration fees is expected to be about \$8.7 million.

**Transportation
Operating Revenues**



County Pass-Through Resources

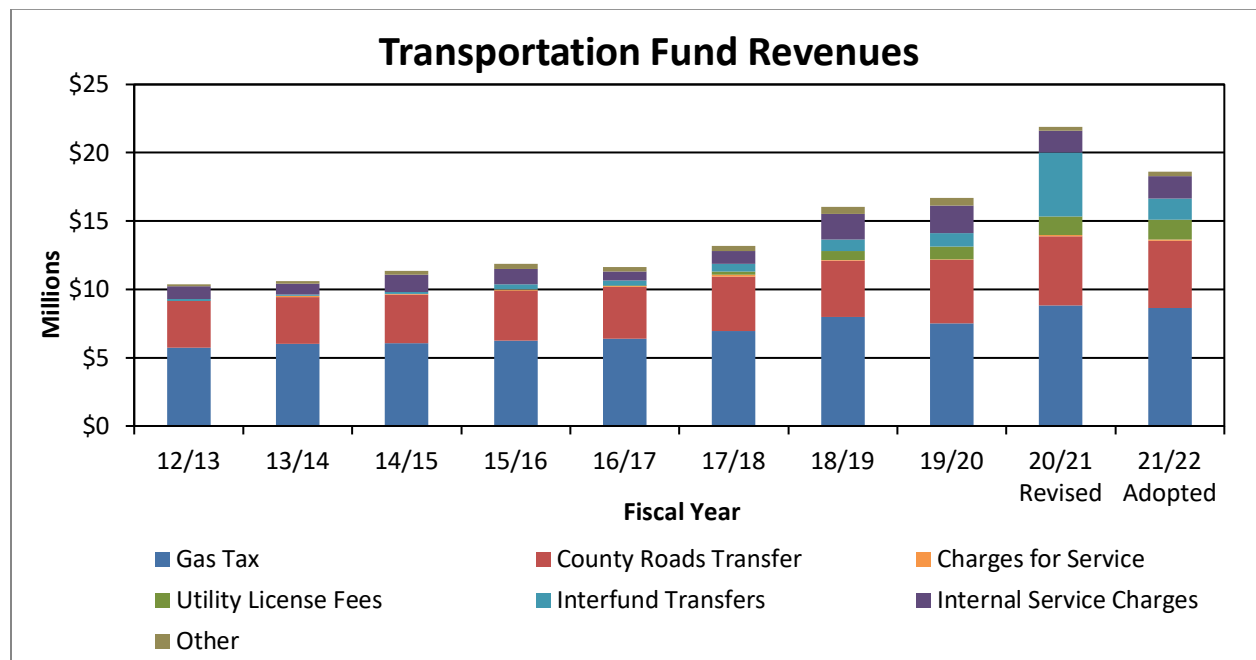
- Gresham anticipates receiving about \$4.9 million from Multnomah County to cover street maintenance expenses as part of the County Roads transfer agreement.



Revenue Information – Infrastructure Funds

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

- Starting in fiscal year 2017/18, the Transportation Fund began receiving a portion of the utility license fee charged on the Gresham municipal utilities. The amount phased in over a three-year period, reaching a total of 3%. The revenue is being used to fund the Local Street Reconstruction program and is expected to be \$1.45 million in fiscal year 2021/22.
- Internal Payments for this fund are engineering reimbursements for staff charges and overhead for capital improvement projects. For fiscal year 2021/22, the revenue is estimated at \$1.6 million.
- Miscellaneous revenue and Charges for Service are other revenue sources in the Transportation Fund. These revenues will be approximately \$346,000 in fiscal year 2021/22.
- Interfund transfers into the fund are approximately \$1.6 million in fiscal year 2021/22. This includes approximately \$419,000 in pass-through funding from the System Development Charge Fund for construction debt principal and interest payments, \$1.1 million from the Stormwater Fund to pay for vegetation management and additional street sweeping which facilitates storm water management, and \$101,000 from the Streetlight Fund for reimbursements for administration of the streetlight program.
- Beginning balance will be approximately \$25.8 million, estimated as carryover from the prior fiscal year. These funds are earmarked for capital construction projects over the next five-year capital improvement program period, fiscal years 2021/22 through 2025/26.



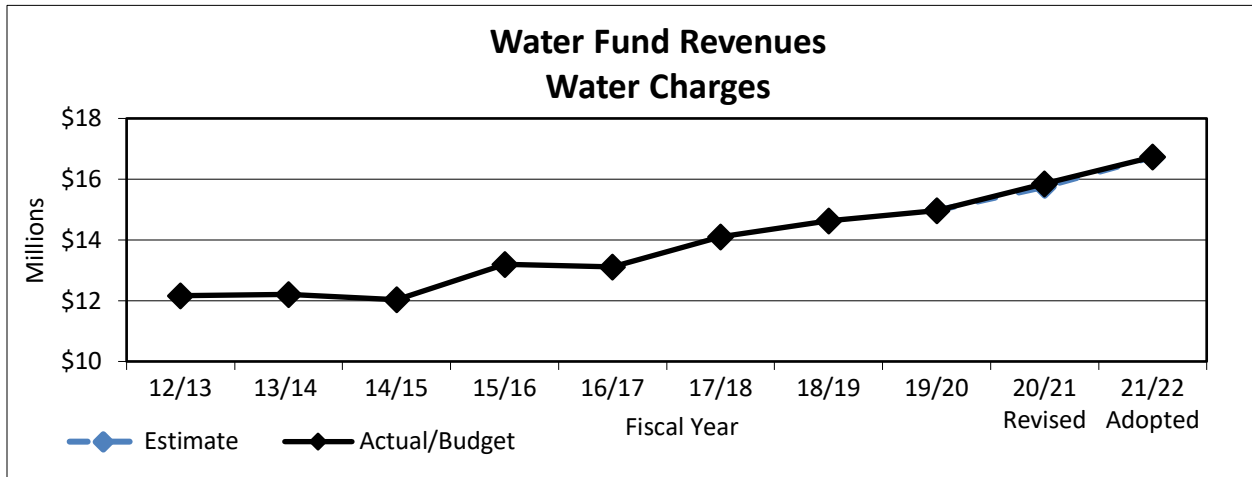
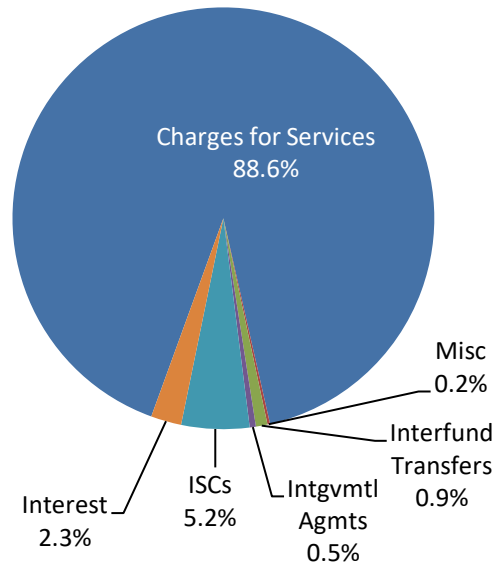
Revenue Information – Infrastructure Funds

WATER FUND REVENUES

Water Sales

- Revenue received from water utility customers pays for the City’s water collection and distribution system.
- Rates are reviewed within the context of a long-term financial plan for the utility. Smaller annual increases are typically recommended to avoid large jumps such as those being proposed by several other jurisdictions throughout the State.
- For fiscal year 2021/22 a rate increase of 5.07% has been approved for January 1, 2022.
- Fiscal year 2021/22 water sales revenues are budgeted at \$16.5 million.

Water Operating Revenues



Revenue Information – Infrastructure Funds

Interfund Transfers

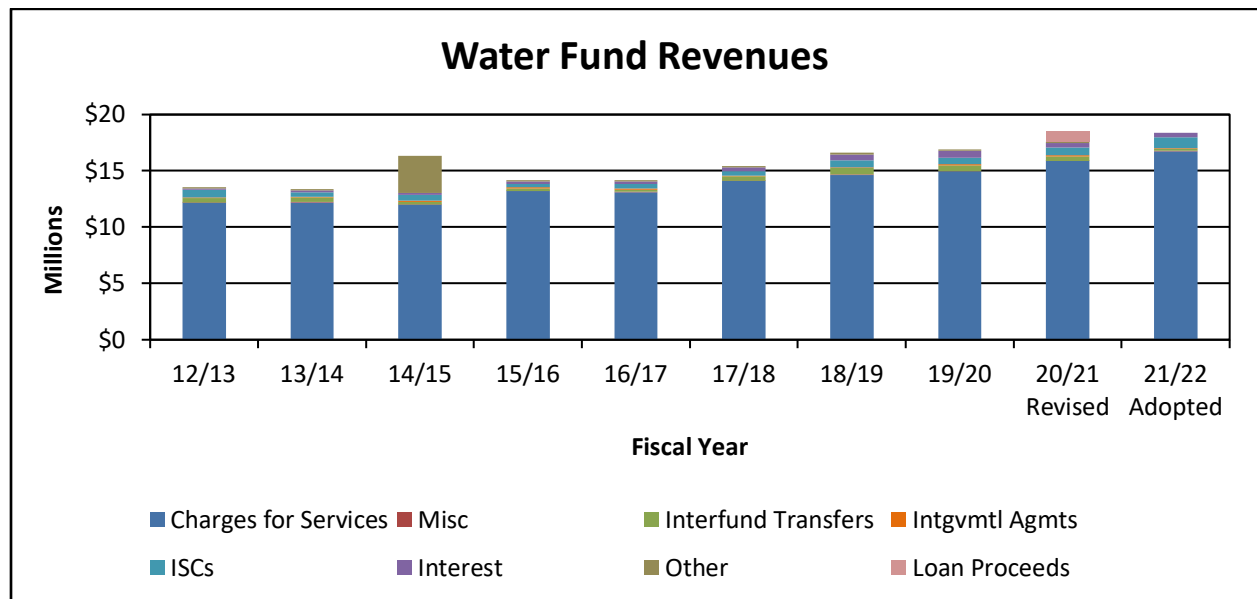
- Interfund transfers total \$163,500. These are transfers from the System Development Charge Fund for debt payments.

Other Water Fund Revenue

- Federal grant revenue is budgeted at \$87,000.
- Internal Payments are engineering and inspections reimbursements for staff charges and overhead to capital improvement projects, estimated at \$960,000.
- Other charges for services, estimated at \$189,000, are primarily for meter and line installation charges.
- Miscellaneous Income, including interest, is budgeted at approximately \$467,000.

Beginning Balance

- Beginning balance is estimated at \$28.7 million, carryover from the prior fiscal year. The beginning balance includes funds identified for future uses, such as infrastructure repair and replacement, construction of capital projects, and other operational requirements for system reliability, regulatory compliance and long-term utility operations.



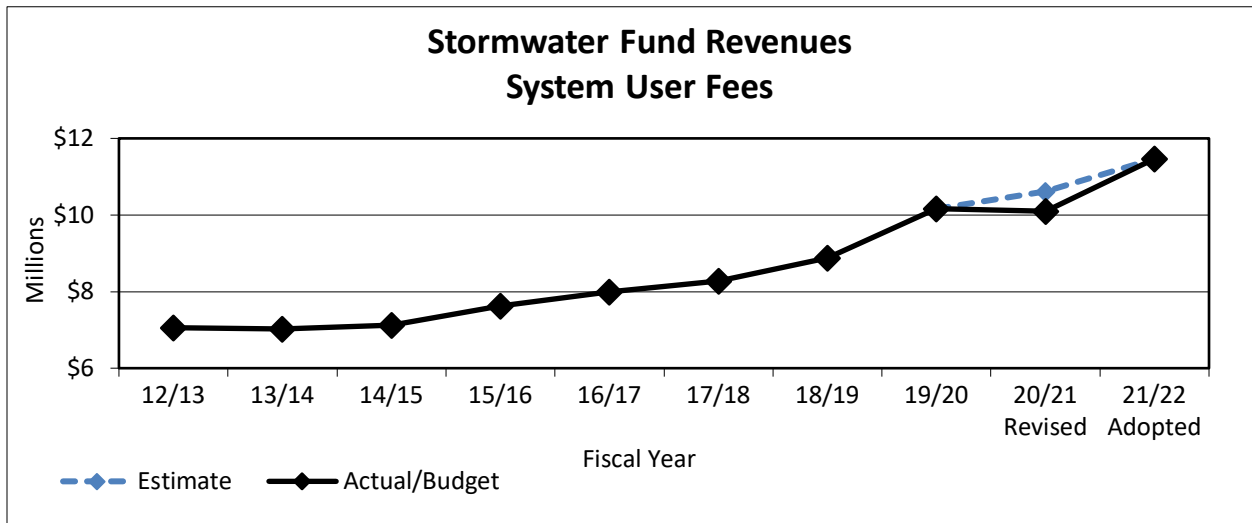
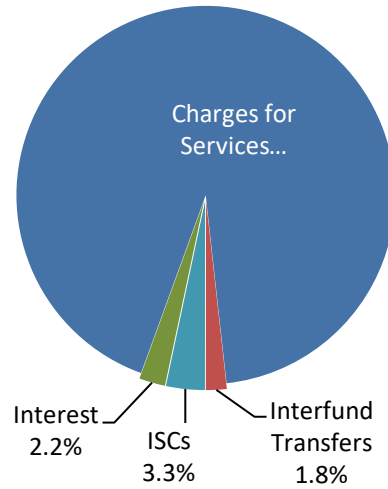
Revenue Information – Infrastructure Funds

STORMWATER FUND REVENUES

Stormwater System User Fees

- Revenue received from stormwater customers pays for the City’s storm drain system.
- Rates are reviewed within the context of a long-term financial plan for the utility. Smaller annual increases are typically recommended to avoid large jumps such as those being proposed by several other jurisdictions throughout the state.
- For fiscal year 2021/22 a rate increase of 7.06% has been approved for January 1, 2022.
- Fiscal year 2021/22 stormwater system revenues are budgeted at \$11.5 million.

Stormwater Operating Revenues



Revenue Information – Infrastructure Funds

Interfund Transfers

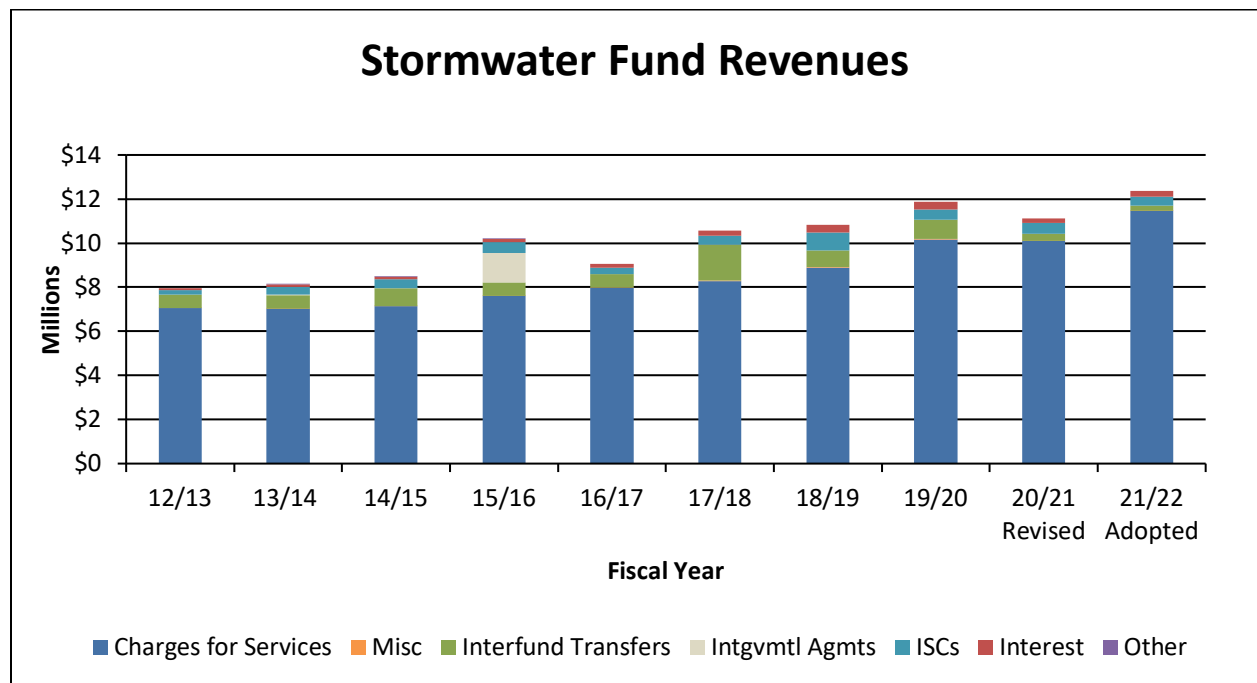
A transfer of \$219,600 from the System Development Charge Fund for debt repayment is budgeted for fiscal year 2021/22.

Other Revenue

- Internal Payments are engineering reimbursements for staff charges and overhead to capital improvement projects, estimated at \$409,000.
- Interest, fees and miscellaneous income comprise the approximate \$276,000 in other income.

Beginning Balance

- Beginning balance is estimated at \$13.8 million, carryover from the prior fiscal year. The beginning balance includes funds identified for future uses, such as infrastructure repair and replacement, construction of capital projects, and other operational requirements needed for system reliability, regulatory compliance and long-term utility operations.



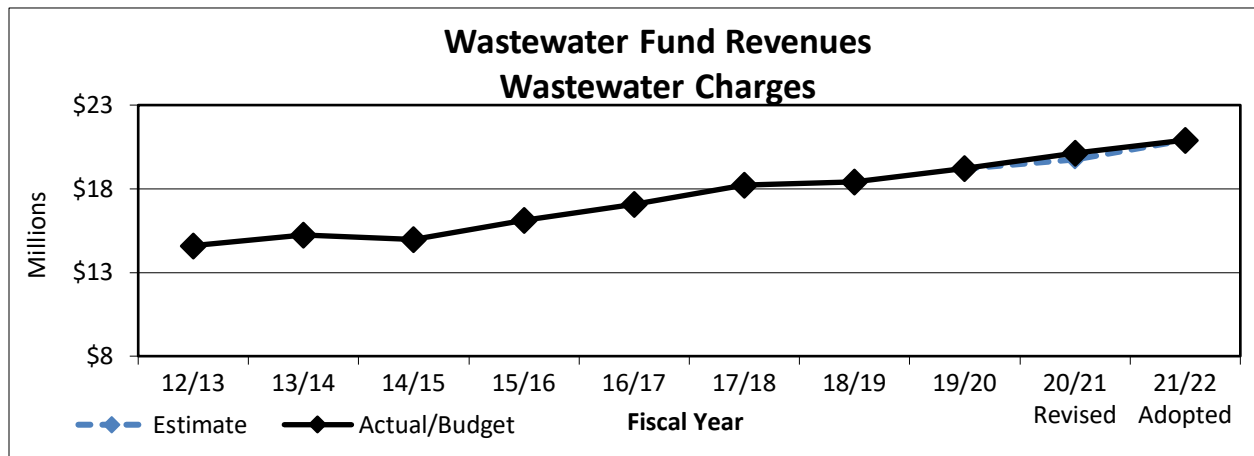
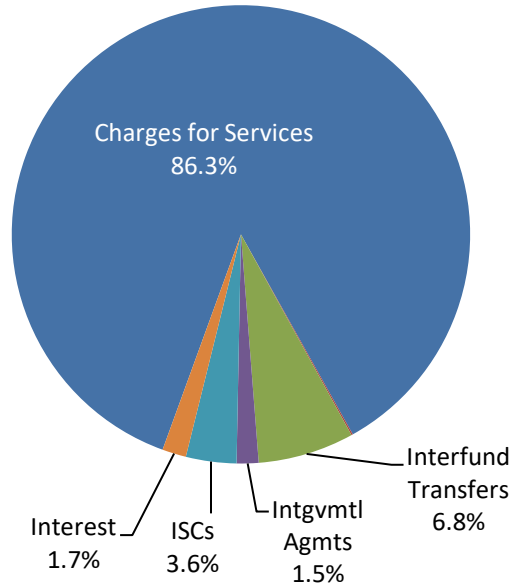
Revenue Information – Infrastructure Funds

WASTEWATER FUND REVENUES

Wastewater Charges

- Revenue received from wastewater utility customers pays for the City’s wastewater collection and treatment system.
- Rates are reviewed within the context of a long-term financial plan for the utility. Smaller annual increases are typically recommended to avoid large jumps such as those being proposed by several other jurisdictions throughout the State.
- For fiscal year 2021/22 a rate increase of 4.34% has been approved for January 1, 2022.
- Fiscal year 2021/22 revenues are budgeted at \$20.9 million.

Wastewater Operating Revenues



Revenue Information – Infrastructure Funds

Interfund Transfers

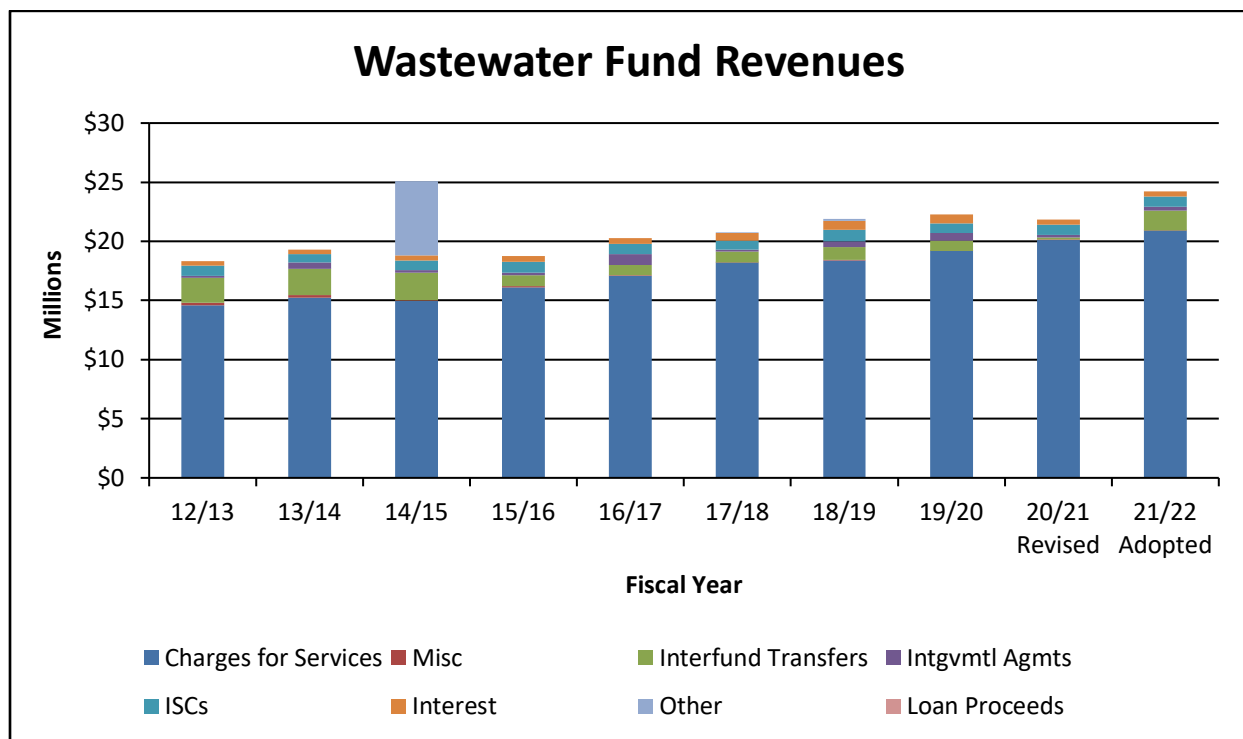
- Interfund Transfers are approximately \$1,641,200, transferred from the System Development Charges Fund for debt payments.

Other Revenue

- Internal Payments are engineering reimbursements for staff charges and overhead to capital improvement projects, estimated at \$863,000.
- Intergovernmental agreements and miscellaneous income including interest income will total approximately \$807,000 in fiscal year 2021/22.

Beginning Balance

- Beginning fund balance is estimated at \$27.1 million, carryover from the prior fiscal year. The amount includes funds identified for future uses, such as debt payment, infrastructure repair and replacement, construction of capital projects, and other modifications needed for system reliability, regulatory compliance and long-term utility operations.



Revenue Information – Support Funds

FACILITIES AND FLEET MANAGEMENT FUND REVENUES

Internal Service Charges

- Internal service charges collect \$5.2 million to pay for the operation and maintenance of all city-owned buildings and the City Hall reception area, and maintenance and fuel costs of city-owned vehicles.

Intergovernmental Revenue

- Gresham-Barlow School District owns and occupies a portion of the Public Safety and Schools building maintained by the City of Gresham. An intergovernmental agreement for maintenance and utilities is the basis for the budgeted fiscal year 2021/22 payments from Gresham-Barlow School District of \$97,000.

Other Revenue

- The Headstart Program rents a city-owned building for \$4,000 per year.
- A lease for \$28,000 for space at the fire training center is anticipated in fiscal year 2021/22.
- \$105,000 is budgeted from insurance reimbursements for accident repairs made to the City's fleet.
- The General Fund transfers \$197,000 into the fund to pay for maintenance and utilities at the five fire stations that are not included in the internal service charge calculation.

Beginning Balance

Beginning balance is estimated at \$1,007,000.

LEGAL SERVICES FUND REVENUES

Internal Service Charges

- Internal service charges collect approximately \$1.3 million to recover the cost to provide legal services to the organization by the City Attorney's Office.

Beginning Balance

- The beginning fund balance is estimated at \$391,000.

Revenue Information – Support Funds

ADMINISTRATIVE SERVICES FUNDS REVENUES

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

Administrative Services

Internal Service Charges

- Internal service charges collect \$14.3 million to recover the cost to provide organization-wide services, such as city administration, finance and budgeting, information technology, communications, community livability services.
- Internal service charges collect \$2.2 million from the three utility funds to recover the cost to provide financial accounting and analysis, billing, collection, customer services and sewer assessment administration for the utility system.

Interfund Transfers

- For fiscal year 2021/22, the fund will collect about \$1.5 million for support of the Community Livability department, geographic information services and administrative services provided to self-insured employee benefit plans.

Other Revenue

- Intergovernmental revenue received in the Administrative Services Fund includes \$410,000 for the Emergency Management program, for the mediation program, and other grants.
- Miscellaneous Income includes delinquency penalty fees and is expected to bring in about \$125,000 related to the utility system.
- Charges for services including loan processing fees, lien checks, and mediation revenues are expected to bring in \$115,000.
- Internal Payments are budgeted at \$1,228,000 and are related to costs for the capital improvement program, and federal reimbursements.

Beginning Balance

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

Revenue Information – Support Funds

EQUIPMENT REPLACEMENT FUND REVENUES

Internal Service Charges

- Internal service charges collect \$4.1 million to reserve for the replacement of City vehicles and other capital equipment. Not all City vehicles and equipment have been covered by this fund in past years, most notably certain fire apparatus.

Transfers

- Transfers are expected to be about \$1.3 million, \$1.0 million of which is for the beginning of repayment for the Enterprise System replacement. The remainder is primarily related to vehicles owned by internal service funds.

Other Revenue

- Interest earnings are expected to bring in about \$178,000 in fiscal year 2021/22.

Beginning Balance

- The beginning fund balance of \$17.9 million is the reserve for future equipment purchases.

WORKERS' COMPENSATION & LIABILITY MANAGEMENT FUND REVENUES

In fiscal year 2019/20, the Worker's Compensation Fund combined with the Liability Management Fund.

Internal Payments

- Payroll charges collect approximately \$1.7 million to pay for the City's self-insured Workers' Compensation Program. Requirements are for operating costs and maintenance of a reserve to pay for on-the-job injury claims.
- Workers' compensation costs are allocated to operating funds as a unit of personnel costs.

Internal Service Charges

- Internal service charges collect \$1.9 million to recover the cost to provide loss control and liability coverage, and to pay for insurance premiums for excess coverage related to Liability Management.

Other Revenue

- Interest earnings and miscellaneous income are expected to be \$132,000 in fiscal year 2021/22.

Beginning Balance

- The Workers' Compensation is expected to have a beginning balance of \$2.1 million in fiscal year 2021/22, which is anticipated to be used for future unexpected claim expenses.
- The beginning balance for Liability Management is estimated at \$1.4 million, a reserve that is maintained by the fund for unexpected claims.
- Adequate reserve levels, based on actuarial analysis must be retained within this fund.

Revenue Information – Support Funds

CITY OF GRESHAM HEALTH AND DENTAL PLANS FUND REVENUES

In fiscal year 2019/20, the Health Insurance Benefits Fund combined with the Dental Insurance Benefits Fund.

Internal Payments

- Payroll charges are budgeted to collect approximately \$8.3 million for the health plan and \$0.8 million for the dental plan for fiscal year 2021/22.

Other Revenue

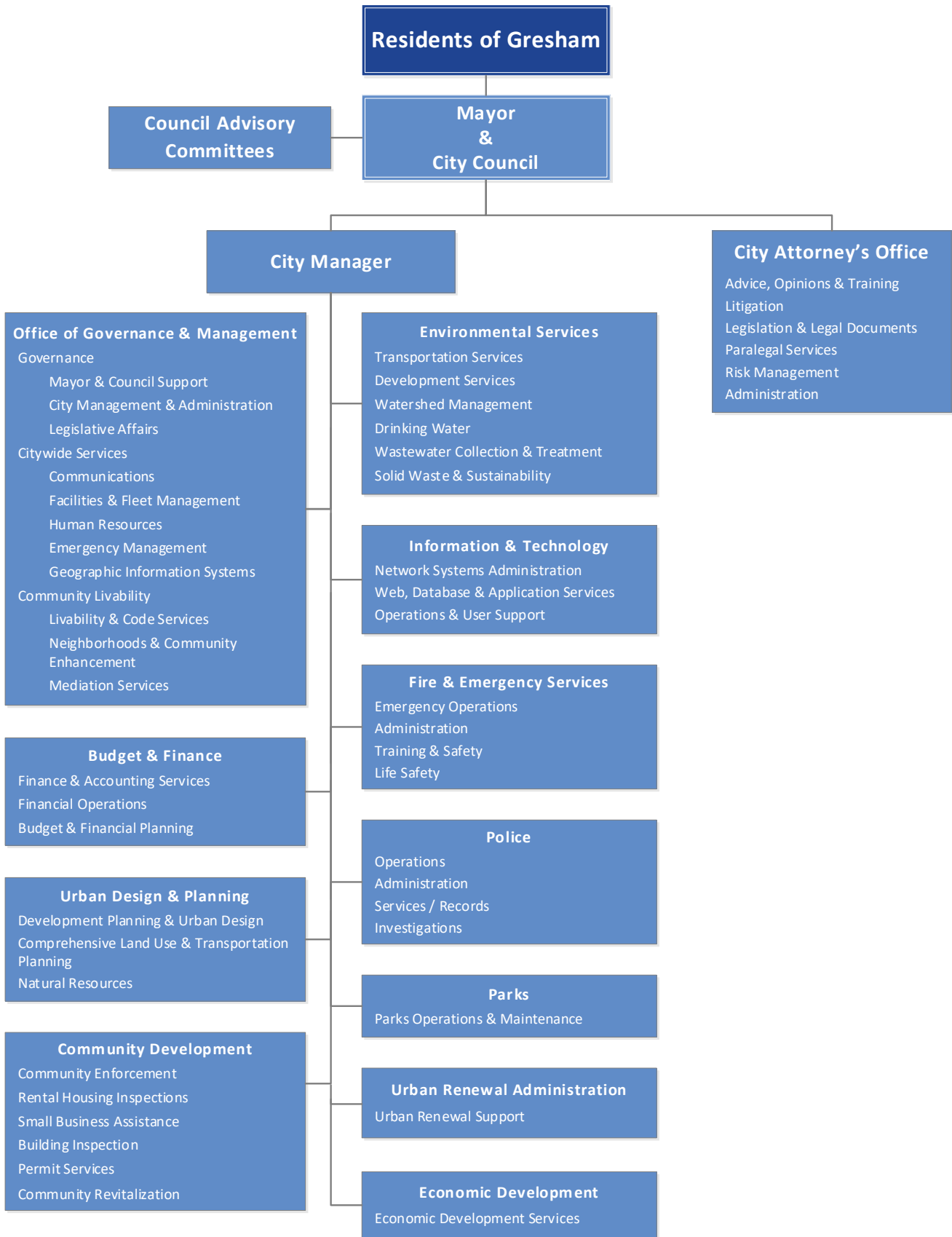
- Investment earnings, employee cost sharing, charges for retiree participation in the plans and other reimbursements are budgeted at \$1.8 million.

Beginning Balance

- Beginning balance is budgeted at \$6.2 million for fiscal year 2021/22 for the health plans. These funds are used as a reserve for future claims. The State of Oregon requires self-insured plans to maintain adequate reserve levels.
- The beginning balance for the dental plan is budgeted at \$1,030,000 for fiscal year 2021/22. These funds are used as a reserve for future claims. This balance was transferred to the combined fund for fiscal year 2019/20.

CITY OF
GRESHAM
OREGON

City of Gresham



Office of Governance and Management

MISSION STATEMENT

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

GENERAL DESCRIPTION

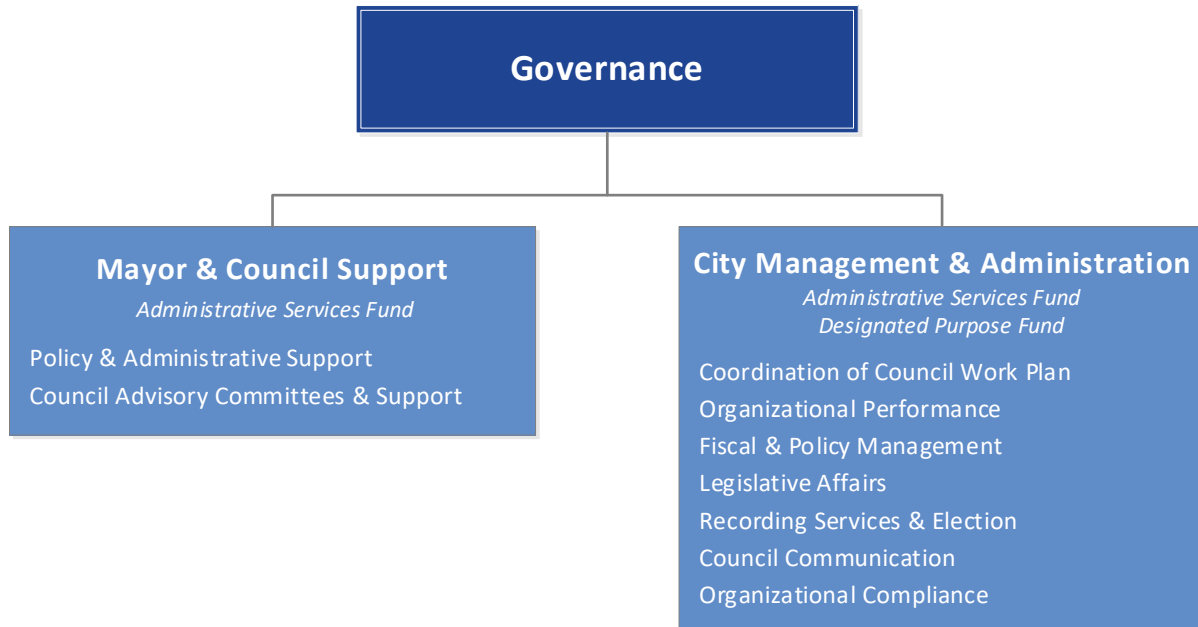
The Office of Governance and Management (OGM) consists of the Mayor and City Council, who are elected by the citizens and supported by the appointed City Manager. The City Manager carries out Council policy by coordinating overall operations of City services and implementing public policy and directing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

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

The three areas are:

- Governance and Administration
- Citywide Services
- Community Livability

Governance and Administration



DEPARTMENT OPERATING PLAN FOR FISCAL YEAR 2021/22

Governance

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

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

City Management & Administration

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

Key issues and work plan for fiscal year 2021/22 include:

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

Citywide Services



DEPARTMENT OPERATING PLAN FOR FISCAL YEAR 2021/22

Human Resources

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

Key issues and work plan for fiscal year 2021/22 include:

- Continue to evaluate how best to address core HR functions with limited staffing.
- Respond to employee relations and labor relations issues, assist supervisors or managers on employee performance issues, and manage and resolve grievances with union representatives.

Citywide Services

- Update policies and practices for addressing the COVID-19 pandemic, including compliance with state and federal public health and occupational regulations. Develop and implement programs supporting employee's health, wellness, and safety. Develop new remote work practices to support employees and city operations during and following the pandemic.
- Continue to monitor constant changes related to the COVID-19 pandemic. To include changes in legislative actions, updating policies and practices to public health, Oregon Health Authority and CDC guidelines.
- Respond, monitor, address and close out employee relation / labor relation matters in a timely manner. Prepare for collective bargaining with the City's three labor groups in spring of 2022.
- Continue to focus on employee health and well-being during the COVID-19 era.

Emergency Management

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

Key issues and work plan for fiscal year 2021/22 include:

- Assist city departments in their planning efforts for disaster and large-scale emergencies to enable continuity of operation for all essential city services.
- Crosswalk the City's Natural Hazard Mitigation Plan with the proposed Climate Action Plan and identify any actions that may be eligible for hazard mitigation grant funding.
- Conduct a full assessment of the City's Emergency Operations Center functions and develop recommendations to improve efficiency.
- Actively participate with county, state, and regional partners to increase inter-agency and inter-disciplinary information sharing to maximize our planning, training and exercising efforts.
- Update the City's Emergency Operations Plan to reflect lessons learned during the COVID-19 disaster.

Communications

The Communications Division provides comprehensive strategic communications services that include community engagement oversight, media relations, marketing, crisis communications, public relations, brand management, graphic design publications, video production, photography, web communication strategy and content development, and social media strategy. Communications manages the City's efforts to provide the public with timely information about its goals, initiatives, and activities. In addition, Communications manages the Gresham Arts Festival, Spirit of Gresham, and Gresham Lilac Run events.

Key issues and work plan for fiscal year 2021/22 include:

- Ensure all audiences have accessible and timely access to city information via the platform of their choice.
- Recognizing the key role of inclusive and culturally competent community engagement to further the City's diversity, equity and inclusion goals, partner with community organizations to reach underserved communities and explore new tools and tactics to support staff in their public outreach efforts.

Citywide Services

- Continue to lead public information and outreach to support COVID-19 response and recovery.
- Support other Council Work Plan projects with communications and marketing needs as well as engagement strategy development.
- Advise and consult with departments regarding initiatives, programs, and services.
- Advance the City's use of digital communication tools and multimedia production.

Geographic Information Systems (GIS)

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

Key issues and work plan for fiscal year 2021/22:

- Update technology infrastructure to leverage advances in GIS capabilities and deploy a robust, secure and reliable GIS platform.
- Expand web GIS solutions.
- Maintain integrity of data by promoting data governance practices.
- Provide GIS training and support for all city departments.

Facilities and Fleet Management

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

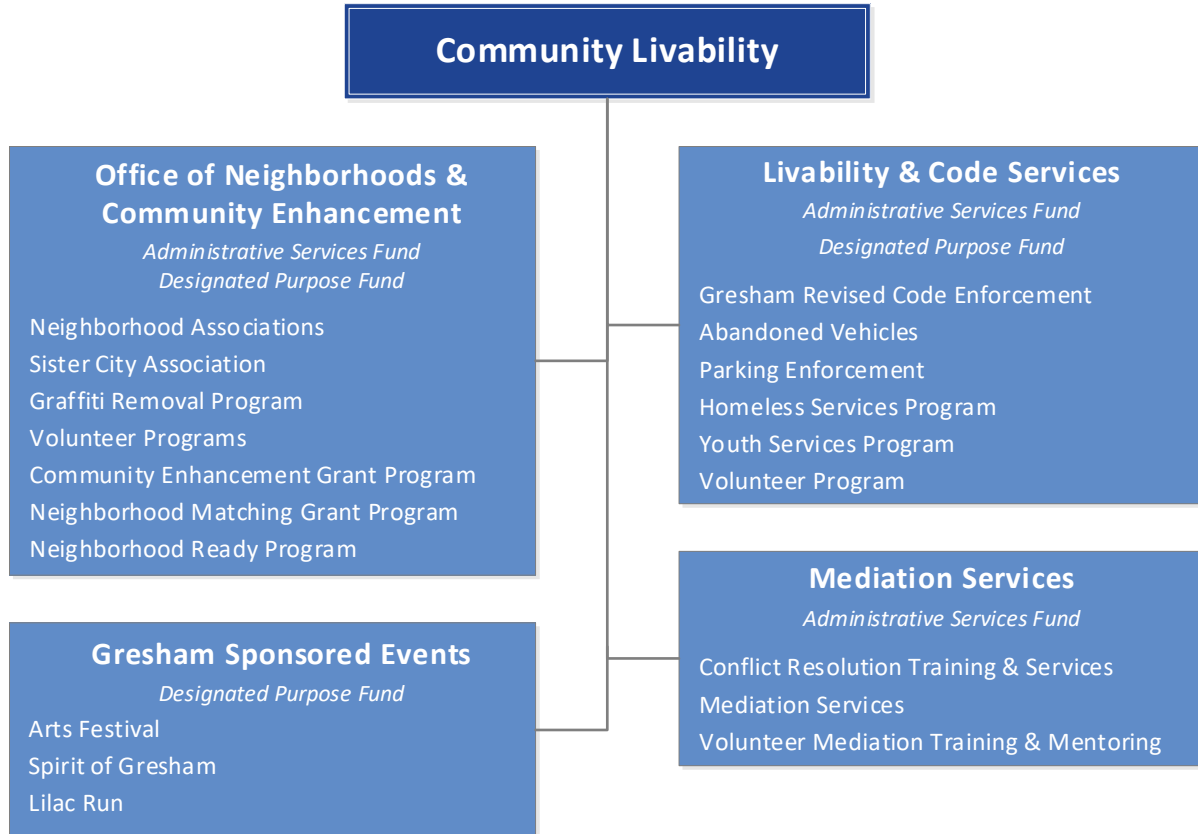
Responsibility for the repair and maintenance of five of the fire stations continues to be delegated to Fire and Emergency Services. Facilities staff supports Station 71 located in the Public Safety and Schools Building.

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

Key issues and work plan for fiscal year 2021/22 include:

- Service city facilities and fleet for optimal functionality and safety, while minimizing deterioration.
- Continue the implementation of the Fleet Services Study recommendations, while ensuring continuous functionality of service delivery.
- Complete major capital improvements in accordance with fiscal year 2021/22 facilities capital plan.
- Continue to coordinate with departments on vehicle acquisition efficiencies and deployments.

Community Livability



DEPARTMENT OPERATING PLAN FOR FISCAL YEAR 2021/22

Office of Neighborhoods and Community Enhancement

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

Key issues and work plan for fiscal year 2021/22 include:

- Continue to grow and support existing Neighborhood Associations, offer leadership training and re-activate inactive associations.
- Work with staff and community partners to implement a plan for engaging diverse communities and improve public outreach.
- Work with Neighborhood Associations to promote preparedness initiatives that make neighborhoods more resilient to crime and emergencies under Neighborhood Ready, the City's crime prevention and disaster preparedness program for neighborhoods.
- Collaborate with regional partners to promote and build a network of volunteer opportunities in Gresham.
- Continue to coordinate the Green and Clean citywide day of service dedicated to improving our community.
- Leverage the use of technology to as a complimentary way for the City to engage its residents.

Community Livability

- Continue implementing the Neighborhood Matching Grant program to support neighborhood projects that foster civic pride and promote the interests of the Gresham community.
- Continue implementing Gresham's Community Enhancement Grant Program to improve livability and prosperity in our neighborhoods.

Mediation Services

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

Key issues and work plan for fiscal year 2021/22 include:

- Continue to provide foreclosure mediation locally for Oregon's Foreclosure Avoidance Mediation Program.
- Provide mediation locally for the Second Home Program, serving homeless youth in the Gresham-Barlow, Reynolds and Centennial school districts.
- Provide mediation services for the local division of the Department of Human Services, Child Welfare, serving families and youth.
- Provide planning and support for Oregon's Housing Eviction Avoidance Program.
- Train and mentor contracted facilitators to provide both high-quality facilitation in the Child Welfare Program and volunteer mediation services.
- Provide mediation services for disputes involving manufactured and marina homes.
- Train and mentor volunteer mediators for a variety of conflict solutions including landlord-tenant issues, neighborhood conflicts, code-related issues, police referrals, and employment issues.
- Continue to improve and deliver the conflict management training series for citizens within East Multnomah County to learn and practice conflict resolution skills.
- Continue to promote the Mediation Program to a wider audience through media and marketing efforts.
- Expand diversity, equity, and inclusion efforts to diversify the Advisory Board and Mediator team to better reflect the communities we serve.
- Work to dismantle barriers to mediation and conflict resolution training services for the Black, Indigenous, and persons of color in our community.
- Provide support and training in the principles of mediation to Gresham Neighborhood Associations.

Livability and Code Services

The Livability and Code Services Division is responsible for improving and maintaining the livability of the Gresham community by addressing city code violations, connecting homeless residents with resources, and providing prevention and intervention services for youth. The division's alignment with the Office of Neighborhoods and Community Enhancement is designed to increase synergy within and among neighborhoods to engage residents in addressing code compliance issues and improving overall community livability.

Community Livability

Code Compliance

Code Compliance enhances livability of the Gresham community by addressing city code violations including land use, general nuisances, parking, and abandoned vehicle issues.

Key issues and work plan for fiscal year 2021/22 include:

- Continue to refine and maximize efficiency in code compliance processes through targeted process improvement efforts.
- Grow Neighbors Helping Neighbors volunteer program to engage residents in meaningful service opportunities to help neighbors who face barriers to code compliance on their property.

Homeless Services

The Homeless Services Program is responsible for connecting Gresham's homeless residents with shelter, housing, and other resources.

Key issues and work plan for fiscal year 2021/22 include:

- Continue to explore new strategies, funding and partnerships.
- Meet or exceed the shelter and housing placement goals established through our partnership with A Home for Everyone.

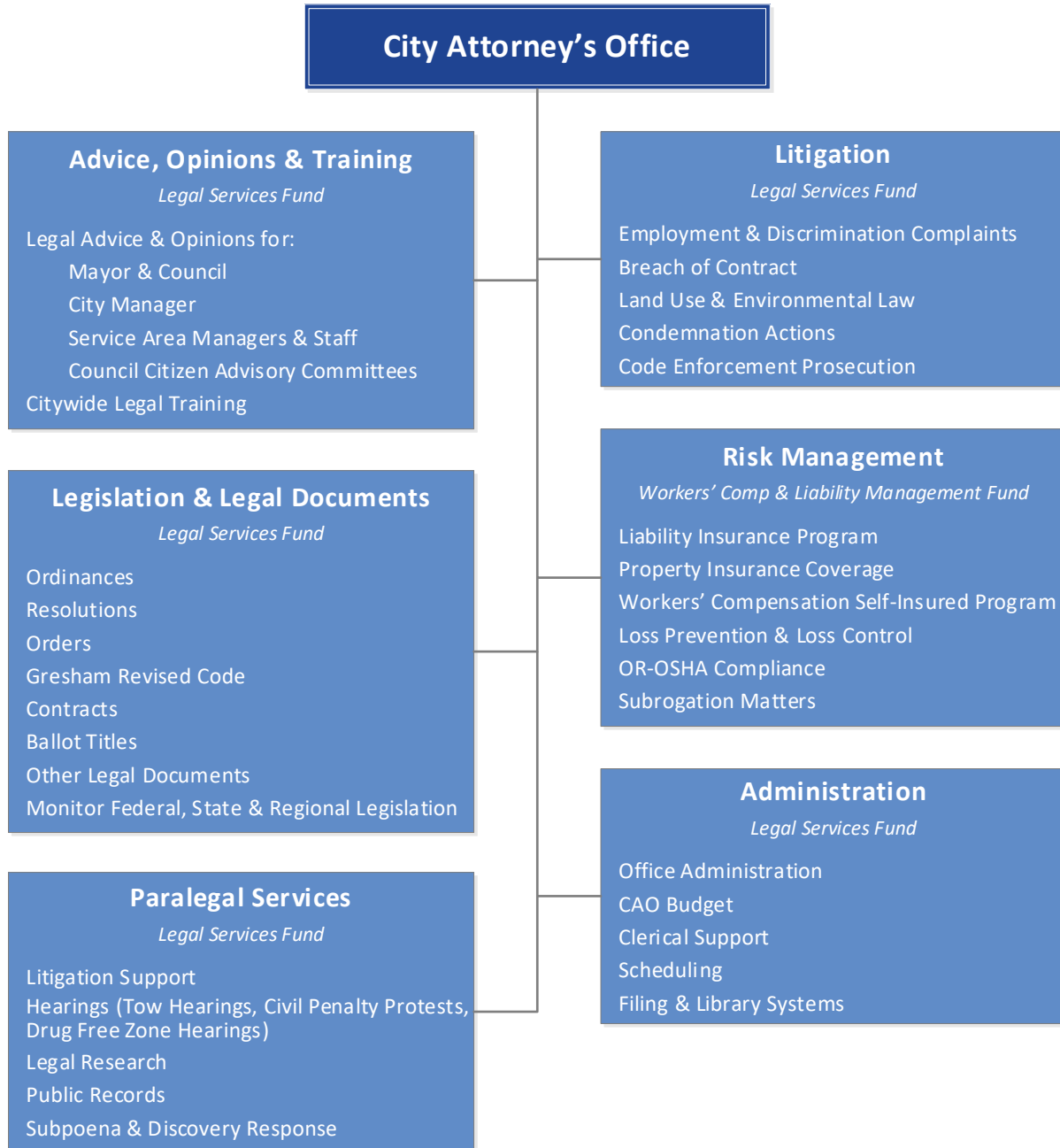
Youth Services

The Youth Services Program is responsible for creating positive opportunities for youth including recreation, mentoring, education and employment support services. This program provides support and coordination for the Youth Advisory Council, Summer Kids in the Park, Late Night Basketball, Sunday Futsal, Family of Friends Mentoring, and Gang Outreach programs.

Key issues and work plan for fiscal year 2021/22 include:

- Continue to explore new strategies, funding and partnerships.
- Re-apply for Oregon Youth Development Council grant funding.

City Attorney's Office



MISSION STATEMENT

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

GENERAL DESCRIPTION

The City Attorney's Office (CAO) provides services to the City Council, City Manager, Service Area Managers and staff, and Council Citizen Advisory Committees. Services include providing timely legal advice and opinions to the organization; the creation, review and approval of all written contracts and legal

City Attorney's Office

documents; advice and opinions on complying with increasingly vast and complicated labor and employment laws; the preparation of ordinances, resolutions and other documents; the defense and representation of city officers and employees in arbitration, administrative agency proceedings, and litigation; the initiation of legal actions as directed by Council; citywide legal training; monitoring and advising staff regarding the potential risks and impacts of proposed legislation; drafting/assisting staff with proposed code/policy changes and/or revisions; and supervision of outside legal counsel.

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

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

DEPARTMENT OPERATING PLAN FOR FISCAL YEAR 2021/22

The goal of CAO for fiscal year 2021/22 continues to be providing high-quality, timely and cost effective legal and risk management services. The office strives to practice preventive law by anticipating potential legal issues and identifying potential solutions before problems arise.

Legal Services

Key issues and work plan for fiscal year 2021/22 include:

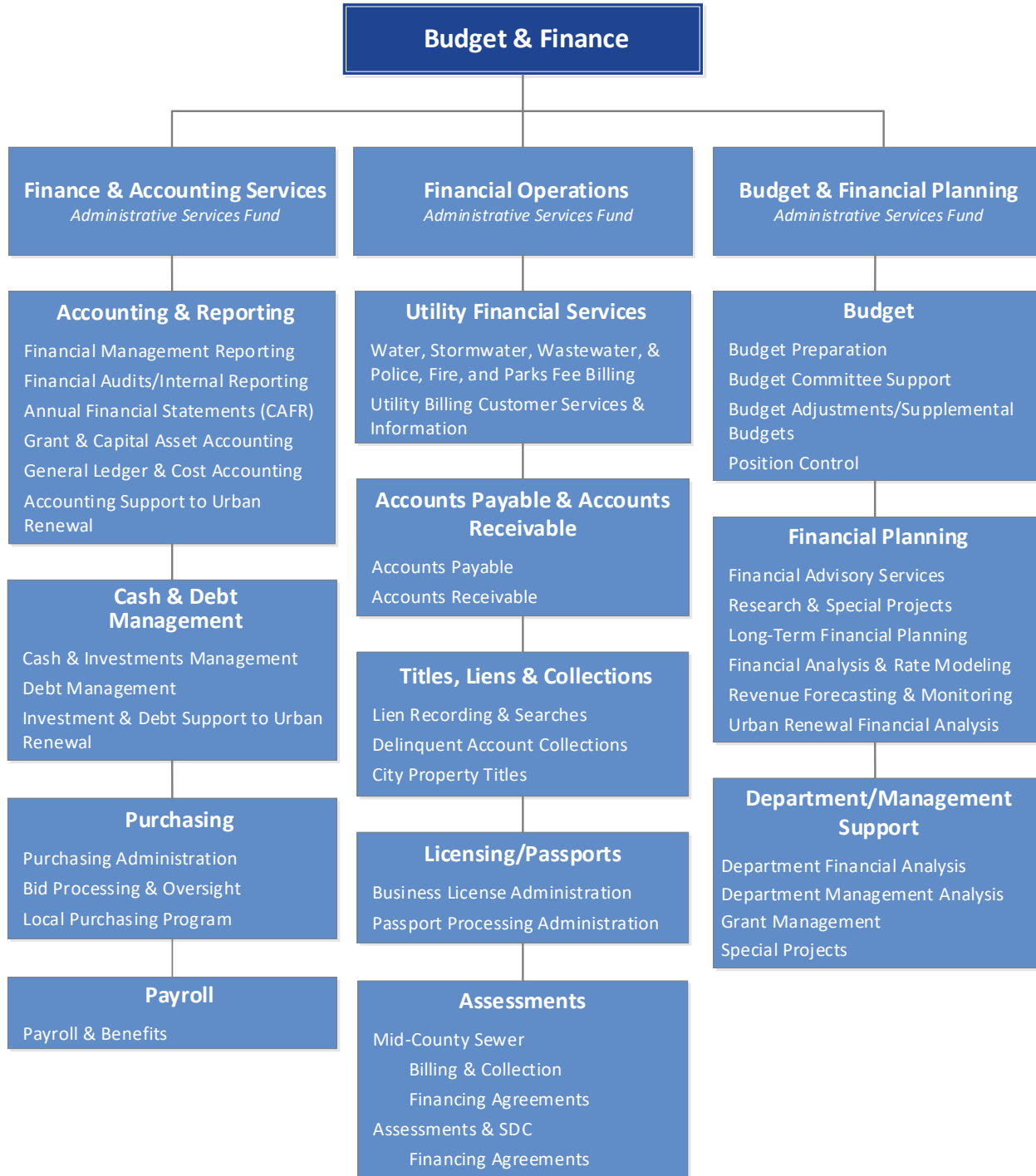
- Provide legal support to Council Work Plan projects and significant operational decisions including urban redevelopment, neighborhood livability, improving DEI internally and externally, the City's Covid-19 response, and land use planning projects.
- Provide legal support to enforcement efforts throughout the organization.
- Address longstanding staffing issues within CAO in an effort to effectively provide the legal services desired by the organization, align staffing levels with the reality of a larger organization and more complicated compliance landscape, and address a backlog of work needed to bring the City in line with 21st century service strategies.

Risk Management

Key issues and work plan for fiscal year 2021/22 include:

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

Budget and Finance



Budget and Finance

GENERAL DESCRIPTION

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

DEPARTMENT OPERATING PLAN FOR FISCAL YEAR 2021/22

Finance and Accounting Services

Finance and Accounting Services oversees the annual external audit, provides grant and capital asset accounting, develops cost accounting plans, administers the City's and Urban Renewal Area's investment and debt portfolios, publishes interim and annual financial reports, and provides other accounting services to the City and the Rockwood/West Gresham Urban Renewal Area. Other functions include payroll, purchasing and other financial advisory services as requested.

Key issues and work plan for fiscal year 2021/22 include:

- Support the Council Work Plan and the Rockwood-West Gresham Urban Renewal Area by providing accounting, auditing and financial advisory services.
- Support the Department of Environmental Services and Budget and Financial Planning with a long-term debt issuance.
- Support Enterprise Resource Planning (ERP) system replacement implementation.

Financial Operations

Financial Operations ensures the timely collections of City revenues including billing and collections for city utilities, assessments, financing agreements, and miscellaneous accounts receivable requirements. Other functions include payment of City obligations, title and lien searches, business licensing, administration of bad debt collection and, prior to the COVID-19 pandemic, passport application services. At this time, passport services have been suspended, and staff are being redeployed to support needed activities related to the ERP system replacement implementation and transition.

Key issues and work plan for fiscal year 2021/22 include:

- Continue to implement direct financial assistance with the utility billing assistance program as it relates to hardships created by the COVID-19 pandemic.
- Oversee an upgrade to the Cayenta Utility Billing software.
- Support Enterprise Resource Planning (ERP) system replacement implementation.

Budget and Financial Planning

The Budget and Financial Planning Division incorporates financial planning, analysis, and budget development into one functional area. This allows for a closer partnership between departments to provide city management with a higher level of expertise for complex financial analyses and increased monitoring of resources. The division also prepares the City's budget and supplemental budgets in compliance with state laws and works with the Finance Committee throughout the year to provide a foundation for the budget process.

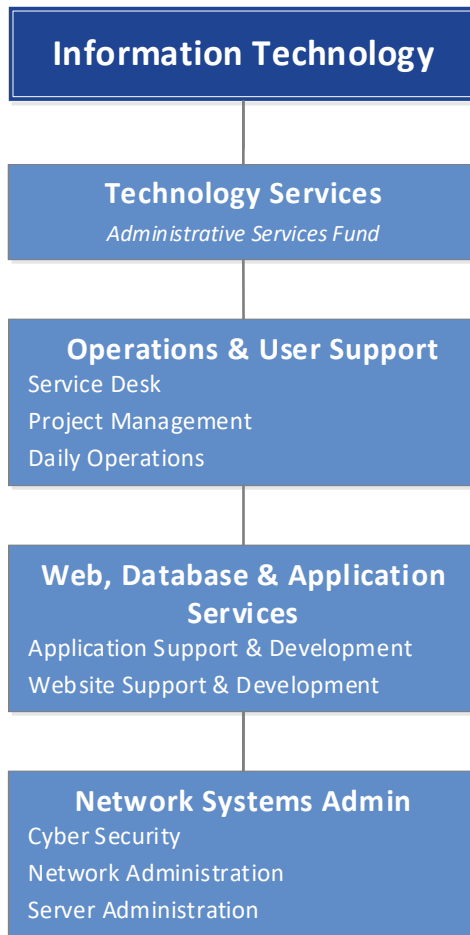
Budget and Finance

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

Key issues and work plan for fiscal year 2021/22 include:

- Engage in meaningful conversations with the Gresham community to address and find a solution for the City's long-term financial stability for the General Fund.
- Continue to advocate for and directly manage the reimbursement from federal and state resources for expenses related to the COVID-19 pandemic.
- Continued development, refinement, monitoring, and reporting of financial plans to ensure sustainability.
- Support the Department of Environmental Services and Finance and Accounting Services with a long-term debt issuance.
- Prepare and monitor the annual budget and related functions.
- Continue collaborative evaluation and implementation of cost-saving measures and operational improvement opportunities throughout the organization.
- Support Enterprise Resource Planning system replacement implementation.
- Provide analytical support for all City departments and Council Work Plan projects.
- Provide staff support to the Finance Committee.

Information Technology



MISSION STATEMENT

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

GENERAL DESCRIPTION

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

DEPARTMENT OPERATING PLAN FOR FISCAL YEAR 2021/22

Information Technology

We develop and provide core enterprise services in the areas of desktop computing, collaborative tools, network services, business systems, cyber security, electronic communications, telecommunications, website, systems integration, applications/database support, employee coaching and training, data management, information systems and analysis. The Information Technology Department works in cross-

Information Technology

division problem solving teams composed of staff members whose skill sets match the project at hand. These agile groups often include members from other departments.

For fiscal year 2021/22, Information Technology will continue to focus resources on updating the City's technology infrastructure and critical business systems as well as providing operational support and services across all levels and departments in the City.

Key project and work plan for fiscal year 2021/22:

- Continue implementation of the Enterprise Resource Planning System (ERP) replacement.
- Better align IT projects with the City's strategic plans to support Council and our community.
- Replace end-user computers and associated equipment with new technology, embracing the new work paradigm.
- Continue to improve enterprise-wide security, enhance disaster recovery, and tune operational continuity.

Police



Police

MISSION STATEMENT

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

GENERAL DESCRIPTION

Administration

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

Operations

The Operations Division is primarily responsible for the initial response to calls for police services. Services provided by full-time officers include routine and directed patrol, traffic enforcement and investigation, education programs, canine support in high risk situations and area searches, restraint of criminal street gang activities, proactive approach to problems on school grounds and adjoining properties through the use of school resource officers, special emergency response to high risk incidents, cadets, Tri-Met transit police, neighborhood livability issues, provide crisis response, safety planning and follow-up services to individuals in mental health crisis coming into contact with Gresham Law Enforcement Officers, and the acquisition, inventory, and repair of equipment.

Investigations

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

Services

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

Police

DEPARTMENT OPERATING PLAN FOR FISCAL YEAR 2021/22

The fiscal year 2021/22 budget provides for a reduced level of service in the elimination of four sworn officer positions. This will have an impact on the department's ability to be proactive and will affect basic patrol functions. The Police Department's focus will be on maintaining a patrol unit that can continue to respond to the more than 70,000 calls for service we receive annually.

The Police Department's budget also eliminates two civilian positions: one Police Technician, one Police Records Specialist. The budget for fiscal year 2021/22 also reflects the elimination of state funding for the East Metro Gang Enforcement Team.

This budget includes converting a limited-term Body Worn Camera Technician position to a full-time equivalent position and adds a Crime Analyst position.

Key challenges and work plan items for fiscal year 2021/22:

- Facility Improvement
 - Developing a more secure and safe facility
 - Developing a more community-oriented facility.
- Reduced Staffing
- Increase in Violent Crime
- Complexity/resource-intensive calls, i.e., mental health, social unrest, houselessness,
 - Complex calls require more resources and more follow-up. As a result, many property crimes fall off and are not able to be followed-up on.
 - Mental health team—currently grant funded. (service coordination team)
- Work to build trust with Gresham's communities of color and ensure community safety for all residents through modern policing strategies.
 - (COVID restrictions notwithstanding) Re-institute community engagements (Citizen's Academy, Coffee with a Cop, Shop with a Cop, Evening basketball, etc) with a focus on partnerships that can assist in outreach to historically underserved or underrepresented populations, including Latino Network, Programa Hispano, Boys and Girls Club, Rosewood initiative etc. This would be in coordination with Council-led public engagement process.

Fire and Emergency Services



Fire and Emergency Services

MISSION STATEMENT

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

GENERAL DESCRIPTION

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

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

In addition, FES provides various specialty rescue and response services including:

- 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.

Administration

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

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

Supervision of the Life Safety Division and maintaining Oregon OSHA compliance are the responsibility of Fire Administration. Fire Administration also interacts with other City departments and provides coordination with other state and local government agencies.

Emergency Operations

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

Fire and Emergency Services

(confined space, high and low angle rope rescue, and structural collapse), water rescue, hazardous materials response, and wildland fire.

Training and Safety

Training is provided to maintain response readiness and proficiency at all levels. Emergency medical technician and paramedic training is provided to maintain State certification.

Life Safety

The Life Safety Division applies the fire codes to new construction to ensure appropriate fire suppression access and that the water supply and safety features, such as alarms and sprinkler systems, are code compliant. Fire investigation and determining causes is conducted for known arson fires, those involving a significant fire loss and fire fatalities.

DEPARTMENT OPERATING PLAN FOR FISCAL YEAR 2021/22

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

Key challenges and work plan items for fiscal year 2021/22:

- Increasing costs with limited resources.
 - Some of the increases in cost are outside of Gresham's control.
- Facilities – Multiple Fire stations are in immediate need of improvement.
- Increase staffing and increasing the number of units.
- Meeting National Standards.
- SAFER Council – Fire and Emergency Services department will continue its multi-year process to study the condition and location of the City's fire stations. Furthermore, the regional SAFER (Sustainable Affordable Funding for Emergency Response) Council will perform a needs assessment to determine appropriate emergency response levels in the East County service area.
- Continue multi-year process to study the condition and location of the City's fire stations.

Urban Renewal Administration



GENERAL DESCRIPTION

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

DEPARTMENT OPERATING PLAN FOR FISCAL YEAR 2021/22

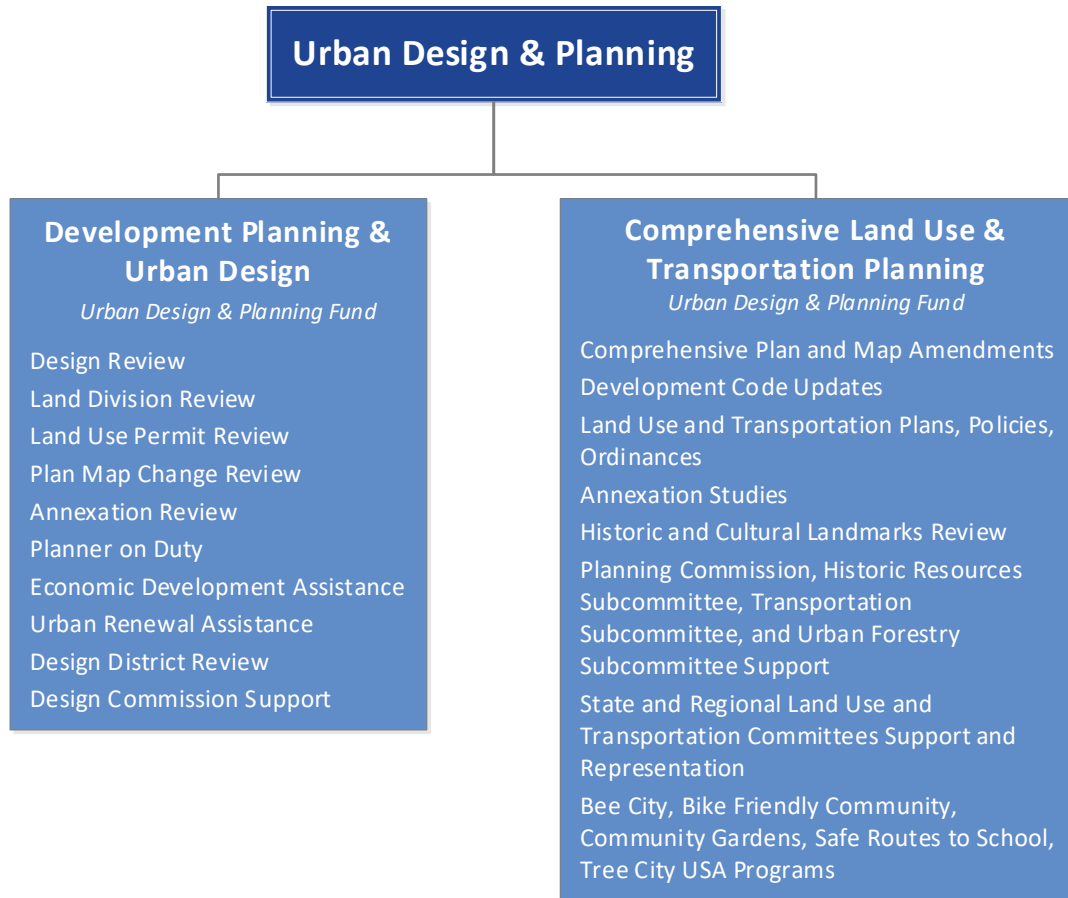
Key issues and work plan for fiscal year 2021/22 include:

- Rockwood Rising/Catalyst Site Development - This project will build on previous GRDC infrastructure investments to create economic opportunities for families in the community:
 - Work with RKM Development to continue community engagement efforts and tenant recruitment.
 - Assist RKM Development in finalizing project financing and continue to seek grant funding for the project's programmatic elements.
 - Monitor construction activities on the site.
 - Communicate and coordinate with the community and partner organizations throughout construction of the project.
- Stark Street Property Redevelopment - This project will help renew and revitalize the Stark Street corridor, increasing community services, enhancing the built environment and attracting additional private investment.

Urban Renewal Administration

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

Urban Design and Planning



MISSION STATEMENT

Your partners in creating a greater Gresham.

GENERAL DESCRIPTION

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

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

DEPARTMENT OPERATING PLAN FOR FISCAL YEAR 2021/22

Development Planning

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

Urban Design and Planning

Major functions include:

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

Key issues and work plan for fiscal year 2021/22 include:

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

Comprehensive Land Use and Transportation Planning

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

Major functions include:

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

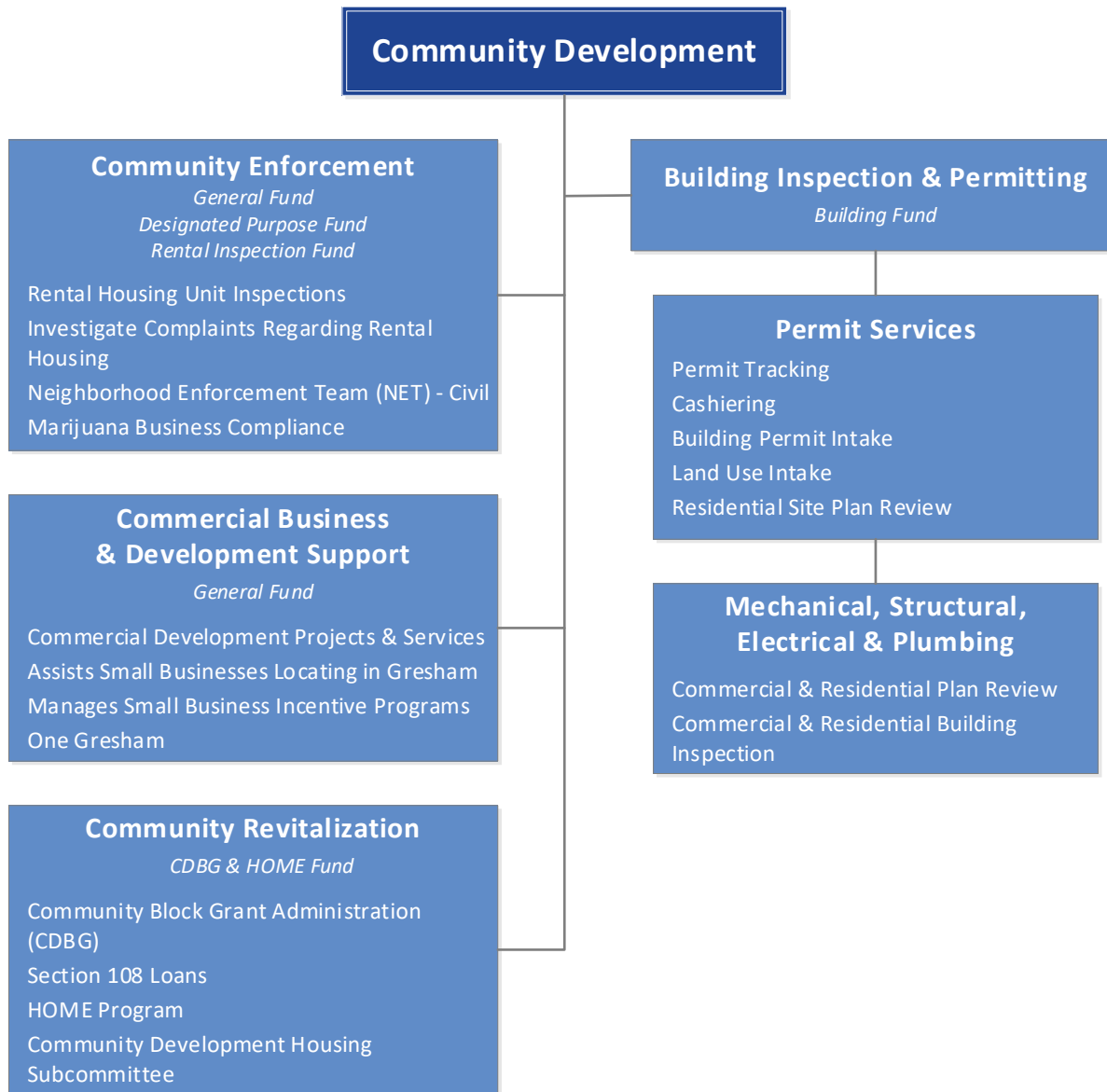
Urban Design and Planning

- Make public presentations before Council Advisory groups, neighborhood associations, community organizations, and hearing bodies on Comprehensive Plan amendment projects.
- Coordinate with Metro, Multnomah County, TriMet, ODOT, and other government partners on regional planning and policy.
- Represent the City at meetings such as the Metro Policy Advisory Committee, Metro Joint Policy Advisory Committee on Transportation, East Multnomah County Transportation Committee and Oregon Department of Transportation Area Commissions on Transportation as well as regional legislative efforts for land use and transportation.
- Provide staff support for the Planning Commission, Transportation Subcommittee, Urban Forestry, and Historic Resources Subcommittees.

Key issues and work plan items for fiscal year 2021/22 include:

- Update the organization and format of the Development Code to ensure ease of use, consistency, and clarity.
- Review and update sections of the Development Code that address Corridor Design Districts, “middle” housing, Trees, and natural resources and hillside overlay areas.
- Continue to explore solutions to the Housing and Houselessness Council Work Plan through the Housing Capacity Analysis and Housing Production Strategy efforts.
- Develop Concept Plans for the City’s six undeveloped parks.
- Research emerging transportation trends and develop policy and program alternatives to integrate new technologies.
- Develop strategies for development in the Pleasant Valley and Springwater Plan Areas.
- Develop a Climate Action Plan.
- Continue engagement in the Division Transit Project.
- Work with Clackamas and Multnomah Counties and the City of Happy Valley to prioritize projects and seek funds to enhance the 172nd/181st/182nd/190th (“Clackamas to Columbia”) corridor.
- Continue to foster an economic, urban redevelopment, and social strategy that strengthens and links the City’s three iconic commercial centers – Rockwood, Civic, and Downtown.

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.

Community Development

DEPARTMENT OPERATING PLAN FOR FISCAL YEAR 2021/22

Building Development

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

The construction segment of the economy continues to experience a strong demand for service. The demand for service is impacting plan reviews, building inspections and permit processing functions. This is expected to continue into fiscal year 2021/22. The Building Development Division is anticipated to continue providing building services for Troutdale, Fairview, and Wood Village.

Key issues and work plan for fiscal year 2021/22:

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

Code Enforcement

Within Community Development, Code Enforcement resources for fiscal year 2021/22 will be focused on addressing vacant homes, derelict structures and addressing enforcement issues related to hotels/motels. The Code Enforcement resources within Community Development will also continue supporting the cross-departmental Neighborhood Enforcement Team (NET) which serves as a proactive unit that works closely with property owners, property management companies and neighborhood associations to combat the most severe and complex enforcement cases within the community. Code Enforcement efforts also include the compliance of marijuana businesses in the city through permitting, registration, inspection and enforcement.

Key issue and work plan for fiscal year 2021/22:

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

Community Development

Rental Housing Inspections

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

It is anticipated that the service level in fiscal year 2021/22 will be approximately the same as the prior year.

Key issue and work plan for fiscal year 2021/22:

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

Commercial Business Assistance

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

Commercial Business and Development support will continue to assist with the revitalization and attraction of new commercial development of mid-to-large office, retail, mixed-use tenants and development projects. This work will be in support of the adopted Council work plan and other City economic development related projects, programs and initiatives.

Key issue and work plan for fiscal year 2021/22:

- Continue the Technical Assistance Program, designed and implemented to assist small businesses during the COVID-19 pandemic by identifying state, federal and private resources that are available and applying for these funds.
- Increasing services for local small businesses through implementing additional programming including education, new partnerships, outreach/community engagement, online information, and networking.
- Enhance outreach to the small business community that results in additional vacant Gresham storefronts being filled with thriving enterprises and support of existing businesses.
- Pre-development/pre-leasing services.
- Administration of incentive programs as available, additional programming or services.
- Creation of additional marketing material and campaigns to promote City programs to small and mid-to-large commercial projects.

Community Development

- Rapid Response/navigation and support services for mid-to-large retail, office and mixed-use commercial development projects that align with the City's urban redevelopment efforts.
- Promote desired development in corridors and the Downtown, Rockwood and Civic Neighborhood centers through the Urban Redevelopment and Economic Development Council Work Plan Items.

Community Revitalization

The Community Revitalization Program coordinates delivery of Federal assistance through Community Development Block Grant (CDBG) and HOME grant funding. The program invests approximately \$1.5 million annually in community services, public infrastructure, economic development, and affordable housing for Gresham residents. Additional funding for both the CDBG and HOME programs has been awarded to the City through COVID-19 related federal funding acts. Unspent funds from these additional funds will be carried over to fiscal year 2021/22.

Key issues and work plan for fiscal year 2021/22 include:

- Administer CDBG and HOME grant programs in accordance with Federal regulations.
- Provide staff support to the Community Development and Housing Subcommittee.
- Administer the Section 108 Program and support Section 108 policy development and provide loan program assistance.
- Provide annual Fair Housing training for landlords.

Economic Development



MISSION STATEMENT

Creating solutions for quality development and a healthy business climate.

GENERAL DESCRIPTION

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

DEPARTMENT OPERATING PLAN FOR FISCAL YEAR 2021/22

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

The team has four major areas of focus:

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

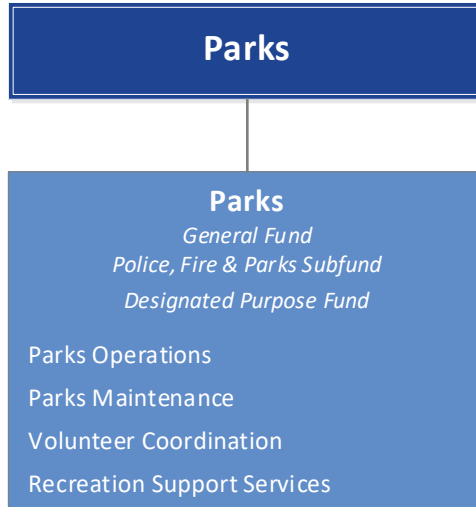
Key issues and work plan for fiscal year 2021/22 include:

- Ensure Gresham is the most competitive jurisdiction in the region for industrial development by continuing work on economic development strategies.
- Aggressive marketing of the advantages for both large and small industrial and commercial companies to locate in the City of Gresham.

Economic Development

- COVID-19 assistance for the City's Traded Sector businesses.
- Recruitment efforts to include major office employers and targeted retail anchor tenants, in addition to traded sector businesses.
- Aggressively market Gresham industrial sites to advanced manufacturers and professional service companies, consistent with City's Traded Sector Strategy.
- Management of Traded Sector investment incentive programs.

Parks Services



MISSION STATEMENT

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

GENERAL DESCRIPTION

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

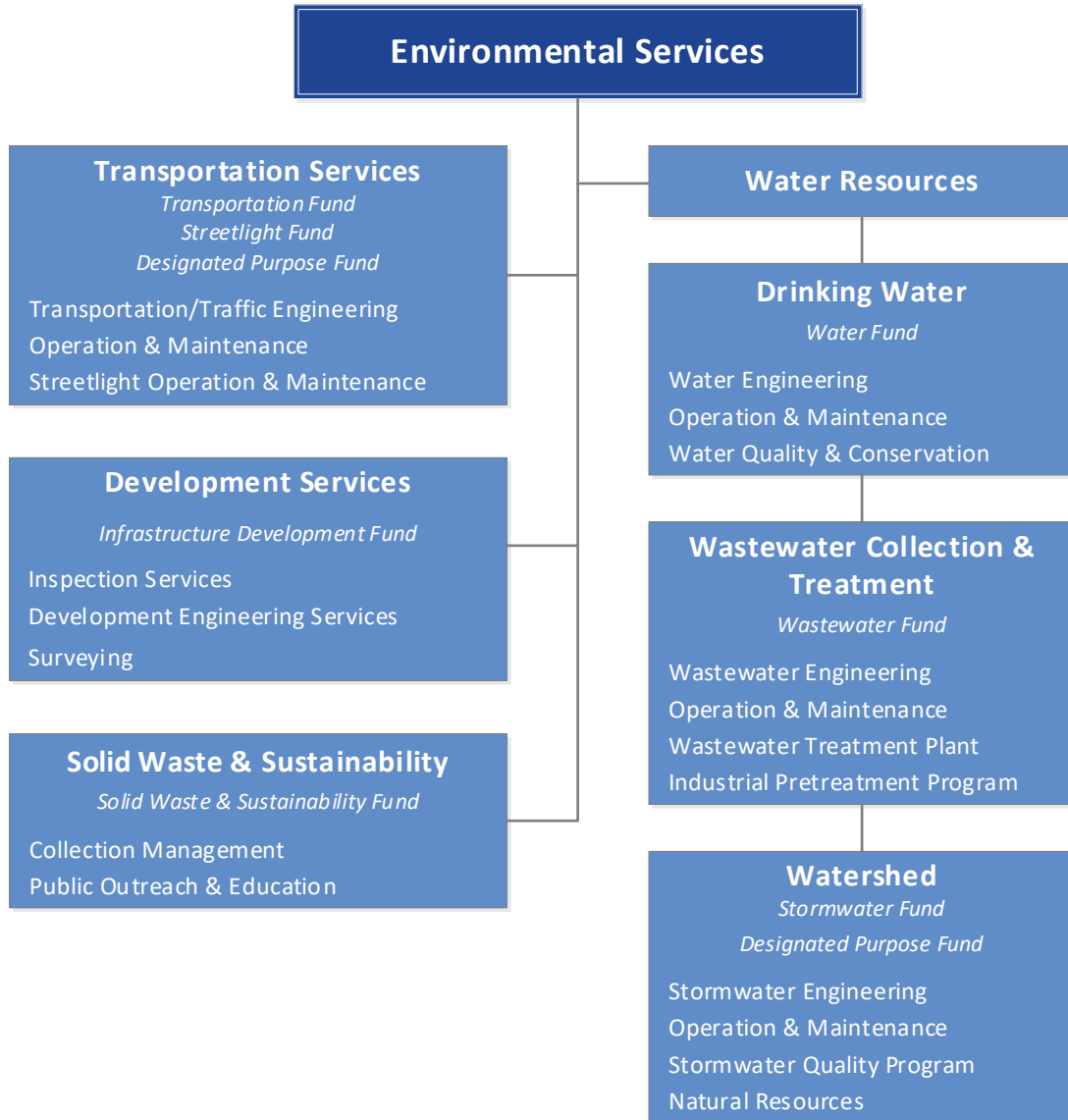
Operating expenditures for Parks are budgeted in the General Fund and in the Police, Fire and Parks Subfund. Parks related capital improvement projects are budgeted in the Park CIP Fund with resources from system development charges, grants, loans and private donations.

DEPARTMENT OPERATING PLAN FOR FISCAL YEAR 2021/22

Key issues and work plan for fiscal year 2021/22:

- Focus maintenance activities on safety, code compliance, and asset preservation to provide safe and enjoyable recreation opportunities.
- Continue to build relationships with community partners.
- Continue condition assessment of all amenitized parks in the system to provide a baseline understanding of parks levels of service and deferred maintenance.
- Assess park programs and work toward equitable actions that remove barriers to participation, foster inclusiveness, and serve diverse populations.
- Provide information and support to inform the Parks Steering Committee about parks maintenance, staffing resources, deferred maintenance, and recreation programs.

Environmental Services



MISSION STATEMENT

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

GENERAL DESCRIPTION

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

Environmental Services

DEPARTMENT OPERATING PLAN FOR FISCAL YEAR 2021/22

Solid Waste and Sustainability

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

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

Key issues and work plan for fiscal year 2021/22 include:

- Continue implementation of state and regional mandated education and outreach programs.
- Continue promotion of community event recycling resources within the City.
- Develop culturally relevant educational materials with a focus on equity.
- Continue expansion and enhancement of our existing Gresham Green Business and Green School programs.
- Expand multifamily recycling education and outreach to property managers and tenants.
- Support the development of a community-wide Climate Action Plan.
- Continue supporting the development of a Disaster Debris Management Plan.

Transportation

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

This budget was developed using priorities gathered by input from City Council, Council advisory committees, the City's pavement inspection and assessment program, and interdepartmental coordination with the water utilities, along with the 2013 Transportation System Plan. The capital portion has been reviewed by the City of Gresham Planning Commission for approval.

The budget is shaped by the following goals:

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

Environmental Services

Key issues and work plan for fiscal year 2021/22 include:

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

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

Streetlights

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

Key issues and work plan for fiscal year 2021/22 include:

- Continue large-scale replacement of LED lights that are still under warranty in order to extend the longevity of the lights.
- Prioritize and complete select infill streetlight projects to enhance vehicular and pedestrian safety.
- Respond to service requests to repair malfunctioning lights.
- Support near- and long-range development projects.

Infrastructure Development Services

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

Development engineering related services are funded primarily through developer fees with support coming from utility rates and gasoline taxes. Surveying services are funded primarily through charges to capital projects, utility rates, and gasoline taxes. Public Works Inspections services are funded through

Environmental Services

developer fees, utility rates, and gasoline tax sources as they serve both capital and private development projects.

Key issues and work plan for fiscal year 2021/22 include:

- Increase core business services provided by Public Works Inspection and Surveyors to meet additional capital construction demands associated with the “Hitting the Streets” local street reconstruction program.
- Review and update right-of-way permitting processes and associated business practices to ensure good customer service, high-level of efficacy, and resultant quality infrastructure.
- Continue to review development plans with electronic plan (e-Plan) review software, which now includes the planning module, to increase productivity, predictability, and precision through database management and visual software tools.
- Work with other DES divisions to incorporate cost indexing into the City’s System Development Charges.
- Continue to work on process improvements throughout development services.

Drinking Water

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

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

Most of the City’s drinking water supply is Bull Run Watershed surface water, purchased from the Portland Water Bureau. This supply is supplemented with Cascade groundwater from three wells and a treatment facility that are jointly owned by Gresham and the Rockwood Water People’s Utility District (PUD).

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

Key issues and work plan for fiscal year 2021/22 include:

- Implement the joint Groundwater Development Master Plan in partnership with Rockwood Water PUD to provide an independent water supply for Gresham customers by 2026. Coordinate water infrastructure upgrades and replacement with Transportation’s local street reconstruction program.
- Continue Well Field Protection Program activities with the cities of Portland and Fairview to help ensure the safety of groundwater supplies for east county citizens.
- Complete prioritized projects from the Capital Maintenance Plan.
- Continue system maintenance activities related to hydrants, valves, meters and service connections. Continue to utilize leak detection technology to find and repair leaks and support conservation efforts to further reduce unaccounted for water loss.
- Continue participation in local and regional emergency preparedness and response programs and community activities.

Environmental Services

Stormwater and Natural Resources

The Watershed Program provides flood protection through continual improvement and maintenance of the City's stormwater system and works to monitor and improve the water quality and habitat of 75 miles of streams and 674 acres of riparian corridors to meet state and federal water quality and Endangered Species Act regulations. Gresham's stormwater system handles 4.3 billion gallons of runoff each year and protects water quality under the Clean Water Act and Safe Drinking Water Act regulations. The stormwater system includes approximately 9,000 catch basins, 225 miles of drainage pipes, 1,100 drywells, 575 rain gardens, and 58 publicly maintained regional and local stormwater treatment/flood-control facilities.

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

Key issues and work plan for fiscal year 2021/22 include:

- Continue implementation of a program to maintain private stormwater ponds and underground filters that are currently owned by multiple property owners.
- Continue development of a condition assessment program to determine storm pipe rehabilitation and repair needs, including a detailed TV inspection program of high priority pipe areas.
- Continue upgrading stormwater infrastructure in coordination with Transportation's local street reconstruction program.
- Comply with the City's National Pollution Discharge Elimination System (NPDES) permit for discharge of stormwater to surface waters. This includes ongoing efforts to: implement erosion control and business inspections to prevent pollutant releases; conduct stream, storm and wildlife monitoring; conduct tree planting for stream shade benefits; conduct residential and business education efforts to reduce the use of toxic products and to incorporate native plant and onsite stormwater management techniques that benefit biodiversity and stream health.
- Implement programs to promote pollution prevention with businesses and proper maintenance of private stormwater facilities. The permit also requires additional emphasis on "green infrastructure" for new development and retrofitting the existing streets and other impervious surfaces and a new focus on improving stream bank stability to reduce sediment levels in the City's creeks.
- Other CIP projects include the following: continue work on updating the outdated Stormwater Infrastructure Master Plan.

Wastewater Collection and Treatment

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

Operating expenses in the Wastewater Program are budgeted in the Wastewater Fund and are primarily funded by utility rates. Wastewater-related capital improvement projects, budgeted in the Wastewater Construction Fund, are funded through utility rates and system development charges. The condition of

Environmental Services

wastewater infrastructure is assessed by in-house staff as part of the Program's asset management system, which is a determining factor the Oregon State Department of Environmental Quality uses when evaluating whether to assess fines for sanitary sewer overflows.

Key issues and work plan for fiscal year 2021/22 include:

- Continue implementation of comprehensive and sustainable asset management practices for the wastewater collection, conveyance, and treatment systems.
- Coordinate wastewater infrastructure upgrades and replacement with Transportation's local street reconstruction program.
- Continue compliance with NPDES permit requirements. A permit renewal application was submitted to the DEQ in February 2019 and a new permit was issued by the DEQ in 2021.
- Continue implementation of the City's Industrial Pretreatment Program, which involves working with existing and potential new permitted industries, to ensure ongoing protection of the wastewater collection system and plant.
- Continue work on collection system projects including the East Basin Trunk Upgrade Phase III which will provide for capacity and growth in the Pleasant Valley and/or Springwater areas.
- Continue repair and replacement of aging infrastructure and catch up on evaluations of pipe condition including smoke testing, TV inspection, and pipe repair projects.
- Continue prioritization and replacement of sewer lines with the worst asset condition score and highest consequence of failure score. (Sewer lines with the worst scores were generally built during the 1950's.)
- Continue treatment plant upgrades in keeping with federal standards to include seismic evaluation.

General Fund & Police, Fire and Parks Fund Overview

General Fund

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

The money received by the General Fund is used for public services such as police and fire protection, emergency medical response, parks maintenance, economic development, code compliance and community planning.

Police, Fire and Parks Subfund

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

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

The adopted budget reflects the following expenditures within this fund:

Police

Targeting Gang Activity

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

Addressing Crimes that Impact Neighborhood Livability

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

Maintaining Police Response Times

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

General Fund & Police, Fire and Parks Fund Overview

Fire

Keeping Fire Stations Open

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

Parks

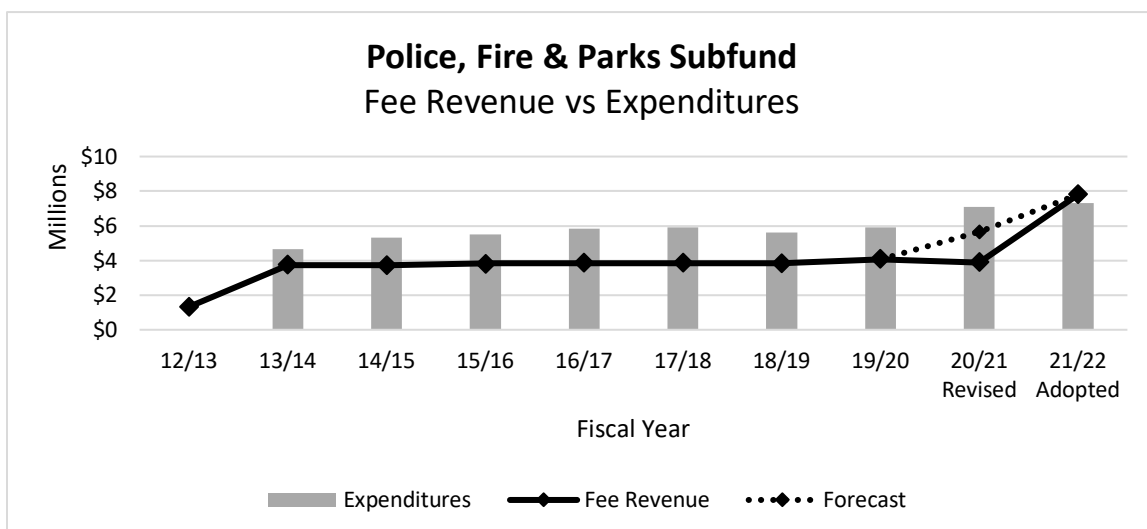
Keeping Parks Clean, Safe, and Accessible

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

Fund Structure and Display

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

The specific services budgeted within the Police, Fire and Parks Fund have been consistent since the inception of the fund. While General Fund resources have always been relied on to partially fund the specific services, the difference between the cost of those services and the revenue provided by the Police, Fire and Parks fee has grown during that time. An 18-month temporary increase to the Police, Fire and Parks fee became effective January 1, 2021, temporarily aligning revenues and expenses. The chart below shows the General Fund support over the history of the fee.



Resources and Requirements by Fund

General Fund	2018/19 Actual	2019/20 Actual	2020/21 Revised Budget	2021/22 City Manager Proposed	2021/22 Budget Committee Approved	2021/22 City Council Adopted
Resources						
Taxes	39,422,284	31,243,916	32,447,000	33,129,000	33,129,000	33,129,000
Licenses & Permits	429,795	512,243	489,000	423,000	423,000	423,000
Intergovernmental	11,197,658	17,409,592	17,160,000	16,830,000	16,830,000	16,830,000
Charges for Services	430,599	4,604,117	4,394,000	8,036,000	8,036,000	8,036,000
Utility License Fees	10,641,084	11,180,201	14,653,000	16,731,000	16,731,000	16,731,000
Miscellaneous Income	719,025	843,453	648,000	397,000	397,000	397,000
Internal Payments	-	3,742	-	-	-	-
Interfund Transfers	127,256	75,000	1,319,000	1,775,000	1,775,000	1,775,000
Internal Service Charges	518,052	411,385	838,257	717,964	717,964	717,964
Beginning Balance	20,014,665	17,250,565	10,612,000	12,021,450	12,021,450	12,021,450
Total Resources	83,500,418	83,534,214	82,560,257	90,060,414	90,060,414	90,060,414
Requirements						
Police	32,673,686	35,329,296	39,477,202	41,839,764	41,839,764	41,839,764
Fire & Emergency Services	21,759,595	25,191,703	27,127,116	29,647,297	29,647,297	29,647,297
Community Development	852,341	615,939	1,045,441	1,064,065	1,064,065	1,064,065
Economic Development	661,911	693,490	854,143	725,884	725,884	725,884
Parks	2,779,082	2,863,155	3,499,257	4,031,228	4,031,228	4,031,228
<i>Operating Total</i>	<i>58,726,615</i>	<i>64,693,583</i>	<i>72,003,159</i>	<i>77,308,238</i>	<i>77,308,238</i>	<i>77,308,238</i>
Interfund Transfers	7,523,238	5,892,912	5,622,200	5,651,000	5,651,000	5,651,000
Contingency	-	-	1,115,000	1,088,000	1,088,000	1,088,000
Unappropriated	17,250,565	12,947,719	3,819,898	6,013,176	6,013,176	6,013,176
<i>Non-Operating Total</i>	<i>24,773,803</i>	<i>18,840,631</i>	<i>10,557,098</i>	<i>12,752,176</i>	<i>12,752,176</i>	<i>12,752,176</i>
Total Requirements	83,500,418	83,534,214	82,560,257	90,060,414	90,060,414	90,060,414

GENERAL NOTE: The City began using a new Chart of Accounts structure in fiscal year 2019/20. Several funds, departments, and divisions were restructured, and certain revenue and expense items were recategorized. As a result, comparisons with prior years may be difficult. Please refer to the *Budget Message* section of this document for further details regarding account structure changes, and to the *Revenue Information* and *Expenditure Information* sections for additional details regarding year over year budget comparisons.

RESOURCES NOTE: Beginning in fiscal year 2019/20, activity previously shown in the Police, Fire & Parks Fund is included. Additionally, Interest Income is included within Miscellaneous Income rather than shown separately and several other revenue items have been recategorized.

REQUIREMENTS NOTE: Beginning in fiscal year 2019/20, activity previously shown in the Police, Fire & Parks Fund is included.

Department Requirements

General Fund	2018/19 Actual	2019/20 Actual	2020/21 Revised Budget	2021/22 City Manager Proposed	2021/22 Budget Committee Approved	2021/22 City Council Adopted
Police						
Requirements by Division						
Police Administration	1,290,051	1,065,349	1,010,476	1,051,594	1,051,594	1,051,594
Police Operations	16,005,774	19,128,768	21,878,363	22,854,589	22,854,589	22,854,589
Police Investigations	4,151,014	4,852,643	5,320,481	5,808,198	5,808,198	5,808,198
Police Records	1,798,593	1,850,372	1,998,571	2,006,766	2,006,766	2,006,766
Police Services	976,042	934,350	1,175,849	1,597,711	1,597,711	1,597,711
PD Support Services	8,452,212	7,497,814	8,093,462	8,520,906	8,520,906	8,520,906
Police Total	<u>32,673,686</u>	<u>35,329,296</u>	<u>39,477,202</u>	<u>41,839,764</u>	<u>41,839,764</u>	<u>41,839,764</u>
Requirements by Category						
Personnel Services	20,932,887	24,145,768	26,912,402	28,804,954	28,804,954	28,804,954
Materials & Services	11,443,890	11,147,885	12,529,800	13,034,810	13,034,810	13,034,810
Capital Outlay	296,909	35,643	35,000	-	-	-
Police Total	<u>32,673,686</u>	<u>35,329,296</u>	<u>39,477,202</u>	<u>41,839,764</u>	<u>41,839,764</u>	<u>41,839,764</u>

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REQUIREMENTS NOTE: Beginning in fiscal year 2019/20, information includes activity that was previously shown separately in the Police, Fire and Parks Fund. Additionally, certain expenses previously included in the Support Division have been moved to the other divisions.

Department Requirements by Type

General Fund	2018/19 Actual	2019/20 Actual	2020/21 Revised Budget	2021/22 City Manager Proposed	2021/22 Budget Committee Approved	2021/22 City Council Adopted
Police						
Requirements by Type						
Personnel	13,422,955	15,097,784	17,061,519	17,701,623	17,701,623	17,701,623
Benefits	7,509,932	9,047,984	9,850,883	11,103,331	11,103,331	11,103,331
Professional & Technical Services	2,517,066	2,495,944	2,684,227	2,817,670	2,817,670	2,817,670
Property Services	489,247	193,796	292,792	276,744	276,744	276,744
Other Services	332,984	145,851	298,979	283,030	283,030	283,030
Materials	623,203	808,570	1,123,040	1,041,160	1,041,160	1,041,160
City Grants & Contributions	-	5,910	37,300	35,300	35,300	35,300
Internal Payments	-	-	-	60,000	60,000	60,000
Internal Service Charges	7,481,390	7,497,814	8,093,462	8,520,906	8,520,906	8,520,906
Capital Outlay	296,909	35,643	35,000	-	-	-
Police Total	<u>32,673,686</u>	<u>35,329,296</u>	<u>39,477,202</u>	<u>41,839,764</u>	<u>41,839,764</u>	<u>41,839,764</u>

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Expenditure Information by Fund & Department

Fund: General and Police, Fire and Parks
Dept: Police

FY 2021/22 BUDGET HIGHLIGHTS

Personnel Services

Limited Term	(\$65,328) decrease. Reflects the conversion of LTE to FTE status of staff.
Accrued Comp Absence	\$90,800 increase. Based on anticipated expenditures associated with retirements.

Materials and Services

Contracted Services	\$67,150 increase. The POIC gang-outreach contract was temporarily grant funded. This reflects the return of the contract back to this operating budget.
Invest Res/Drug Seizure	(\$17,000) decrease. Reflects the shift of these expenses to the Designated Purpose Fund to be paid for with forfeiture funds.
Printing	(\$6,200) decrease. Anticipated expenditures reduced due to availability of online resources.
Promotion	\$4,600 increase. Based on the anticipated replacement of camera equipment.
Dues & Memberships	(\$6,465) decrease. Aligns budget with actual expenditures.
Minor Equipment & Tools	(\$40,050) decrease. Fiscal year 2020/21 included one-time purchase of equipment for training, such as CPR.
Computer/Software/Maintenance	(\$20,300) decrease. Fiscal year 2020/21 included one-time expenses related to software upgrades.
Internal Professional Services	\$60,000 increase. Reflects training/overtime costs for paramedics supporting Police Department functions.
Equipment	(\$35,000) decrease. Fiscal year 2020/21 included one-time equipment purchases.

NOTE: Commentary on line items of variances of +/- 10% from fiscal year 2020/21 revised to fiscal year 2021/22 adopted. This does not include the 2900 series of material and services. These line items are internal service charges allocated to each fund/division from the City's internal service providers. For a complete explanation, see the Internal Service Charge Manual.

Line Item Detail by Department

General Fund	2020/21 Revised Budget	2021/22 City Manager Proposed	2021/22 Budget Committee Approved	2021/22 City Council Adopted
Police				
Requirements by Type				
Personnel				
501001 Wages/Salaries	13,472,977	13,910,001	13,910,001	13,910,001
501004 Limited Term	65,328	-	-	-
501006 Temporary & Seasonal	93,100	100,900	100,900	100,900
501010 Overtime	2,151,481	2,273,650	2,273,650	2,273,650
501030 Premium Pay	1,019,433	1,067,072	1,067,072	1,067,072
501070 Accrued Comp Absence	259,200	350,000	350,000	350,000
Total Personnel	17,061,519	17,701,623	17,701,623	17,701,623
Benefits				
501101 FICA	1,295,701	1,321,174	1,321,174	1,321,174
501102 Tri-Met Tax	133,065	136,549	136,549	136,549
501110 PERS - Employer	2,420,555	3,494,412	3,494,412	3,494,412
501111 PERS - IAP Pickup	1,019,311	1,032,125	1,032,125	1,032,125
501112 PERS - Bond	624,890	636,784	636,784	636,784
501120 Health Insurance	3,327,427	3,273,844	3,273,844	3,273,844
501121 Dental Insurance	311,768	311,953	311,953	311,953
501122 Workers' Compensation	482,347	493,789	493,789	493,789
501130 Other Benefits	235,819	402,701	402,701	402,701
Total Benefits	9,850,883	11,103,331	11,103,331	11,103,331
Professional & Technical Services				
502006 Contracted Services	568,800	635,950	635,950	635,950
502008 Med & Psych	5,600	5,000	5,000	5,000
502010 Dispatch Services	2,092,107	2,176,000	2,176,000	2,176,000
502020 Permits & Licenses	720	720	720	720
502026 Invest Res/Drug Seizure	17,000	-	-	-
Total Professional & Technical Services	2,684,227	2,817,670	2,817,670	2,817,670
Property Services				
502106 Cell Phone/Wireless Services	200,142	188,594	188,594	188,594
502124 Infrastructure R & M	20,000	19,000	19,000	19,000
502140 Rent/Lease	72,650	69,150	69,150	69,150
Total Property Services	292,792	276,744	276,744	276,744
Other Services				
502204 Printing	17,935	11,735	11,735	11,735
502208 Promotion	2,850	7,450	7,450	7,450
502212 Dues & Memberships	9,595	3,130	3,130	3,130
502214 Training & Education	97,201	92,849	92,849	92,849
502215 Travel Expenses	92,810	90,135	90,135	90,135
502216 Meals	36,838	35,981	35,981	35,981
502221 Uniform Cleaning	41,750	41,750	41,750	41,750
Total Other Services	298,979	283,030	283,030	283,030
Materials				
502301 Office Supplies	35,050	35,050	35,050	35,050

Line Item Detail by Department

General Fund	2020/21 Revised Budget	2021/22 City Manager Proposed	2021/22 Budget Committee Approved	2021/22 City Council Adopted
Police				
502312 Vehicle Supplies, Parts, Maint	93,550	86,000	86,000	86,000
502314 Minor Equipment & Tools	189,000	148,950	148,950	148,950
502316 Equip Supplies, Parts, Maint	305,300	298,300	298,300	298,300
502324 First Aid & Safety	30,000	30,000	30,000	30,000
502325 Other Supplies	163,700	164,100	164,100	164,100
502326 PPE & Uniforms	175,130	169,910	169,910	169,910
502360 Books & Publications	4,560	2,400	2,400	2,400
502361 Postage & Delivery	1,150	1,150	1,150	1,150
502363 Computer/Software/Maintenance	115,100	94,800	94,800	94,800
502364 Employee Recognition	10,500	10,500	10,500	10,500
Total Materials	1,123,040	1,041,160	1,041,160	1,041,160
City Grants & Contributions				
502406 Customer Assistance	27,800	27,800	27,800	27,800
502408 Incentive Programs	6,500	4,500	4,500	4,500
502410 Contributions/City Match	3,000	3,000	3,000	3,000
Total City Grants & Contributions	37,300	35,300	35,300	35,300
Internal Payments				
502810 Internal Professional Services	-	60,000	60,000	60,000
Total Internal Payments	-	60,000	60,000	60,000
Internal Service Charges				
502904 ISC - Property Management	561,788	535,007	535,007	535,007
502906 ISC - Vehicle Maint & Fuel	1,053,628	1,091,036	1,091,036	1,091,036
502910 ISC - Legal	276,789	298,931	298,931	298,931
502916 ISC - City Administration	649,730	782,583	782,583	782,583
502918 ISC - Financial Services	620,604	696,290	696,290	696,290
502922 ISC - Information Services	2,013,672	1,790,479	1,790,479	1,790,479
502924 ISC - Citywide Services	824,544	987,694	987,694	987,694
502926 ISC - General Support Services	112,727	123,585	123,585	123,585
502928 ISC - Community Livability	113,129	78,567	78,567	78,567
502930 ISC - Liability Management	460,982	560,274	560,274	560,274
502950 ISC - Equipment Replacement	1,319,387	1,489,978	1,489,978	1,489,978
502952 ISC - Computer Replacement	86,482	86,482	86,482	86,482
Total Internal Service Charges	8,093,462	8,520,906	8,520,906	8,520,906
Capital Outlay				
503008 Equipment	35,000	-	-	-
Total Capital Outlay	35,000	-	-	-
Police Total	39,477,202	41,839,764	41,839,764	41,839,764

Department Requirements

General Fund	2018/19 Actual	2019/20 Actual	2020/21 Revised Budget	2021/22 City Manager Proposed	2021/22 Budget Committee Approved	2021/22 City Council Adopted
Fire & Emergency Services						
Requirements by Division						
Fire Administration	800,663	901,972	1,082,361	1,060,124	1,060,124	1,060,124
Fire Emergency Operations	14,264,436	18,077,158	19,600,239	20,878,000	20,878,000	20,878,000
Life Safety	840,614	1,032,000	1,300,493	1,367,851	1,367,851	1,367,851
Training & Safety	1,050,422	1,074,413	923,411	1,504,818	1,504,818	1,504,818
FES Support Services	4,803,460	4,106,160	4,220,612	4,836,504	4,836,504	4,836,504
Fire & Emergency Services Total	<u>21,759,595</u>	<u>25,191,703</u>	<u>27,127,116</u>	<u>29,647,297</u>	<u>29,647,297</u>	<u>29,647,297</u>
Requirements by Category						
Personnel Services	15,659,811	19,063,892	20,534,242	22,764,806	22,764,806	22,764,806
Materials & Services	6,046,896	5,946,717	6,559,374	6,880,991	6,880,991	6,880,991
Capital Outlay	52,888	181,094	33,500	1,500	1,500	1,500
Fire & Emergency Services Total	<u>21,759,595</u>	<u>25,191,703</u>	<u>27,127,116</u>	<u>29,647,297</u>	<u>29,647,297</u>	<u>29,647,297</u>

GENERAL NOTE: The City began using a new Chart of Accounts structure in fiscal year 2019/20. Several funds, departments, and divisions were restructured, and certain revenue and expense items were recategorized. As a result, comparisons with prior years may be difficult. Please refer to the *Budget Message* section of this document for further details regarding account structure changes, and to the *Revenue Information* and *Expenditure Information* sections for additional details regarding year over year budget comparisons.

REQUIREMENTS NOTE: Beginning in fiscal year 2019/20, information includes activity that was previously shown separately in the Police, Fire and Parks Fund. Additionally, certain expenses previously included in the Support Division have been moved to the other divisions.

Department Requirements by Type

General Fund	2018/19 Actual	2019/20 Actual	2020/21 Revised Budget	2021/22 City Manager Proposed	2021/22 Budget Committee Approved	2021/22 City Council Adopted
Fire & Emergency Services						
Requirements by Type						
Personnel	10,210,146	12,350,065	12,920,707	13,973,684	13,973,684	13,973,684
Benefits	5,449,665	6,713,827	7,613,535	8,791,122	8,791,122	8,791,122
Professional & Technical Services	1,037,738	966,811	999,988	1,051,770	1,051,770	1,051,770
Property Services	339,382	201,983	153,962	205,700	205,700	205,700
Other Services	76,153	39,773	92,676	45,125	45,125	45,125
Materials	602,633	628,514	1,067,766	720,322	720,322	720,322
City Grants & Contributions	-	3,476	24,250	21,450	21,450	21,450
Insurance	-	-	120	120	120	120
Internal Service Charges	3,990,990	4,106,160	4,220,612	4,836,504	4,836,504	4,836,504
Capital Outlay	52,888	181,094	33,500	1,500	1,500	1,500
Fire & Emergency Services Total	<u>21,759,595</u>	<u>25,191,703</u>	<u>27,127,116</u>	<u>29,647,297</u>	<u>29,647,297</u>	<u>29,647,297</u>

GENERAL NOTE: The City began using a new Chart of Accounts structure in fiscal year 2019/20. Several funds, departments, and divisions were restructured, and certain revenue and expense items were recategorized. As a result, comparisons with prior years may be difficult. Please refer to the Budget Message section of this document for further details regarding account structure changes, and to the Revenue Information and Expenditure Information sections for additional details regarding year over year budget comparisons.

Expenditure Information by Fund & Department

Fund: General and Police, Fire and Parks
Dept: Fire and Emergency Services

FY 2021/22 BUDGET HIGHLIGHTS

Personnel Services

Limited Term	(\$89,966) decrease. Fiscal year 2020/21 included appropriation for overfills related to the 2020 Fire Academy.
Overtime	\$520,690 increase. Based on anticipated overtime expenditures including staffing the ladder truck with 4 personnel.
Holiday	\$3,300 increase. Based on anticipated expenditures.
Other Leave	\$78,000 increase. Aligns budget with the anticipated usage of wellness leave.
Accrued Comp Absence	(\$25,000) decrease. Based on anticipated expenditures associated with retirements.

Materials and Services

Contracted Services	\$30,700 increase. Reflects anticipated expenditures related to consulting services for SAFER Council and Emergency Medical Services.
Med & Psych	(\$4,400) decrease. Aligns budget with actual expenditures.
Permits & Licenses	(\$12,900) decrease. Aligns budget with actual expenditures.
Utility Services	\$34,300 increase. Aligns budget with actual expenditures.
Infrastructure R & M	\$20,988 increase. Aligns budget with actual expenditures.
Training & Education	(\$17,400) decrease. Reduced to meet budget reduction target.
Travel Expenses	(\$20,950) decrease. Reduced based on COVID-19 restrictions.
Meals	(\$5,500) decrease. Reduced based on COVID-19 restrictions.
Office Supplies	(\$4,975) decrease. Aligns budget with actual expenditures.

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Expenditure Information by Fund & Department

Vehicle Supplies, Parts, Maint	(\$108,804) decrease. Aligns budget with actual expenditures.
Minor Equipment & Tools	(\$57,400) decrease. Aligns budget with actual expenditures.
Equip Supplies, Parts, Maint	(\$97,660) decrease. Aligns budget with actual expenditures.
First Aid & Safety	(\$19,453) decrease. Aligns budget with actual expenditures.
Other Supplies	(\$13,000) decrease. Aligns budget with actual expenditures.
PPE & Uniforms	(\$90,802) decrease. Fiscal year 2020/21 included the PPE/Uniform purchases associated with the 2020 Fire Academy.
Books & Publications	\$3,550 increase. Aligns budget with actual expenditures.
Computer/Software/Maintenance	\$43,300 increase. Reflects the purchase of a new Records Management System.
Incentive Programs	(\$2,800) decrease. Aligns budget with actual expenditures.
Capital Outlay	
Equipment	(\$33,500) decrease. Fiscal year 2020/21 included one-time equipment purchases.

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Line Item Detail by Department

General Fund	2020/21 Revised Budget	2021/22 City Manager Proposed	2021/22 Budget Committee Approved	2021/22 City Council Adopted
Fire & Emergency Services				
Requirements by Type				
Personnel				
501001 Wages/Salaries	10,342,806	10,850,726	10,850,726	10,850,726
501004 Limited Term	186,399	96,433	96,433	96,433
501010 Overtime	1,297,425	1,818,115	1,818,115	1,818,115
501030 Premium Pay	795,702	853,116	853,116	853,116
501064 Holiday	23,400	26,700	26,700	26,700
501066 Other Leave	84,500	162,500	162,500	162,500
501068 Comp Used	15,475	16,094	16,094	16,094
501070 Accrued Comp Absence	175,000	150,000	150,000	150,000
Total Personnel	12,920,707	13,973,684	13,973,684	13,973,684
Benefits				
501101 FICA	986,737	1,050,093	1,050,093	1,050,093
501102 Tri-Met Tax	100,857	108,846	108,846	108,846
501110 PERS - Employer	1,953,485	2,884,337	2,884,337	2,884,337
501111 PERS - IAP Pickup	771,987	821,056	821,056	821,056
501112 PERS - Bond	476,460	507,640	507,640	507,640
501120 Health Insurance	2,367,465	2,447,646	2,447,646	2,447,646
501121 Dental Insurance	238,564	231,350	231,350	231,350
501122 Workers' Compensation	490,847	521,994	521,994	521,994
501130 Other Benefits	227,133	218,160	218,160	218,160
Total Benefits	7,613,535	8,791,122	8,791,122	8,791,122
Professional & Technical Services				
502006 Contracted Services	42,470	73,170	73,170	73,170
502008 Med & Psych	4,400	-	-	-
502010 Dispatch Services	939,618	978,000	978,000	978,000
502020 Permits & Licenses	13,500	600	600	600
Total Professional & Technical Services	999,988	1,051,770	1,051,770	1,051,770
Property Services				
502104 Utility Services	1,000	35,300	35,300	35,300
502106 Cell Phone/Wireless Services	97,800	94,450	94,450	94,450
502124 Infrastructure R & M	25,262	46,250	46,250	46,250
502140 Rent/Lease	29,900	29,700	29,700	29,700
Total Property Services	153,962	205,700	205,700	205,700
Other Services				
502204 Printing	3,950	2,950	2,950	2,950
502208 Promotion	2,575	1,675	1,675	1,675
502212 Dues & Memberships	5,601	3,800	3,800	3,800
502214 Training & Education	48,900	31,500	31,500	31,500
502215 Travel Expenses	20,950	-	-	-
502216 Meals	10,700	5,200	5,200	5,200
Total Other Services	92,676	45,125	45,125	45,125

Line Item Detail by Department

General Fund	2020/21 Revised Budget	2021/22 City Manager Proposed	2021/22 Budget Committee Approved	2021/22 City Council Adopted
Fire & Emergency Services				
Materials				
502301 Office Supplies	10,725	5,750	5,750	5,750
502312 Vehicle Supplies, Parts, Maint	159,104	50,300	50,300	50,300
502314 Minor Equipment & Tools	171,750	114,350	114,350	114,350
502316 Equip Supplies, Parts, Maint	230,310	132,650	132,650	132,650
502324 First Aid & Safety	115,400	95,947	95,947	95,947
502325 Other Supplies	51,500	38,500	38,500	38,500
502326 PPE & Uniforms	258,202	167,400	167,400	167,400
502360 Books & Publications	5,750	9,300	9,300	9,300
502361 Postage & Delivery	875	675	675	675
502363 Computer/Software/Maintenance	57,800	101,100	101,100	101,100
502364 Employee Recognition	6,350	4,350	4,350	4,350
Total Materials	1,067,766	720,322	720,322	720,322
City Grants & Contributions				
502406 Customer Assistance	19,700	19,700	19,700	19,700
502408 Incentive Programs	4,550	1,750	1,750	1,750
Total City Grants & Contributions	24,250	21,450	21,450	21,450
Insurance				
502520 Fees & Premiums	120	120	120	120
Total Insurance	120	120	120	120
Internal Service Charges				
502904 ISC - Property Management	257,172	254,888	254,888	254,888
502906 ISC - Vehicle Maint & Fuel	764,774	801,902	801,902	801,902
502910 ISC - Legal	118,091	174,659	174,659	174,659
502916 ISC - City Administration	456,283	537,761	537,761	537,761
502918 ISC - Financial Services	435,829	478,461	478,461	478,461
502922 ISC - Information Services	819,166	718,604	718,604	718,604
502924 ISC - Citywide Services	579,049	678,702	678,702	678,702
502926 ISC - General Support Services	79,164	84,923	84,923	84,923
502928 ISC - Community Livability	79,446	53,987	53,987	53,987
502930 ISC - Liability Management	321,463	371,803	371,803	371,803
502950 ISC - Equipment Replacement	269,825	640,464	640,464	640,464
502952 ISC - Computer Replacement	40,350	40,350	40,350	40,350
Total Internal Service Charges	4,220,612	4,836,504	4,836,504	4,836,504
Capital Outlay				
503008 Equipment	33,500	-	-	-
503012 Hardware and Software	-	1,500	1,500	1,500
Total Capital Outlay	33,500	1,500	1,500	1,500
Fire & Emergency Services Total	27,127,116	29,647,297	29,647,297	29,647,297

Department Requirements

General Fund	2018/19 Actual	2019/20 Actual	2020/21 Revised Budget	2021/22 City Manager Proposed	2021/22 Budget Committee Approved	2021/22 City Council Adopted
Community Development						
Requirements by Division						
Business & Development Support	318,373	141,150	467,707	562,525	562,525	562,525
Code Enforcement	354,629	218,567	341,167	272,408	272,408	272,408
CDS Support Services	179,339	256,222	236,567	229,132	229,132	229,132
Community Development	852,341	615,939	1,045,441	1,064,065	1,064,065	1,064,065
Requirements by Category						
Personnel Services	372,567	320,804	594,639	562,683	562,683	562,683
Materials & Services	479,774	295,135	450,802	501,382	501,382	501,382
Community Development	852,341	615,939	1,045,441	1,064,065	1,064,065	1,064,065

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REQUIREMENTS NOTE: Beginning in fiscal year 2019/20, certain expenses previously included in the Support Division have been moved to the other divisions.

Department Requirements by Type

General Fund	2018/19 Actual	2019/20 Actual	2020/21 Revised Budget	2021/22 City Manager Proposed	2021/22 Budget Committee Approved	2021/22 City Council Adopted
Community Development						
Requirements by Type						
Personnel	214,281	193,861	375,434	340,326	340,326	340,326
Benefits	158,286	126,943	219,205	222,357	222,357	222,357
Professional & Technical Services	138,124	28,854	146,400	140,000	140,000	140,000
Property Services	5,664	5,544	10,125	9,000	9,000	9,000
Other Services	27,112	2,084	41,360	35,500	35,500	35,500
Materials	2,007	2,431	9,250	7,650	7,650	7,650
City Grants & Contributions	-	-	7,100	80,100	80,100	80,100
Internal Service Charges	306,867	256,222	236,567	229,132	229,132	229,132
Community Development Total	852,341	615,939	1,045,441	1,064,065	1,064,065	1,064,065

GENERAL NOTE: The City began using a new Chart of Accounts structure in fiscal year 2019/20. Several funds, departments, and divisions were restructured, and certain revenue and expense items were recategorized. As a result, comparisons with prior years may be difficult. Please refer to the Budget Message section of this document for further details regarding account structure changes, and to the Revenue Information and Expenditure Information sections for additional details regarding year over year budget comparisons.

Expenditure Information by Fund & Department

Fund: General
Dept: Community Development

FY 2021/22 BUDGET HIGHLIGHTS

Personnel Services

Limited Term	(\$7,925) decrease. Reflects shift to Temporary/Seasonal line for correct categorization for internships.
Temporary & Seasonal	\$7,925 increase. Reflects shift from limited term line for correct categorization for internships.

Materials and Services

Promotion	(\$3,060) decrease. Aligns budget with actual expenditures
Training & Education	(\$2,500) decrease. Aligns budget with actual expenditures
Contributions/City Match	\$75,000 increase. Expenditures associated with Chamber of Commerce/Visitor's Center contract were moved from Economic Development Department.

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Line Item Detail by Department

General Fund	2020/21 Revised Budget	2021/22 City Manager Proposed	2021/22 Budget Committee Approved	2021/22 City Council Adopted
Community Development				
Requirements by Type				
Personnel				
501001 Wages/Salaries	365,509	330,401	330,401	330,401
501004 Limited Term	7,925	-	-	-
501006 Temporary & Seasonal	-	7,925	7,925	7,925
501010 Overtime	2,000	2,000	2,000	2,000
Total Personnel	375,434	340,326	340,326	340,326
Benefits				
501101 FICA	28,614	25,799	25,799	25,799
501102 Tri-Met Tax	2,925	2,686	2,686	2,686
501110 PERS - Employer	47,655	60,677	60,677	60,677
501111 PERS - IAP Pickup	22,051	19,943	19,943	19,943
501112 PERS - Bond	13,816	12,524	12,524	12,524
501120 Health Insurance	83,109	81,761	81,761	81,761
501121 Dental Insurance	8,099	7,832	7,832	7,832
501122 Workers' Compensation	5,589	5,050	5,050	5,050
501130 Other Benefits	7,347	6,085	6,085	6,085
Total Benefits	219,205	222,357	222,357	222,357
Professional & Technical Services				
502006 Contracted Services	146,400	140,000	140,000	140,000
Total Professional & Technical Services	146,400	140,000	140,000	140,000
Property Services				
502106 Cell Phone/Wireless Services	3,775	3,000	3,000	3,000
502140 Rent/Lease	6,350	6,000	6,000	6,000
Total Property Services	10,125	9,000	9,000	9,000
Other Services				
502204 Printing	7,500	6,000	6,000	6,000
502208 Promotion	13,060	10,000	10,000	10,000
502212 Dues & Memberships	11,800	13,500	13,500	13,500
502214 Training & Education	6,500	4,000	4,000	4,000
502215 Travel Expenses	1,900	1,500	1,500	1,500
502216 Meals	600	500	500	500
Total Other Services	41,360	35,500	35,500	35,500
Materials				
502301 Office Supplies	3,600	3,000	3,000	3,000
502314 Minor Equipment & Tools	2,600	1,600	1,600	1,600
502326 PPE & Uniforms	400	400	400	400
502360 Books & Publications	1,100	1,100	1,100	1,100
502361 Postage & Delivery	250	250	250	250
502363 Computer/Software/Maintenance	1,000	1,000	1,000	1,000
502364 Employee Recognition	300	300	300	300
Total Materials	9,250	7,650	7,650	7,650

Line Item Detail by Department

General Fund	2020/21 Revised Budget	2021/22 City Manager Proposed	2021/22 Budget Committee Approved	2021/22 City Council Adopted
Community Development				
City Grants & Contributions				
502408 Incentive Programs	7,100	5,100	5,100	5,100
502410 Contributions/City Match	-	75,000	75,000	75,000
Total City Grants & Contributions	7,100	80,100	80,100	80,100
Internal Service Charges				
502904 ISC - Property Management	19,760	17,627	17,627	17,627
502906 ISC - Vehicle Maint & Fuel	14,095	12,515	12,515	12,515
502910 ISC - Legal	72,162	68,450	68,450	68,450
502916 ISC - City Administration	19,958	20,725	20,725	20,725
502918 ISC - Financial Services	19,063	18,439	18,439	18,439
502922 ISC - Information Services	44,972	45,212	45,212	45,212
502924 ISC - Citywide Services	25,328	26,156	26,156	26,156
502926 ISC - General Support Services	3,463	3,273	3,273	3,273
502928 ISC - Community Livability	3,475	2,081	2,081	2,081
502930 ISC - Liability Management	11,439	11,603	11,603	11,603
502950 ISC - Equipment Replacement	699	898	898	898
502952 ISC - Computer Replacement	2,153	2,153	2,153	2,153
Total Internal Service Charges	236,567	229,132	229,132	229,132
Community Development Total	1,045,441	1,064,065	1,064,065	1,064,065

Department Requirements

General Fund	2018/19 Actual	2019/20 Actual	2020/21 Revised Budget	2021/22 City Manager Proposed	2021/22 Budget Committee Approved	2021/22 City Council Adopted
Economic Development						
<u>Requirements by Division</u>						
Economic Development	521,442	558,136	721,703	613,895	613,895	613,895
EDS Support Services	140,469	135,354	132,440	111,989	111,989	111,989
Economic Development Total	<u>661,911</u>	<u>693,490</u>	<u>854,143</u>	<u>725,884</u>	<u>725,884</u>	<u>725,884</u>
<u>Requirements by Category</u>						
Personnel Services	379,282	421,478	454,618	500,415	500,415	500,415
Materials & Services	282,629	272,012	399,525	225,469	225,469	225,469
Economic Development Total	<u>661,911</u>	<u>693,490</u>	<u>854,143</u>	<u>725,884</u>	<u>725,884</u>	<u>725,884</u>

GENERAL NOTE: The City began using a new Chart of Accounts structure in fiscal year 2019/20. Several funds, departments, and divisions were restructured, and certain revenue and expense items were recategorized. As a result, comparisons with prior years may be difficult. Please refer to the *Budget Message* section of this document for further details regarding account structure changes, and to the *Revenue Information and Expenditure Information* sections for additional details regarding year over year budget comparisons.

REQUIREMENTS NOTE: Beginning in fiscal year 2019/20, certain expenses previously included in the Support Division have been moved to the other division.

Department Requirements by Type

General Fund	2018/19 Actual	2019/20 Actual	2020/21 Revised Budget	2021/22 City Manager Proposed	2021/22 Budget Committee Approved	2021/22 City Council Adopted
Economic Development						
Requirements by Type						
Personnel	240,939	268,057	290,464	307,934	307,934	307,934
Benefits	138,343	153,421	164,154	192,481	192,481	192,481
Professional & Technical Services	60,250	50,526	80,000	25,000	25,000	25,000
Property Services	788	997	6,400	6,400	6,400	6,400
Other Services	95,453	31,668	95,605	67,500	67,500	67,500
Materials	1,016	1,373	4,580	4,580	4,580	4,580
City Grants & Contributions	-	52,094	80,500	10,000	10,000	10,000
Internal Service Charges	125,122	135,354	132,440	111,989	111,989	111,989
Economic Development Total	661,911	693,490	854,143	725,884	725,884	725,884

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Expenditure Information by Fund & Department

Fund: General
Dept: Economic Development Services

FY 2021/22 BUDGET HIGHLIGHTS

Materials and Services

Contracted Services	(\$55,000) decrease. Expenditures associated with Chamber of Commerce contract were moved to Community Development Department.
Dues & Memberships	(\$24,205) decrease. Reduced to meet budget target.
Travel Expenses	(\$3,900) decrease. Reduced due to COVID-19 restrictions.
Incentive Programs	(\$18,500) decrease. Reduced sponsorships and site selection expenses to meet budget target.
Contributions/City Match	(\$52,000) decrease. Expenditures associated with Visitor's Center contract were moved to Community Development Department.

NOTE: Commentary on line items of variances of +/- 10% from fiscal year 2020/21 revised to fiscal year 2021/22 adopted. This does not include the 2900 series of material and services. These line items are internal service charges allocated to each fund/division from the City's internal service providers. For a complete explanation, see the Internal Service Charge Manual.

Line Item Detail by Department

General Fund	2020/21 Revised Budget	2021/22 City Manager Proposed	2021/22 Budget Committee Approved	2021/22 City Council Adopted
Economic Development				
Requirements by Type				
Personnel				
501001 Wages/Salaries	290,464	307,934	307,934	307,934
Total Personnel	290,464	307,934	307,934	307,934
Benefits				
501101 FICA	22,274	23,497	23,497	23,497
501102 Tri-Met Tax	2,263	2,431	2,431	2,431
501110 PERS - Employer	32,169	53,636	53,636	53,636
501111 PERS - IAP Pickup	17,428	18,478	18,478	18,478
501112 PERS - Bond	10,689	11,333	11,333	11,333
501120 Health Insurance	64,034	67,542	67,542	67,542
501121 Dental Insurance	6,601	6,603	6,603	6,603
501122 Workers' Compensation	3,863	4,104	4,104	4,104
501130 Other Benefits	4,833	4,857	4,857	4,857
Total Benefits	164,154	192,481	192,481	192,481
Professional & Technical Services				
502006 Contracted Services	80,000	25,000	25,000	25,000
Total Professional & Technical Services	80,000	25,000	25,000	25,000
Property Services				
502106 Cell Phone/Wireless Services	1,000	1,000	1,000	1,000
502140 Rent/Lease	5,400	5,400	5,400	5,400
Total Property Services	6,400	6,400	6,400	6,400
Other Services				
502204 Printing	2,500	2,500	2,500	2,500
502208 Promotion	4,500	4,500	4,500	4,500
502212 Dues & Memberships	64,705	40,500	40,500	40,500
502214 Training & Education	7,000	7,000	7,000	7,000
502215 Travel Expenses	13,900	10,000	10,000	10,000
502216 Meals	3,000	3,000	3,000	3,000
Total Other Services	95,605	67,500	67,500	67,500
Materials				
502301 Office Supplies	1,480	1,480	1,480	1,480
502314 Minor Equipment & Tools	900	900	900	900
502316 Equip Supplies, Parts, Maint	100	100	100	100
502360 Books & Publications	400	400	400	400
502361 Postage & Delivery	1,000	1,000	1,000	1,000
502363 Computer/Software/Maintenance	500	500	500	500
502364 Employee Recognition	200	200	200	200
Total Materials	4,580	4,580	4,580	4,580
City Grants & Contributions				
502408 Incentive Programs	28,500	10,000	10,000	10,000

Line Item Detail by Department

General Fund	2020/21 Revised Budget	2021/22 City Manager Proposed	2021/22 Budget Committee Approved	2021/22 City Council Adopted
Economic Development				
502410 Contributions/City Match	52,000	-	-	-
Total City Grants & Contributions	80,500	10,000	10,000	10,000
Internal Service Charges				
502904 ISC - Property Management	14,305	10,604	10,604	10,604
502910 ISC - Legal	6,207	6,780	6,780	6,780
502916 ISC - City Administration	18,968	16,932	16,932	16,932
502918 ISC - Financial Services	18,118	15,065	15,065	15,065
502922 ISC - Information Services	33,540	27,272	27,272	27,272
502924 ISC - Citywide Services	24,072	21,370	21,370	21,370
502926 ISC - General Support Services	3,291	2,674	2,674	2,674
502928 ISC - Community Livability	3,303	1,700	1,700	1,700
502930 ISC - Liability Management	8,914	7,870	7,870	7,870
502952 ISC - Computer Replacement	1,722	1,722	1,722	1,722
Total Internal Service Charges	132,440	111,989	111,989	111,989
Economic Development Total	854,143	725,884	725,884	725,884

Department Requirements

General Fund	2018/19 Actual	2019/20 Actual	2020/21 Revised Budget	2021/22 City Manager Proposed	2021/22 Budget Committee Approved	2021/22 City Council Adopted
Parks						
Requirements by Division						
Parks Operations	1,859,426	2,076,748	2,583,970	2,778,965	2,778,965	2,778,965
Recreation	-	-	-	300,000	300,000	300,000
Parks Support Services	919,656	786,407	915,287	952,263	952,263	952,263
Parks Total	<u>2,779,082</u>	<u>2,863,155</u>	<u>3,499,257</u>	<u>4,031,228</u>	<u>4,031,228</u>	<u>4,031,228</u>
Requirements by Category						
Personnel Services	970,375	1,312,258	1,321,565	1,526,135	1,526,135	1,526,135
Materials & Services	1,754,448	1,522,179	2,177,692	2,505,093	2,505,093	2,505,093
Capital Outlay	54,259	28,718	-	-	-	-
Parks Total	<u>2,779,082</u>	<u>2,863,155</u>	<u>3,499,257</u>	<u>4,031,228</u>	<u>4,031,228</u>	<u>4,031,228</u>

GENERAL NOTE: The City began using a new Chart of Accounts structure in fiscal year 2019/20. Several funds, departments, and divisions were restructured, and certain revenue and expense items were recategorized. As a result, comparisons with prior years may be difficult. Please refer to the *Budget Message* section of this document for further details regarding account structure changes, and to the *Revenue Information* and *Expenditure Information* sections for additional details regarding year over year budget comparisons.

REQUIREMENTS NOTE: Beginning in fiscal year 2019/20, information includes activity that was previously shown separately in the Police, Fire and Parks Fund. Additionally, certain expenses previously included in the Support Division have been moved to the other divisions.

Department Requirements by Type

General Fund	2018/19 Actual	2019/20 Actual	2020/21 Revised Budget	2021/22 City Manager Proposed	2021/22 Budget Committee Approved	2021/22 City Council Adopted
Parks						
Requirements by Type						
Personnel	630,105	829,600	825,237	912,809	912,809	912,809
Benefits	340,270	482,658	496,328	613,326	613,326	613,326
Professional & Technical Services	341,289	286,963	625,020	906,630	906,630	906,630
Property Services	435,156	358,852	492,585	508,300	508,300	508,300
Other Services	44,668	28,237	33,250	33,250	33,250	33,250
Materials	72,681	51,421	106,550	102,150	102,150	102,150
City Grants & Contributions	-	10,299	5,000	2,500	2,500	2,500
Internal Service Charges	860,654	786,407	915,287	952,263	952,263	952,263
Capital Outlay	54,259	28,718	-	-	-	-
Parks Total	<u>2,779,082</u>	<u>2,863,155</u>	<u>3,499,257</u>	<u>4,031,228</u>	<u>4,031,228</u>	<u>4,031,228</u>

GENERAL NOTE: The City began using a new Chart of Accounts structure in fiscal year 2019/20. Several funds, departments, and divisions were restructured, and certain revenue and expense items were recategorized. As a result, comparisons with prior years may be difficult. Please refer to the Budget Message section of this document for further details regarding account structure changes, and to the Revenue Information and Expenditure Information sections for additional details regarding year over year budget comparisons.

Expenditure Information by Fund & Department

Fund: General and Police, Fire and Parks

Dept: Parks

FY 2021/22 BUDGET HIGHLIGHTS

Personnel Services

Wages/Salaries	\$152,983 increase. Increased based on the addition of Public Utility Worker position and the conversion of LTE to FTE status of staff.
Limited Term	(\$67,512) decrease. Reflects the conversion of LTE to FTE status of staff.

Materials and Services

Contracted Services	\$281,260 increase. Reflects placeholder for the implementation of an expanded recreation program. The addition of a public utility worker position allowed for a decrease in other contracted services.
Minor Equipment & Tools	(\$5,000) decrease. Aligns budget with actual expenditures.
First Aid & Safety	(\$6,000) decrease. Reflects shift to PPE & Uniforms line.
PPE & Uniforms	\$6,000 increase. Reflects shift from First Aid & Safety line.
Contributions/City Match	(\$2,500) decrease. Aligns budget with actual expenditures.

NOTE: Commentary on line items of variances of +/- 10% from fiscal year 2020/21 revised to fiscal year 2021/22 adopted. This does not include the 2900 series of material and services. These line items are internal service charges allocated to each fund/division from the City's internal service providers. For a complete explanation, see the Internal Service Charge Manual.

Line Item Detail by Department

General Fund	2020/21 Revised Budget	2021/22 City Manager Proposed	2021/22 Budget Committee Approved	2021/22 City Council Adopted
Parks				
Requirements by Type				
Personnel				
501001 Wages/Salaries	633,075	786,058	786,058	786,058
501004 Limited Term	67,512	-	-	-
501006 Temporary & Seasonal	100,000	100,000	100,000	100,000
501010 Overtime	6,750	6,750	6,750	6,750
501030 Premium Pay	17,900	20,001	20,001	20,001
Total Personnel	825,237	912,809	912,809	912,809
Benefits				
501101 FICA	63,167	69,669	69,669	69,669
501102 Tri-Met Tax	6,429	7,203	7,203	7,203
501110 PERS - Employer	68,488	132,200	132,200	132,200
501111 PERS - IAP Pickup	43,514	48,770	48,770	48,770
501112 PERS - Bond	26,689	29,914	29,914	29,914
501120 Health Insurance	207,751	236,857	236,857	236,857
501121 Dental Insurance	20,466	21,715	21,715	21,715
501122 Workers' Compensation	41,020	47,901	47,901	47,901
501130 Other Benefits	18,804	19,097	19,097	19,097
Total Benefits	496,328	613,326	613,326	613,326
Professional & Technical Services				
502006 Contracted Services	621,240	902,500	902,500	902,500
502008 Med & Psych	750	1,000	1,000	1,000
502020 Permits & Licenses	3,030	3,130	3,130	3,130
Total Professional & Technical Services	625,020	906,630	906,630	906,630
Property Services				
502104 Utility Services	308,070	328,785	328,785	328,785
502106 Cell Phone/Wireless Services	11,515	11,515	11,515	11,515
502124 Infrastructure R & M	168,000	163,000	163,000	163,000
502140 Rent/Lease	5,000	5,000	5,000	5,000
Total Property Services	492,585	508,300	508,300	508,300
Other Services				
502204 Printing	300	300	300	300
502208 Promotion	24,450	24,450	24,450	24,450
502212 Dues & Memberships	1,500	1,500	1,500	1,500
502214 Training & Education	5,000	5,000	5,000	5,000
502215 Travel Expenses	2,000	2,000	2,000	2,000
Total Other Services	33,250	33,250	33,250	33,250
Materials				
502301 Office Supplies	2,100	2,100	2,100	2,100
502310 Gas, Oil, Lube	6,500	6,500	6,500	6,500
502312 Vehicle Supplies, Parts, Maint	2,850	2,850	2,850	2,850
502314 Minor Equipment & Tools	27,500	22,500	22,500	22,500
502316 Equip Supplies, Parts, Maint	13,000	13,000	13,000	13,000

Line Item Detail by Department

General Fund	2020/21 Revised Budget	2021/22 City Manager Proposed	2021/22 Budget Committee Approved	2021/22 City Council Adopted
Parks				
502324 First Aid & Safety	6,000	-	-	-
502325 Other Supplies	15,000	15,600	15,600	15,600
502326 PPE & Uniforms	4,000	10,000	10,000	10,000
502341 Signs	4,500	4,500	4,500	4,500
502360 Books & Publications	300	300	300	300
502361 Postage & Delivery	500	500	500	500
502363 Computer/Software/Maintenance	24,200	24,200	24,200	24,200
502364 Employee Recognition	100	100	100	100
Total Materials	106,550	102,150	102,150	102,150
City Grants & Contributions				
502406 Customer Assistance	2,500	2,500	2,500	2,500
502410 Contributions/City Match	2,500	-	-	-
Total City Grants & Contributions	5,000	2,500	2,500	2,500
Internal Service Charges				
502904 ISC - Property Management	222,973	207,146	207,146	207,146
502906 ISC - Vehicle Maint & Fuel	135,592	146,735	146,735	146,735
502910 ISC - Legal	21,640	23,308	23,308	23,308
502916 ISC - City Administration	52,707	69,368	69,368	69,368
502918 ISC - Financial Services	50,344	61,719	61,719	61,719
502922 ISC - Information Services	131,269	105,722	105,722	105,722
502924 ISC - Citywide Services	66,888	87,549	87,549	87,549
502926 ISC - General Support Services	9,144	10,955	10,955	10,955
502928 ISC - Community Livability	9,177	6,964	6,964	6,964
502930 ISC - Liability Management	57,149	69,254	69,254	69,254
502950 ISC - Equipment Replacement	152,179	157,318	157,318	157,318
502952 ISC - Computer Replacement	6,225	6,225	6,225	6,225
Total Internal Service Charges	915,287	952,263	952,263	952,263
Parks Total	3,499,257	4,031,228	4,031,228	4,031,228

Department Requirements

Police, Fire & Parks Fund	2018/19 Actual	2019/20 Actual	2020/21 Revised Budget	2021/22 City Manager Proposed	2021/22 Budget Committee Approved	2021/22 City Council Adopted
Police						
Requirements by Division						
Police Operations - PFP	2,393,829	-	-	-	-	-
Police Investigations - PFP	566,842	-	-	-	-	-
Police Total	<u>2,960,671</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Requirements by Category						
Personnel Services	2,819,162	-	-	-	-	-
Materials & Services	141,509	-	-	-	-	-
Police Total	<u>2,960,671</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

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REQUIREMENTS NOTE: Beginning in fiscal year 2019/20, this function has been moved to the General Fund.

Department Requirements by Type

Police, Fire & Parks Fund	2018/19 Actual	2019/20 Actual	2020/21 Revised Budget	2021/22 City Manager Proposed	2021/22 Budget Committee Approved	2021/22 City Council Adopted
Police						
Requirements by Type						
Personnel	1,854,602	-	-	-	-	-
Benefits	964,560	-	-	-	-	-
Professional & Technical Services	136,000	-	-	-	-	-
Other Services	3,169	-	-	-	-	-
Materials	2,340	-	-	-	-	-
Police Total	<u>2,960,671</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

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Department Requirements

Police, Fire & Parks Fund	2018/19 Actual	2019/20 Actual	2020/21 Revised Budget	2021/22 City Manager Proposed	2021/22 Budget Committee Approved	2021/22 City Council Adopted
Fire & Emergency Services						
<u>Requirements by Division</u>						
Fire Emergency Operations - PFP	2,332,836	-	-	-	-	-
Fire & Emergency Services Total	<u>2,332,836</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>Requirements by Category</u>						
Personnel Services	2,330,629	-	-	-	-	-
Materials & Services	2,207	-	-	-	-	-
Fire & Emergency Services Total	<u>2,332,836</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

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REQUIREMENTS NOTE: Beginning in fiscal year 2019/20, this function has been moved to the General Fund.

Department Requirements by Type

	2018/19 Actual	2019/20 Actual	2020/21 Revised Budget	2021/22 City Manager Proposed	2021/22 Budget Committee Approved	2021/22 City Council Adopted
Police, Fire & Parks Fund						
Fire & Emergency Services						
Requirements by Type						
Personnel	1,591,402	-	-	-	-	-
Benefits	739,227	-	-	-	-	-
Other Services	2,207	-	-	-	-	-
Fire & Emergency Services Total	2,332,836	-	-	-	-	-

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Department Requirements

Police, Fire & Parks Fund	2018/19 Actual	2019/20 Actual	2020/21 Revised Budget	2021/22 City Manager Proposed	2021/22 Budget Committee Approved	2021/22 City Council Adopted
Parks						
<u>Requirements by Division</u>						
Parks Maintenance & Ops	313,837	-	-	-	-	-
Parks Total	313,837	-	-	-	-	-
<u>Requirements by Category</u>						
Personnel Services	313,554	-	-	-	-	-
Materials & Services	283	-	-	-	-	-
Parks Total	313,837	-	-	-	-	-

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REQUIREMENTS NOTE: Beginning in fiscal year 2019/20, this function has been moved to the General Fund.

Department Requirements by Type

Police, Fire & Parks Fund	2018/19 Actual	2019/20 Actual	2020/21 Revised Budget	2021/22 City Manager Proposed	2021/22 Budget Committee Approved	2021/22 City Council Adopted
Parks						
Requirements by Type						
Personnel	194,307	-	-	-	-	-
Benefits	119,247	-	-	-	-	-
Other Services	283	-	-	-	-	-
Parks Total	313,837	-	-	-	-	-

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Business Funds Overview

Business Funds Revenues

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

Business Funds Expenditures

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

For fiscal year 2021/22, operating expenditures include:

- Urban Design and Planning Fund.
 - \$3.7 million operating budget.
 - 8.3% decrease compared to last year's budget.
- Rental Inspection Fund.
 - \$1.0 million operating budget.
 - 8.1% increase compared to last year's budget.
- Building Fund.
 - \$5.0 million operating budget.
 - 4.7% increase compared to last year's budget.
- Urban Renewal Support Fund.
 - \$1.7 million operating budget.
 - 8.1% decrease compared to last year's budget.

Resources and Requirements by Fund

Urban Design & Planning Fund	2018/19 Actual	2019/20 Actual	2020/21 Revised Budget	2021/22 City Manager Proposed	2021/22 Budget Committee Approved	2021/22 City Council Adopted
Resources						
Licenses & Permits	-	-	-	80,000	80,000	80,000
Intergovernmental	-	23,864	-	-	-	-
Charges for Services	1,141,509	554,661	1,039,000	750,000	750,000	750,000
Miscellaneous Income	45,859	47,767	21,000	10,000	10,000	10,000
Internal Payments	-	-	-	135,000	135,000	135,000
Interfund Transfers	2,625,000	2,569,000	2,335,000	2,344,000	2,344,000	2,344,000
Beginning Balance	1,778,684	1,974,563	1,336,000	719,000	719,000	719,000
Total Resources	5,591,052	5,169,855	4,731,000	4,038,000	4,038,000	4,038,000
Requirements						
Urban Design & Planning	3,465,489	3,654,310	4,009,867	3,677,108	3,677,108	3,677,108
<i>Operating Total</i>	<i>3,465,489</i>	<i>3,654,310</i>	<i>4,009,867</i>	<i>3,677,108</i>	<i>3,677,108</i>	<i>3,677,108</i>
Interfund Transfers	151,000	210,050	165,600	-	-	-
Contingency	-	-	401,000	360,892	360,892	360,892
Unappropriated	1,974,563	1,305,495	154,533	-	-	-
<i>Non-Operating Total</i>	<i>2,125,563</i>	<i>1,515,545</i>	<i>721,133</i>	<i>360,892</i>	<i>360,892</i>	<i>360,892</i>
Total Requirements	5,591,052	5,169,855	4,731,000	4,038,000	4,038,000	4,038,000

GENERAL NOTE: The City began using a new Chart of Accounts structure in fiscal year 2019/20. Several funds, departments, and divisions were restructured, and certain revenue and expense items were recategorized. As a result, comparisons with prior years may be difficult. Please refer to the *Budget Message* section of this document for further details regarding account structure changes, and to the *Revenue Information* and *Expenditure Information* sections for additional details regarding year over year budget comparisons.

RESOURCES NOTE: Beginning in fiscal year 2019/20, Interest Income is included within Miscellaneous Income.

REQUIREMENTS NOTE: No significant structural changes.

Department Requirements

Urban Design & Planning Fund	2018/19 Actual	2019/20 Actual	2020/21 Revised Budget	2021/22 City Manager Proposed	2021/22 Budget Committee Approved	2021/22 City Council Adopted
Urban Design & Planning						
<u>Requirements by Division</u>						
Urban Design & Planning	2,578,990	2,757,958	3,062,837	2,810,058	2,810,058	2,810,058
UDP Support Services	886,499	896,352	947,030	867,050	867,050	867,050
Urban Design & Planning Total	<u>3,465,489</u>	<u>3,654,310</u>	<u>4,009,867</u>	<u>3,677,108</u>	<u>3,677,108</u>	<u>3,677,108</u>
<u>Requirements by Category</u>						
Personnel Services	2,516,011	2,591,757	2,742,007	2,620,458	2,620,458	2,620,458
Materials & Services	949,478	1,062,553	1,257,860	1,056,650	1,056,650	1,056,650
Capital Outlay	-	-	10,000	-	-	-
Urban Design & Planning Total	<u>3,465,489</u>	<u>3,654,310</u>	<u>4,009,867</u>	<u>3,677,108</u>	<u>3,677,108</u>	<u>3,677,108</u>

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RESOURCES NOTE: Beginning in fiscal year 2019/20, Interest Income is included within Miscellaneous Income.

REQUIREMENTS NOTE: Beginning in fiscal year 2019/20, certain expenses previously included in the Support Division have been moved to the other division.

Department Requirements by Type

Urban Design & Planning Fund	2018/19 Actual	2019/20 Actual	2020/21 Revised Budget	2021/22 City Manager Proposed	2021/22 Budget Committee Approved	2021/22 City Council Adopted
Urban Design & Planning						
Requirements by Type						
Personnel	1,653,399	1,698,628	1,760,199	1,585,944	1,585,944	1,585,944
Benefits	862,612	893,129	981,808	1,034,514	1,034,514	1,034,514
Professional & Technical Services	93,968	118,739	194,000	135,500	135,500	135,500
Property Services	10,625	8,232	20,500	11,000	11,000	11,000
Other Services	32,505	33,668	62,650	23,700	23,700	23,700
Materials	10,291	5,236	26,680	18,400	18,400	18,400
City Grants & Contributions	-	326	7,000	1,000	1,000	1,000
Internal Service Charges	802,089	896,352	947,030	867,050	867,050	867,050
Capital Outlay	-	-	10,000	-	-	-
Urban Design & Planning Total	<u>3,465,489</u>	<u>3,654,310</u>	<u>4,009,867</u>	<u>3,677,108</u>	<u>3,677,108</u>	<u>3,677,108</u>

GENERAL NOTE: The City began using a new Chart of Accounts structure in fiscal year 2019/20. Several funds, departments, and divisions were restructured, and certain revenue and expense items were recategorized. As a result, comparisons with prior years may be difficult. Please refer to the Budget Message section of this document for further details regarding account structure changes, and to the Revenue Information and Expenditure Information sections for additional details regarding year over year budget comparisons.

Expenditure Information by Fund & Department

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

FY 2021/22 BUDGET HIGHLIGHTS

Personnel Services

Limited Term (\$133,994) decrease. Limited term positions were eliminated to meet revenue constraints.

Materials and Services

Contracted Services (\$58,500) decrease. Reflects reductions made to meet revenue constraints.

Rent/Lease (\$6,000) decrease. Aligns budget with actual expenditures.

Printing (\$4,150) decrease. Aligns budget with actual expenditures.

Promotion (\$10,000) decrease. Reflects reductions made to meet revenue constraints.

Dues & Memberships (\$5,300) decrease. Aligns budget with actual expenditures.

Training & Education (\$9,100) decrease. Reflects reductions made to meet revenue constraints.

Travel Expenses (\$7,250) decrease. Reduced due to COVID-19 restrictions.

Meals (\$3,150) decrease. Reduced due to COVID-19 restrictions.

Office Supplies (\$5,750) decrease. Aligns budget with actual expenditures.

Postage & Delivery (\$2,500) decrease. Aligns budget with actual expenditures.

Incentive Programs (\$6,000) decrease. Aligns budget with actual expenditures.

Capital Outlay

Hardware and Software (\$10,000) decrease. FY 2020/21 included a one-time expenditure.

NOTE: Commentary on line items of variances of +/- 10% from fiscal year 2020/21 revised to fiscal year 2021/22 adopted. This does not include the 2900 series of material and services. These line items are internal service charges allocated to each fund/division from the City's internal service providers. For a complete explanation, see the Internal Service Charge Manual.

Line Item Detail by Department

Urban Design & Planning Fund	2020/21 Revised Budget	2021/22 City Manager Proposed	2021/22 Budget Committee Approved	2021/22 City Council Adopted
Urban Design & Planning				
Requirements by Type				
Personnel				
501001 Wages/Salaries	1,601,405	1,562,944	1,562,944	1,562,944
501004 Limited Term	133,994	-	-	-
501010 Overtime	20,000	20,000	20,000	20,000
501030 Premium Pay	4,800	3,000	3,000	3,000
Total Personnel	1,760,199	1,585,944	1,585,944	1,585,944
Benefits				
501101 FICA	133,678	121,113	121,113	121,113
501102 Tri-Met Tax	13,712	12,519	12,519	12,519
501110 PERS - Employer	192,452	278,898	278,898	278,898
501111 PERS - IAP Pickup	105,612	95,164	95,164	95,164
501112 PERS - Bond	64,776	58,372	58,372	58,372
501120 Health Insurance	378,274	383,062	383,062	383,062
501121 Dental Insurance	36,779	36,709	36,709	36,709
501122 Workers' Compensation	22,663	20,329	20,329	20,329
501130 Other Benefits	33,862	28,348	28,348	28,348
Total Benefits	981,808	1,034,514	1,034,514	1,034,514
Professional & Technical Services				
502006 Contracted Services	193,500	135,000	135,000	135,000
502008 Med & Psych	500	500	500	500
Total Professional & Technical Services	194,000	135,500	135,500	135,500
Property Services				
502106 Cell Phone/Wireless Services	3,000	1,000	1,000	1,000
502124 Infrastructure R & M	1,500	-	-	-
502140 Rent/Lease	16,000	10,000	10,000	10,000
Total Property Services	20,500	11,000	11,000	11,000
Other Services				
502204 Printing	10,150	6,000	6,000	6,000
502208 Promotion	16,350	6,350	6,350	6,350
502212 Dues & Memberships	10,300	5,000	5,000	5,000
502214 Training & Education	14,100	5,000	5,000	5,000
502215 Travel Expenses	8,250	1,000	1,000	1,000
502216 Meals	3,500	350	350	350
Total Other Services	62,650	23,700	23,700	23,700
Materials				
502301 Office Supplies	9,750	4,000	4,000	4,000
502314 Minor Equipment & Tools	1,700	1,700	1,700	1,700
502316 Equip Supplies, Parts, Maint	600	600	600	600
502326 PPE & Uniforms	600	600	600	600
502360 Books & Publications	2,150	2,150	2,150	2,150
502361 Postage & Delivery	6,500	4,000	4,000	4,000
502363 Computer/Software/Maintenance	4,880	4,850	4,850	4,850

Line Item Detail by Department

Urban Design & Planning Fund	2020/21 Revised Budget	2021/22 City Manager Proposed	2021/22 Budget Committee Approved	2021/22 City Council Adopted
Urban Design & Planning				
502364 Employee Recognition	500	500	500	500
Total Materials	26,680	18,400	18,400	18,400
City Grants & Contributions				
502408 Incentive Programs	7,000	1,000	1,000	1,000
Total City Grants & Contributions	7,000	1,000	1,000	1,000
Internal Service Charges				
502904 ISC - Property Management	111,945	105,172	105,172	105,172
502910 ISC - Legal	146,191	135,604	135,604	135,604
502916 ISC - City Administration	82,605	79,491	79,491	79,491
502918 ISC - Financial Services	78,902	70,725	70,725	70,725
502922 ISC - Information Services	217,723	204,943	204,943	204,943
502924 ISC - Citywide Services	104,831	100,324	100,324	100,324
502926 ISC - General Support Services	14,332	12,553	12,553	12,553
502928 ISC - Community Livability	62,181	50,026	50,026	50,026
502930 ISC - Liability Management	39,806	38,050	38,050	38,050
502932 ISC - Community Development	41,509	32,427	32,427	32,427
502934 ISC - Economic Development	32,366	23,096	23,096	23,096
502952 ISC - Computer Replacement	14,639	14,639	14,639	14,639
Total Internal Service Charges	947,030	867,050	867,050	867,050
Capital Outlay				
503012 Hardware and Software	10,000	-	-	-
Total Capital Outlay	10,000	-	-	-
Urban Design & Planning Total	4,009,867	3,677,108	3,677,108	3,677,108

Resources and Requirements by Fund

Rental Inspection Fund	2018/19 Actual	2019/20 Actual	2020/21 Revised Budget	2021/22 City Manager Proposed	2021/22 Budget Committee Approved	2021/22 City Council Adopted
Resources						
Licenses & Permits	689,283	668,870	700,000	659,400	659,400	659,400
Miscellaneous Income	25,460	46,397	21,300	14,600	14,600	14,600
Beginning Balance	725,316	826,044	692,700	850,000	850,000	850,000
Total Resources	1,440,059	1,541,311	1,414,000	1,524,000	1,524,000	1,524,000
Requirements						
Community Development	614,015	653,667	939,937	1,015,756	1,015,756	1,015,756
<i>Operating Total</i>	<i>614,015</i>	<i>653,667</i>	<i>939,937</i>	<i>1,015,756</i>	<i>1,015,756</i>	<i>1,015,756</i>
Interfund Transfers	-	10,799	52,800	-	-	-
Contingency	-	-	94,000	102,000	102,000	102,000
Unappropriated	826,044	876,845	327,263	406,244	406,244	406,244
<i>Non-Operating Total</i>	<i>826,044</i>	<i>887,644</i>	<i>474,063</i>	<i>508,244</i>	<i>508,244</i>	<i>508,244</i>
Total Requirements	1,440,059	1,541,311	1,414,000	1,524,000	1,524,000	1,524,000

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RESOURCES NOTE: Beginning in fiscal year 2019/20, Interest Income is included within Miscellaneous Income.

REQUIREMENTS NOTE: No significant structural changes.

Department Requirements

Rental Inspection Fund	2018/19 Actual	2019/20 Actual	2020/21 Revised Budget	2021/22 City Manager Proposed	2021/22 Budget Committee Approved	2021/22 City Council Adopted
Community Development						
Requirements by Division						
Rental Inspection Program	413,250	480,145	743,766	810,016	810,016	810,016
Rental Insp Support Services	200,765	173,522	196,171	205,740	205,740	205,740
Community Development Total	614,015	653,667	939,937	1,015,756	1,015,756	1,015,756
Requirements by Category						
Personnel Services	422,135	471,343	695,661	772,066	772,066	772,066
Materials & Services	191,880	182,324	244,276	243,690	243,690	243,690
Community Development Total	614,015	653,667	939,937	1,015,756	1,015,756	1,015,756

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REQUIREMENTS NOTE: Beginning in fiscal year 2019/20, certain expenses previously included in the Support Division have been moved to the other division.

Department Requirements by Type

Rental Inspection Fund	2018/19 Actual	2019/20 Actual	2020/21 Revised Budget	2021/22 City Manager Proposed	2021/22 Budget Committee Approved	2021/22 City Council Adopted
Community Development						
Requirements by Type						
Personnel	265,008	293,791	409,917	443,500	443,500	443,500
Benefits	157,127	177,552	285,744	328,566	328,566	328,566
Professional & Technical Services	810	84	12,500	12,000	12,000	12,000
Property Services	3,018	3,601	11,255	8,000	8,000	8,000
Other Services	4,360	2,890	8,910	7,250	7,250	7,250
Materials	1,860	2,227	14,040	10,700	10,700	10,700
City Grants & Contributions	-	-	1,400	-	-	-
Internal Service Charges	181,832	173,522	196,171	205,740	205,740	205,740
Community Development Total	614,015	653,667	939,937	1,015,756	1,015,756	1,015,756

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Expenditure Information by Fund & Department

Fund: Rental Inspection
Dept: Community Development

FY 2021/22 BUDGET HIGHLIGHTS

Personnel Services

Wages/Salaries	\$104,659 increase. Reflect conversion of staff from LTE status and reallocation of other staff to align with work.
Limited Term	(\$71,076) decrease. Reflects the conversion of LTE to FTE status of staff.

Materials and Services

Rent/Lease	(\$2,500) decrease. Aligns budget with actual expenditures
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Line Item Detail by Department

Rental Inspection Fund	2020/21 Revised Budget	2021/22 City Manager Proposed	2021/22 Budget Committee Approved	2021/22 City Council Adopted
Community Development				
Requirements by Type				
Personnel				
501001 Wages/Salaries	315,542	420,201	420,201	420,201
501004 Limited Term	84,575	13,499	13,499	13,499
501010 Overtime	8,000	8,000	8,000	8,000
501030 Premium Pay	1,800	1,800	1,800	1,800
Total Personnel	409,917	443,500	443,500	443,500
Benefits				
501101 FICA	31,317	32,915	32,915	32,915
501102 Tri-Met Tax	3,193	3,503	3,503	3,503
501110 PERS - Employer	42,590	71,030	71,030	71,030
501111 PERS - IAP Pickup	24,595	26,614	26,614	26,614
501112 PERS - Bond	15,085	16,327	16,327	16,327
501120 Health Insurance	135,730	146,662	146,662	146,662
501121 Dental Insurance	14,570	15,208	15,208	15,208
501122 Workers' Compensation	8,920	7,216	7,216	7,216
501130 Other Benefits	9,744	9,091	9,091	9,091
Total Benefits	285,744	328,566	328,566	328,566
Professional & Technical Services				
502006 Contracted Services	12,500	12,000	12,000	12,000
Total Professional & Technical Services	12,500	12,000	12,000	12,000
Property Services				
502106 Cell Phone/Wireless Services	3,755	3,000	3,000	3,000
502140 Rent/Lease	7,500	5,000	5,000	5,000
Total Property Services	11,255	8,000	8,000	8,000
Other Services				
502204 Printing	2,800	2,000	2,000	2,000
502208 Promotion	300	-	-	-
502212 Dues & Memberships	810	750	750	750
502214 Training & Education	3,500	3,000	3,000	3,000
502215 Travel Expenses	1,000	1,000	1,000	1,000
502216 Meals	500	500	500	500
Total Other Services	8,910	7,250	7,250	7,250
Materials				
502301 Office Supplies	2,800	2,000	2,000	2,000
502314 Minor Equipment & Tools	2,300	2,300	2,300	2,300
502316 Equip Supplies, Parts, Maint	1,310	1,300	1,300	1,300
502326 PPE & Uniforms	800	800	800	800
502360 Books & Publications	1,500	1,000	1,000	1,000
502361 Postage & Delivery	4,000	2,000	2,000	2,000
502363 Computer/Software/Maintenance	1,280	1,300	1,300	1,300
502364 Employee Recognition	50	-	-	-
Total Materials	14,040	10,700	10,700	10,700

Line Item Detail by Department

Rental Inspection Fund	2020/21 Revised Budget	2021/22 City Manager Proposed	2021/22 Budget Committee Approved	2021/22 City Council Adopted
Community Development				
City Grants & Contributions				
502408 Incentive Programs	1,400	-	-	-
Total City Grants & Contributions	1,400	-	-	-
Internal Service Charges				
502904 ISC - Property Management	20,330	21,935	21,935	21,935
502906 ISC - Vehicle Maint & Fuel	14,395	14,552	14,552	14,552
502910 ISC - Legal	11,726	14,956	14,956	14,956
502916 ISC - City Administration	15,405	18,633	18,633	18,633
502918 ISC - Financial Services	14,714	16,578	16,578	16,578
502922 ISC - Information Services	50,967	48,504	48,504	48,504
502924 ISC - Citywide Services	19,550	23,517	23,517	23,517
502926 ISC - General Support Services	2,673	2,943	2,943	2,943
502928 ISC - Community Livability	11,596	11,726	11,726	11,726
502930 ISC - Liability Management	10,013	11,725	11,725	11,725
502932 ISC - Community Development	7,741	7,601	7,601	7,601
502934 ISC - Economic Development	6,036	5,414	5,414	5,414
502950 ISC - Equipment Replacement	8,196	4,827	4,827	4,827
502952 ISC - Computer Replacement	2,829	2,829	2,829	2,829
Total Internal Service Charges	196,171	205,740	205,740	205,740
Community Development Total	939,937	1,015,756	1,015,756	1,015,756

Resources and Requirements by Fund

Building Fund	2018/19 Actual	2019/20 Actual	2020/21 Revised Budget	2021/22 City Manager Proposed	2021/22 Budget Committee Approved	2021/22 City Council Adopted
Resources						
Licenses & Permits	2,969,477	2,470,814	2,288,000	1,982,000	1,982,000	1,982,000
Intergovernmental	191,743	221,254	226,000	226,000	226,000	226,000
Charges for Services	2,448,641	1,938,868	1,702,000	1,062,000	1,062,000	1,062,000
Miscellaneous Income	205,632	192,035	115,000	75,000	75,000	75,000
Interfund Transfers	151,000	149,800	115,000	-	-	-
Beginning Balance	4,387,339	6,739,953	8,275,000	7,500,000	7,500,000	7,500,000
Total Resources	10,353,832	11,712,724	12,721,000	10,845,000	10,845,000	10,845,000
Requirements						
Community Development	3,605,171	3,708,643	4,787,270	5,013,750	5,013,750	5,013,750
<i>Operating Total</i>	<i>3,605,171</i>	<i>3,708,643</i>	<i>4,787,270</i>	<i>5,013,750</i>	<i>5,013,750</i>	<i>5,013,750</i>
Interfund Transfers	8,708	82,036	88,300	30,000	30,000	30,000
Contingency	-	-	477,000	450,000	450,000	450,000
Unappropriated	6,739,953	7,922,045	7,368,430	5,351,250	5,351,250	5,351,250
<i>Non-Operating Total</i>	<i>6,748,661</i>	<i>8,004,081</i>	<i>7,933,730</i>	<i>5,831,250</i>	<i>5,831,250</i>	<i>5,831,250</i>
Total Requirements	10,353,832	11,712,724	12,721,000	10,845,000	10,845,000	10,845,000

GENERAL NOTE: The City began using a new Chart of Accounts structure in fiscal year 2019/20. Several funds, departments, and divisions were restructured, and certain revenue and expense items were recategorized. As a result, comparisons with prior years may be difficult. Please refer to the *Budget Message* section of this document for further details regarding account structure changes, and to the *Revenue Information* and *Expenditure Information* sections for additional details regarding year over year budget comparisons.

RESOURCES NOTE: Beginning in fiscal year 2019/20, Interest Income is included within Miscellaneous Income.

REQUIREMENTS NOTE: No significant structural changes occur at the fund level.

Department Requirements

Building Fund	2018/19 Actual	2019/20 Actual	2020/21 Revised Budget	2021/22 City Manager Proposed	2021/22 Budget Committee Approved	2021/22 City Council Adopted
Community Development						
Requirements by Division						
Building Administration	350,169	411,276	560,896	603,315	603,315	603,315
Building Inspections	1,342,370	1,975,063	2,562,649	2,701,541	2,701,541	2,701,541
Bldg Dev Mechanical	358,206	-	-	-	-	-
Bldg Dev Plumbing	136,361	-	-	-	-	-
Bldg Dev Electrical	52,787	-	-	-	-	-
Permit Center	375,522	367,759	633,994	636,477	636,477	636,477
Building Support Services	989,756	954,545	1,029,731	1,072,417	1,072,417	1,072,417
Community Development Total	<u>3,605,171</u>	<u>3,708,643</u>	<u>4,787,270</u>	<u>5,013,750</u>	<u>5,013,750</u>	<u>5,013,750</u>
Requirements by Category						
Personnel Services	2,636,502	2,697,392	3,483,089	3,739,283	3,739,283	3,739,283
Materials & Services	968,669	1,011,251	1,274,181	1,274,467	1,274,467	1,274,467
Capital Outlay	-	-	30,000	-	-	-
Community Development Total	<u>3,605,171</u>	<u>3,708,643</u>	<u>4,787,270</u>	<u>5,013,750</u>	<u>5,013,750</u>	<u>5,013,750</u>

GENERAL NOTE: The City began using a new Chart of Accounts structure in fiscal year 2019/20. Several funds, departments, and divisions were restructured, and certain revenue and expense items were recategorized. As a result, comparisons with prior years may be difficult. Please refer to the *Budget Message* section of this document for further details regarding account structure changes, and to the *Revenue Information* and *Expenditure Information* sections for additional details regarding year over year budget comparisons.

REQUIREMENTS NOTE: Beginning in fiscal year 2019/20, several divisions within this fund have been consolidated and certain expenses previously included in the Support Division have been moved to the other divisions.

Department Requirements by Type

Building Fund	2018/19 Actual	2019/20 Actual	2020/21 Revised Budget	2021/22 City Manager Proposed	2021/22 Budget Committee Approved	2021/22 City Council Adopted
Community Development						
<u>Requirements by Type</u>						
Personnel	1,750,850	1,765,957	2,205,143	2,258,770	2,258,770	2,258,770
Benefits	885,652	931,435	1,277,946	1,480,513	1,480,513	1,480,513
Professional & Technical Services	9,710	3,059	104,350	95,000	95,000	95,000
Property Services	23,349	24,571	41,200	36,000	36,000	36,000
Other Services	29,845	21,274	52,350	33,000	33,000	33,000
Materials	10,132	7,630	42,750	37,050	37,050	37,050
City Grants & Contributions	-	172	3,800	1,000	1,000	1,000
Internal Service Charges	895,633	954,545	1,029,731	1,072,417	1,072,417	1,072,417
Capital Outlay	-	-	30,000	-	-	-
Community Development Total	<u>3,605,171</u>	<u>3,708,643</u>	<u>4,787,270</u>	<u>5,013,750</u>	<u>5,013,750</u>	<u>5,013,750</u>

GENERAL NOTE: The City began using a new Chart of Accounts structure in fiscal year 2019/20. Several funds, departments, and divisions were restructured, and certain revenue and expense items were recategorized. As a result, comparisons with prior years may be difficult. Please refer to the Budget Message section of this document for further details regarding account structure changes, and to the Revenue Information and Expenditure Information sections for additional details regarding year over year budget comparisons.

Expenditure Information by Fund & Department

Fund: Building
Dept: Community Development

FY 2021/22 BUDGET HIGHLIGHTS

Materials and Services

Rent/Lease	(\$4,300) decrease. Aligns budget with actual expenditures and reduced copy/printing needs associated with the implementation of EnerGov (permitting and planning modules of the ERP software).
Training & Education	(\$13,500) decrease. Aligns budget with actual expenditures
Office Supplies	(\$4,250) decrease. Aligns budget with actual expenditures
Incentive Programs	(\$2,800) decrease. Aligns budget with actual expenditures

Capital Outlay

Motor Vehicles	(\$30,000) decrease. FY 2020/21 included a one-time vehicle purchase.
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NOTE: Commentary on line items of variances of +/- 10% from fiscal year 2020/21 revised to fiscal year 2021/22 adopted. This does not include the 2900 series of material and services. These line items are internal service charges allocated to each fund/division from the City's internal service providers. For a complete explanation, see the Internal Service Charge Manual.

Line Item Detail by Department

Building Fund	2020/21 Revised Budget	2021/22 City Manager Proposed	2021/22 Budget Committee Approved	2021/22 City Council Adopted
Community Development				
Requirements by Type				
Personnel				
501001 Wages/Salaries	2,169,959	2,224,784	2,224,784	2,224,784
501010 Overtime	24,000	24,000	24,000	24,000
501030 Premium Pay	11,184	9,986	9,986	9,986
Total Personnel	2,205,143	2,258,770	2,258,770	2,258,770
Benefits				
501101 FICA	168,892	171,896	171,896	171,896
501102 Tri-Met Tax	16,477	17,104	17,104	17,104
501110 PERS - Employer	240,297	382,631	382,631	382,631
501111 PERS - IAP Pickup	132,309	135,538	135,538	135,538
501112 PERS - Bond	81,150	83,135	83,135	83,135
501120 Health Insurance	511,115	560,697	560,697	560,697
501121 Dental Insurance	51,322	53,129	53,129	53,129
501122 Workers' Compensation	33,655	34,509	34,509	34,509
501130 Other Benefits	42,729	41,874	41,874	41,874
Total Benefits	1,277,946	1,480,513	1,480,513	1,480,513
Professional & Technical Services				
502006 Contracted Services	103,000	95,000	95,000	95,000
502020 Permits & Licenses	1,350	-	-	-
Total Professional & Technical Services	104,350	95,000	95,000	95,000
Property Services				
502106 Cell Phone/Wireless Services	20,500	20,000	20,000	20,000
502124 Infrastructure R & M	1,400	1,000	1,000	1,000
502140 Rent/Lease	19,300	15,000	15,000	15,000
Total Property Services	41,200	36,000	36,000	36,000
Other Services				
502204 Printing	4,100	3,500	3,500	3,500
502208 Promotion	300	-	-	-
502212 Dues & Memberships	4,650	3,500	3,500	3,500
502214 Training & Education	33,500	20,000	20,000	20,000
502215 Travel Expenses	5,750	4,000	4,000	4,000
502216 Meals	4,050	2,000	2,000	2,000
Total Other Services	52,350	33,000	33,000	33,000
Materials				
502301 Office Supplies	9,250	5,000	5,000	5,000
502312 Vehicle Supplies, Parts, Maint	2,000	2,000	2,000	2,000
502314 Minor Equipment & Tools	5,000	5,000	5,000	5,000
502316 Equip Supplies, Parts, Maint	2,500	2,500	2,500	2,500
502326 PPE & Uniforms	2,500	3,300	3,300	3,300
502360 Books & Publications	9,800	9,000	9,000	9,000
502361 Postage & Delivery	600	-	-	-
502363 Computer/Software/Maintenance	10,000	9,500	9,500	9,500

Line Item Detail by Department

Building Fund	2020/21 Revised Budget	2021/22 City Manager Proposed	2021/22 Budget Committee Approved	2021/22 City Council Adopted
Community Development				
502364 Employee Recognition	1,100	750	750	750
Total Materials	42,750	37,050	37,050	37,050
City Grants & Contributions				
502408 Incentive Programs	3,800	1,000	1,000	1,000
Total City Grants & Contributions	3,800	1,000	1,000	1,000
Internal Service Charges				
502904 ISC - Property Management	128,040	125,380	125,380	125,380
502906 ISC - Vehicle Maint & Fuel	62,983	60,520	60,520	60,520
502910 ISC - Legal	34,051	41,077	41,077	41,077
502916 ISC - City Administration	78,459	94,902	94,902	94,902
502918 ISC - Financial Services	74,942	84,437	84,437	84,437
502922 ISC - Information Services	288,504	270,111	270,111	270,111
502924 ISC - Citywide Services	99,569	119,774	119,774	119,774
502926 ISC - General Support Services	13,612	14,987	14,987	14,987
502928 ISC - Community Livability	59,060	59,725	59,725	59,725
502930 ISC - Liability Management	51,835	63,130	63,130	63,130
502932 ISC - Community Development	39,425	38,714	38,714	38,714
502934 ISC - Economic Development	30,741	27,573	27,573	27,573
502950 ISC - Equipment Replacement	51,226	54,803	54,803	54,803
502952 ISC - Computer Replacement	17,284	17,284	17,284	17,284
Total Internal Service Charges	1,029,731	1,072,417	1,072,417	1,072,417
Capital Outlay				
503010 Motor Vehicles	30,000	-	-	-
Total Capital Outlay	30,000	-	-	-
Community Development Total	4,787,270	5,013,750	5,013,750	5,013,750

Resources and Requirements by Fund

Urban Renewal Support Fund	2018/19 Actual	2019/20 Actual	2020/21 Revised Budget	2021/22 City Manager Proposed	2021/22 Budget Committee Approved	2021/22 City Council Adopted
Resources						
Intergovernmental	1,400,000	1,070,000	1,914,900	1,748,300	1,748,300	1,748,300
Beginning Balance	840	103,536	103,600	100,200	100,200	100,200
Total Resources	1,400,840	1,173,536	2,018,500	1,848,500	1,848,500	1,848,500
Requirements						
Urban Renewal	1,280,229	1,060,176	1,899,374	1,745,986	1,745,986	1,745,986
<i>Operating Total</i>	<i>1,280,229</i>	<i>1,060,176</i>	<i>1,899,374</i>	<i>1,745,986</i>	<i>1,745,986</i>	<i>1,745,986</i>
Interfund Transfers	17,075	13,208	51,000	40,000	40,000	40,000
Contingency	-	-	68,126	62,514	62,514	62,514
Unappropriated	103,536	100,152	-	-	-	-
<i>Non-Operating Total</i>	<i>120,611</i>	<i>113,360</i>	<i>119,126</i>	<i>102,514</i>	<i>102,514</i>	<i>102,514</i>
Total Requirements	1,400,840	1,173,536	2,018,500	1,848,500	1,848,500	1,848,500

GENERAL NOTE: The City began using a new Chart of Accounts structure in fiscal year 2019/20. Several funds, departments, and divisions were restructured, and certain revenue and expense items were recategorized. As a result, comparisons with prior years may be difficult. Please refer to the *Budget Message* section of this document for further details regarding account structure changes, and to the *Revenue Information and Expenditure Information* sections for additional details regarding year over year budget comparisons.

FUND NOTE: No significant structural changes.

Department Requirements

Urban Renewal Support Fund	2018/19 Actual	2019/20 Actual	2020/21 Revised Budget	2021/22 City Manager Proposed	2021/22 Budget Committee Approved	2021/22 City Council Adopted
Urban Renewal						
Requirements by Division						
Urban Renewal Support	825,768	589,730	1,339,894	1,279,296	1,279,296	1,279,296
UR Support Support Services	454,461	470,446	559,480	466,690	466,690	466,690
Urban Renewal Total	<u>1,280,229</u>	<u>1,060,176</u>	<u>1,899,374</u>	<u>1,745,986</u>	<u>1,745,986</u>	<u>1,745,986</u>
Requirements by Category						
Personnel Services	585,872	460,750	417,719	432,421	432,421	432,421
Materials & Services	694,357	599,426	1,481,655	1,313,565	1,313,565	1,313,565
Urban Renewal Total	<u>1,280,229</u>	<u>1,060,176</u>	<u>1,899,374</u>	<u>1,745,986</u>	<u>1,745,986</u>	<u>1,745,986</u>

GENERAL NOTE: The City began using a new Chart of Accounts structure in fiscal year 2019/20. Several funds, departments, and divisions were restructured, and certain revenue and expense items were recategorized. As a result, comparisons with prior years may be difficult. Please refer to the *Budget Message* section of this document for further details regarding account structure changes, and to the *Revenue Information* and *Expenditure Information* sections for additional details regarding year over year budget comparisons.

REQUIREMENTS NOTE: Beginning in fiscal year 2019/20, certain expenses previously included in the Support Division have been moved to the other division.

Department Requirements by Type

Urban Renewal Support Fund	2018/19 Actual	2019/20 Actual	2020/21 Revised Budget	2021/22 City Manager Proposed	2021/22 Budget Committee Approved	2021/22 City Council Adopted
Urban Renewal						
Requirements by Type						
Personnel	406,590	305,357	262,267	272,108	272,108	272,108
Benefits	179,282	155,393	155,452	160,313	160,313	160,313
Professional & Technical Services	177,720	73,278	185,825	205,000	205,000	205,000
Property Services	34,094	9,592	81,200	67,300	67,300	67,300
Other Services	45,068	6,351	42,250	37,000	37,000	37,000
Materials	1,993	7,985	26,400	26,075	26,075	26,075
City Grants & Contributions	-	31,774	586,500	511,500	511,500	511,500
Internal Service Charges	435,482	470,446	559,480	466,690	466,690	466,690
Urban Renewal Total	<u>1,280,229</u>	<u>1,060,176</u>	<u>1,899,374</u>	<u>1,745,986</u>	<u>1,745,986</u>	<u>1,745,986</u>

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Expenditure Information by Fund & Department

Fund: Urban Renewal Support
Dept: Urban Renewal

FY 2021/22 BUDGET HIGHLIGHTS

Materials and Services

Contracted Services	\$19,175 increase. Increased to include the landscaping maintenance contract for the catalyst and sunrise sites.
Infrastructure R & M	(\$15,000) decrease. Aligned to meet anticipated repair and maintenance needs.
Travel Expenses	(\$5,250) decrease. Reduced due to COVID-19 restrictions.
UR Grant Program	(\$75,000) decrease. Reflects completion of a prior grant obligation during FY 2020/21.

NOTE: Commentary on line items of variances of +/- 10% from fiscal year 2020/21 revised to fiscal year 2021/22 adopted. This does not include the 2900 series of material and services. These line items are internal service charges allocated to each fund/division from the City's internal service providers. For a complete explanation, see the Internal Service Charge Manual.

Line Item Detail by Department

Urban Renewal Support Fund	2020/21 Revised Budget	2021/22 City Manager Proposed	2021/22 Budget Committee Approved	2021/22 City Council Adopted
Urban Renewal				
Requirements by Type				
Personnel				
501001 Wages/Salaries	262,267	272,108	272,108	272,108
Total Personnel	262,267	272,108	272,108	272,108
Benefits				
501101 FICA	20,075	20,819	20,819	20,819
501102 Tri-Met Tax	2,043	2,147	2,147	2,147
501110 PERS - Employer	28,810	47,257	47,257	47,257
501111 PERS - IAP Pickup	15,736	16,328	16,328	16,328
501112 PERS - Bond	9,651	10,015	10,015	10,015
501120 Health Insurance	64,034	50,519	50,519	50,519
501121 Dental Insurance	6,601	4,813	4,813	4,813
501122 Workers' Compensation	3,777	3,799	3,799	3,799
501130 Other Benefits	4,725	4,616	4,616	4,616
Total Benefits	155,452	160,313	160,313	160,313
Professional & Technical Services				
502006 Contracted Services	155,825	175,000	175,000	175,000
502020 Permits & Licenses	30,000	30,000	30,000	30,000
Total Professional & Technical Services	185,825	205,000	205,000	205,000
Property Services				
502104 Utility Services	8,000	8,000	8,000	8,000
502106 Cell Phone/Wireless Services	600	1,700	1,700	1,700
502124 Infrastructure R & M	71,000	56,000	56,000	56,000
502140 Rent/Lease	1,600	1,600	1,600	1,600
Total Property Services	81,200	67,300	67,300	67,300
Other Services				
502204 Printing	5,000	5,000	5,000	5,000
502208 Promotion	22,500	22,500	22,500	22,500
502212 Dues & Memberships	1,000	1,000	1,000	1,000
502214 Training & Education	4,500	4,500	4,500	4,500
502215 Travel Expenses	5,250	-	-	-
502216 Meals	4,000	4,000	4,000	4,000
Total Other Services	42,250	37,000	37,000	37,000
Materials				
502301 Office Supplies	1,950	1,950	1,950	1,950
502314 Minor Equipment & Tools	4,100	4,100	4,100	4,100
502316 Equip Supplies, Parts, Maint	15,000	15,000	15,000	15,000
502325 Other Supplies	2,000	2,000	2,000	2,000
502360 Books & Publications	250	250	250	250
502361 Postage & Delivery	600	600	600	600
502363 Computer/Software/Maintenance	2,000	2,000	2,000	2,000
502364 Employee Recognition	500	175	175	175
Total Materials	26,400	26,075	26,075	26,075

Line Item Detail by Department

Urban Renewal Support Fund	2020/21 Revised Budget	2021/22 City Manager Proposed	2021/22 Budget Committee Approved	2021/22 City Council Adopted
Urban Renewal				
City Grants & Contributions				
502404 UR Grant Program	575,000	500,000	500,000	500,000
502408 Incentive Programs	1,500	1,500	1,500	1,500
502410 Contributions/City Match	10,000	10,000	10,000	10,000
Total City Grants & Contributions	586,500	511,500	511,500	511,500
Internal Service Charges				
502904 ISC - Property Management	23,307	14,778	14,778	14,778
502910 ISC - Legal	74,730	60,250	60,250	60,250
502916 ISC - City Administration	20,666	26,254	26,254	26,254
502918 ISC - Financial Services	108,500	187,500	187,500	187,500
502922 ISC - Information Services	47,633	32,992	32,992	32,992
502924 ISC - Citywide Services	108,500	33,135	33,135	33,135
502926 ISC - General Support Services	3,586	4,146	4,146	4,146
502928 ISC - Community Livability	15,557	16,523	16,523	16,523
502930 ISC - Liability Management	10,583	16,694	16,694	16,694
502932 ISC - Community Development	58,500	29,500	29,500	29,500
502934 ISC - Economic Development	85,458	42,458	42,458	42,458
502952 ISC - Computer Replacement	2,460	2,460	2,460	2,460
Total Internal Service Charges	559,480	466,690	466,690	466,690
Urban Renewal Total	1,899,374	1,745,986	1,745,986	1,745,986



Infrastructure Funds Overview

Infrastructure Funds Revenues

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

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

Infrastructure Funds Expenditures

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

For fiscal year 2021/22, operating expenditures include:

- Infrastructure Development Fund.
 - \$3.6 million operating budget.
 - 8.3% increase compared to last year's budget.
- Streetlight Fund.
 - \$0.5 million operating budget.
 - 0.8% increase compared to last year's budget.
- Transportation Fund.
 - \$10.8 million operating budget.
 - 4.3% increase compared to last year's budget.
- Water Fund.
 - \$12.8 million operating budget.
 - 1.3% increase compared to last year's budget.
- Stormwater Fund.
 - \$8.7 million operating budget.
 - 7.2% increase compared to last year's budget.
- Wastewater Fund.
 - \$16.2 million operating budget.
 - 2.6% increase compared to last year's budget.

Resources and Requirements by Fund

Infrastructure Development Fund	2018/19 Actual	2019/20 Actual	2020/21 Revised Budget	2021/22 City Manager Proposed	2021/22 Budget Committee Approved	2021/22 City Council Adopted
Resources						
Charges for Services	957,432	907,517	851,100	832,800	832,800	832,800
Miscellaneous Income	89,829	109,149	43,700	49,000	49,000	49,000
Internal Payments	-	418,891	401,000	326,000	326,000	326,000
Interfund Transfers	1,694,000	1,821,200	1,921,200	2,074,800	2,074,800	2,074,800
Internal Service Charges	449,362	-	-	-	-	-
Beginning Balance	2,164,303	2,851,068	2,915,500	3,263,800	3,263,800	3,263,800
Total Resources	<u>5,354,926</u>	<u>6,107,825</u>	<u>6,132,500</u>	<u>6,546,400</u>	<u>6,546,400</u>	<u>6,546,400</u>
Requirements						
Environmental Services	2,503,858	2,684,785	3,289,234	3,563,458	3,563,458	3,563,458
<i>Operating Total</i>	<u>2,503,858</u>	<u>2,684,785</u>	<u>3,289,234</u>	<u>3,563,458</u>	<u>3,563,458</u>	<u>3,563,458</u>
Interfund Transfers	-	44,505	38,500	-	-	-
Contingency	-	-	493,000	535,000	535,000	535,000
Unappropriated	2,851,068	3,378,535	2,311,766	2,447,942	2,447,942	2,447,942
<i>Non-Operating Total</i>	<u>2,851,068</u>	<u>3,423,040</u>	<u>2,843,266</u>	<u>2,982,942</u>	<u>2,982,942</u>	<u>2,982,942</u>
Total Requirements	<u>5,354,926</u>	<u>6,107,825</u>	<u>6,132,500</u>	<u>6,546,400</u>	<u>6,546,400</u>	<u>6,546,400</u>

GENERAL NOTE: The City began using a new Chart of Accounts structure in fiscal year 2019/20. Several funds, departments, and divisions were restructured, and certain revenue and expense items were recategorized. As a result, comparisons with prior years may be difficult. Please refer to the *Budget Message* section of this document for further details regarding account structure changes, and to the *Revenue Information* and *Expenditure Information* sections for additional details regarding year over year budget comparisons.

RESOURCES NOTE: Beginning in fiscal year 2019/20, some revenue is included in Internal Payments rather than Internal Service Charges and Interest Income is included within Miscellaneous Income.

REQUIREMENTS NOTE: No significant structural changes.

Department Requirements

Infrastructure Development Fund	2018/19 Actual	2019/20 Actual	2020/21 Revised Budget	2021/22 City Manager Proposed	2021/22 Budget Committee Approved	2021/22 City Council Adopted
Environmental Services						
Requirements by Division						
Development Engineering	981,726	1,095,717	1,309,992	1,434,904	1,434,904	1,434,904
IDF Inspections	625,461	703,811	971,364	1,058,092	1,058,092	1,058,092
IDF Surveying	251,810	261,629	292,779	319,109	319,109	319,109
Infra Dev Support Services	644,861	623,628	715,099	751,353	751,353	751,353
Environmental Services Total	<u>2,503,858</u>	<u>2,684,785</u>	<u>3,289,234</u>	<u>3,563,458</u>	<u>3,563,458</u>	<u>3,563,458</u>
Requirements by Category						
Personnel Services	1,826,525	1,978,887	2,367,385	2,563,355	2,563,355	2,563,355
Materials & Services	645,817	705,898	888,849	967,103	967,103	967,103
Capital Outlay	31,516	-	33,000	33,000	33,000	33,000
Environmental Services Total	<u>2,503,858</u>	<u>2,684,785</u>	<u>3,289,234</u>	<u>3,563,458</u>	<u>3,563,458</u>	<u>3,563,458</u>

GENERAL NOTE: The City began using a new Chart of Accounts structure in fiscal year 2019/20. Several funds, departments, and divisions were restructured, and certain revenue and expense items were recategorized. As a result, comparisons with prior years may be difficult. Please refer to the *Budget Message* section of this document for further details regarding account structure changes, and to the *Revenue Information* and *Expenditure Information* sections for additional details regarding year over year budget comparisons.

REQUIREMENTS NOTE: Beginning in fiscal year 2019/20, certain expenses previously included in the Support Division have been moved to the other divisions.

Department Requirements by Type

Infrastructure Development Fund	2018/19 Actual	2019/20 Actual	2020/21 Revised Budget	2021/22 City Manager Proposed	2021/22 Budget Committee Approved	2021/22 City Council Adopted
Environmental Services						
Requirements by Type						
Personnel	1,184,687	1,297,955	1,501,236	1,570,649	1,570,649	1,570,649
Benefits	641,838	680,932	866,149	992,706	992,706	992,706
Professional & Technical Services	40,369	53,351	128,750	170,750	170,750	170,750
Property Services	7,405	6,954	7,000	7,000	7,000	7,000
Other Services	2,078	3,848	13,250	13,250	13,250	13,250
Materials	12,933	18,117	24,750	24,750	24,750	24,750
Internal Service Charges	583,032	623,628	715,099	751,353	751,353	751,353
Capital Outlay	31,516	-	33,000	33,000	33,000	33,000
Environmental Services Total	<u>2,503,858</u>	<u>2,684,785</u>	<u>3,289,234</u>	<u>3,563,458</u>	<u>3,563,458</u>	<u>3,563,458</u>

GENERAL NOTE: The City began using a new Chart of Accounts structure in fiscal year 2019/20. Several funds, departments, and divisions were restructured, and certain revenue and expense items were recategorized. As a result, comparisons with prior years may be difficult. Please refer to the Budget Message section of this document for further details regarding account structure changes, and to the Revenue Information and Expenditure Information sections for additional details regarding year over year budget comparisons.

Expenditure Information by Fund & Department

Fund: Infrastructure Development
Dept: Environmental Services

FY 2021/22 BUDGET HIGHLIGHTS

Personnel Services

Limited Term	(\$39,797) decrease. Reflects the conversion of LTE to FTE status of staff.
Overtime	\$13,000 increase. Reflects anticipated demand for public works inspections for new development.

Materials and Services

Contracted Services	\$40,000 increase. Reflects anticipated levels of development and associated services.
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NOTE: Commentary on line items of variances of +/- 10% from fiscal year 2020/21 revised to fiscal year 2021/22 adopted. This does not include the 2900 series of material and services. These line items are internal service charges allocated to each fund/division from the City's internal service providers. For a complete explanation, see the Internal Service Charge Manual.

Line Item Detail by Department

Infrastructure Development Fund	2020/21 Revised Budget	2021/22 City Manager Proposed	2021/22 Budget Committee Approved	2021/22 City Council Adopted
Environmental Services				
Requirements by Type				
Personnel				
501001 Wages/Salaries	1,308,122	1,404,332	1,404,332	1,404,332
501004 Limited Term	124,114	84,317	84,317	84,317
501006 Temporary & Seasonal	15,000	15,000	15,000	15,000
501010 Overtime	52,000	65,000	65,000	65,000
501030 Premium Pay	2,000	2,000	2,000	2,000
Total Personnel	1,501,236	1,570,649	1,570,649	1,570,649
Benefits				
501101 FICA	114,401	119,090	119,090	119,090
501102 Tri-Met Tax	11,354	12,399	12,399	12,399
501110 PERS - Employer	169,034	274,463	274,463	274,463
501111 PERS - IAP Pickup	89,174	93,348	93,348	93,348
501112 PERS - Bond	54,693	57,257	57,257	57,257
501120 Health Insurance	341,399	351,735	351,735	351,735
501121 Dental Insurance	33,526	31,899	31,899	31,899
501122 Workers' Compensation	21,930	22,447	22,447	22,447
501130 Other Benefits	30,638	30,068	30,068	30,068
Total Benefits	866,149	992,706	992,706	992,706
Professional & Technical Services				
502006 Contracted Services	125,000	165,000	165,000	165,000
502020 Permits & Licenses	3,750	5,750	5,750	5,750
Total Professional & Technical Services	128,750	170,750	170,750	170,750
Property Services				
502106 Cell Phone/Wireless Services	5,500	5,500	5,500	5,500
502140 Rent/Lease	1,500	1,500	1,500	1,500
Total Property Services	7,000	7,000	7,000	7,000
Other Services				
502204 Printing	750	750	750	750
502208 Promotion	500	500	500	500
502212 Dues & Memberships	3,000	3,000	3,000	3,000
502214 Training & Education	9,000	9,000	9,000	9,000
Total Other Services	13,250	13,250	13,250	13,250
Materials				
502301 Office Supplies	3,300	3,300	3,300	3,300
502312 Vehicle Supplies, Parts, Maint	3,100	3,100	3,100	3,100
502314 Minor Equipment & Tools	7,750	7,750	7,750	7,750
502316 Equip Supplies, Parts, Maint	2,000	2,000	2,000	2,000
502324 First Aid & Safety	450	450	450	450
502326 PPE & Uniforms	1,250	1,250	1,250	1,250
502360 Books & Publications	950	950	950	950
502361 Postage & Delivery	300	300	300	300
502363 Computer/Software/Maintenance	5,400	5,400	5,400	5,400

Line Item Detail by Department

Infrastructure Development Fund	2020/21 Revised Budget	2021/22 City Manager Proposed	2021/22 Budget Committee Approved	2021/22 City Council Adopted
Environmental Services				
502364 Employee Recognition	250	250	250	250
Total Materials	24,750	24,750	24,750	24,750
Internal Service Charges				
502904 ISC - Property Management	86,380	84,185	84,185	84,185
502906 ISC - Vehicle Maint & Fuel	46,804	46,233	46,233	46,233
502910 ISC - Legal	49,684	68,388	68,388	68,388
502916 ISC - City Administration	54,313	65,205	65,205	65,205
502918 ISC - Financial Services	51,878	58,015	58,015	58,015
502922 ISC - Information Services	159,865	147,790	147,790	147,790
502924 ISC - Citywide Services	68,926	82,294	82,294	82,294
502926 ISC - General Support Services	9,423	10,297	10,297	10,297
502928 ISC - Community Livability	40,884	41,036	41,036	41,036
502930 ISC - Liability Management	33,552	39,125	39,125	39,125
502932 ISC - Community Development	27,292	26,599	26,599	26,599
502934 ISC - Economic Development	21,280	18,945	18,945	18,945
502950 ISC - Equipment Replacement	50,671	49,094	49,094	49,094
502952 ISC - Computer Replacement	14,147	14,147	14,147	14,147
Total Internal Service Charges	715,099	751,353	751,353	751,353
Capital Outlay				
503010 Motor Vehicles	33,000	33,000	33,000	33,000
Total Capital Outlay	33,000	33,000	33,000	33,000
Environmental Services Total	3,289,234	3,563,458	3,563,458	3,563,458

Resources and Requirements by Fund

Streetlight Fund	2018/19 Actual	2019/20 Actual	2020/21 Revised Budget	2021/22 City Manager Proposed	2021/22 Budget Committee Approved	2021/22 City Council Adopted
Resources						
Intergovernmental	61,360	117,888	77,800	70,000	70,000	70,000
Charges for Services	36,130	73,879	-	-	-	-
Utility License Fees	1,276,193	1,319,456	1,290,000	1,310,000	1,310,000	1,310,000
Miscellaneous Income	64,570	79,799	56,000	57,000	57,000	57,000
Beginning Balance	3,418,542	3,714,904	3,736,000	3,800,000	3,800,000	3,800,000
Total Resources	4,856,795	5,305,926	5,159,800	5,237,000	5,237,000	5,237,000
Requirements						
Environmental Services	425,439	397,854	518,631	522,863	522,863	522,863
<i>Operating Total</i>	<i>425,439</i>	<i>397,854</i>	<i>518,631</i>	<i>522,863</i>	<i>522,863</i>	<i>522,863</i>
Interfund Transfers	716,452	647,541	1,468,650	1,552,800	1,552,800	1,552,800
Contingency	-	-	78,000	98,000	98,000	98,000
Unappropriated	3,714,904	4,260,531	3,094,519	3,063,337	3,063,337	3,063,337
<i>Non-Operating Total</i>	<i>4,431,356</i>	<i>4,908,072</i>	<i>4,641,169</i>	<i>4,714,137</i>	<i>4,714,137</i>	<i>4,714,137</i>
Total Requirements	4,856,795	5,305,926	5,159,800	5,237,000	5,237,000	5,237,000

GENERAL NOTE: The City began using a new Chart of Accounts structure in fiscal year 2019/20. Several funds, departments, and divisions were restructured, and certain revenue and expense items were recategorized. As a result, comparisons with prior years may be difficult. Please refer to the *Budget Message* section of this document for further details regarding account structure changes, and to the *Revenue Information* and *Expenditure Information* sections for additional details regarding year over year budget comparisons.

RESOURCES NOTE: Beginning in fiscal year 2019/20, Interest Income is included within Miscellaneous Income.

REQUIREMENTS NOTE: No significant structural changes.

Department Requirements

Streetlight Fund	2018/19 Actual	2019/20 Actual	2020/21 Revised Budget	2021/22 City Manager Proposed	2021/22 Budget Committee Approved	2021/22 City Council Adopted
Environmental Services						
<u>Requirements by Division</u>						
Streetlight Operations	378,661	348,786	462,000	469,100	469,100	469,100
Streetlight Support Services	46,778	49,068	56,631	53,763	53,763	53,763
Environmental Services Total	<u>425,439</u>	<u>397,854</u>	<u>518,631</u>	<u>522,863</u>	<u>522,863</u>	<u>522,863</u>
<u>Requirements by Category</u>						
Materials & Services	425,439	397,854	518,631	522,863	522,863	522,863
Environmental Services Total	<u>425,439</u>	<u>397,854</u>	<u>518,631</u>	<u>522,863</u>	<u>522,863</u>	<u>522,863</u>

GENERAL NOTE: The City began using a new Chart of Accounts structure in fiscal year 2019/20. Several funds, departments, and divisions were restructured, and certain revenue and expense items were recategorized. As a result, comparisons with prior years may be difficult. Please refer to the *Budget Message* section of this document for further details regarding account structure changes, and to the *Revenue Information and Expenditure Information* sections for additional details regarding year over year budget comparisons.

REQUIREMENTS NOTE: No significant structural changes.

Department Requirements by Type

Streetlight Fund	2018/19 Actual	2019/20 Actual	2020/21 Revised Budget	2021/22 City Manager Proposed	2021/22 Budget Committee Approved	2021/22 City Council Adopted
Environmental Services						
Requirements by Type						
Professional & Technical Services	76,785	46,641	112,000	114,000	114,000	114,000
Property Services	301,339	302,145	350,000	355,100	355,100	355,100
Other Services	498	-	-	-	-	-
Materials	39	-	-	-	-	-
Internal Service Charges	46,778	49,068	56,631	53,763	53,763	53,763
Environmental Services Total	<u>425,439</u>	<u>397,854</u>	<u>518,631</u>	<u>522,863</u>	<u>522,863</u>	<u>522,863</u>

GENERAL NOTE: The City began using a new Chart of Accounts structure in fiscal year 2019/20. Several funds, departments, and divisions were restructured, and certain revenue and expense items were recategorized. As a result, comparisons with prior years may be difficult. Please refer to the Budget Message section of this document for further details regarding account structure changes, and to the Revenue Information and Expenditure Information sections for additional details regarding year over year budget comparisons.

Expenditure Information by Fund & Department

Fund: Streetlight
Dept: Environmental Services

FY 2021/22 BUDGET HIGHLIGHTS

No significant operating changes in the Streetlight Fund, Environmental Services Department.

NOTE: Commentary on line items of variances of +/- 10% from fiscal year 2020/21 revised to fiscal year 2021/22 adopted. This does not include the 2900 series of material and services. These line items are internal service charges allocated to each fund/division from the City's internal service providers. For a complete explanation, see the Internal Service Charge Manual.

Line Item Detail by Department

Streetlight Fund	2020/21 Revised Budget	2021/22 City Manager Proposed	2021/22 Budget Committee Approved	2021/22 City Council Adopted
Environmental Services				
Requirements by Type				
Professional & Technical Services				
502006 Contracted Services	112,000	114,000	114,000	114,000
Total Professional & Technical Services	112,000	114,000	114,000	114,000
Property Services				
502104 Utility Services	275,000	279,000	279,000	279,000
502124 Infrastructure R & M	75,000	76,100	76,100	76,100
Total Property Services	350,000	355,100	355,100	355,100
Internal Service Charges				
502910 ISC - Legal	1,341	1,429	1,429	1,429
502916 ISC - City Administration	10,052	10,281	10,281	10,281
502918 ISC - Financial Services	9,601	9,147	9,147	9,147
502924 ISC - Citywide Services	12,757	12,976	12,976	12,976
502926 ISC - General Support Services	1,744	1,624	1,624	1,624
502928 ISC - Community Livability	7,567	6,470	6,470	6,470
502930 ISC - Liability Management	4,580	4,655	4,655	4,655
502932 ISC - Community Development	5,051	4,194	4,194	4,194
502934 ISC - Economic Development	3,938	2,987	2,987	2,987
Total Internal Service Charges	56,631	53,763	53,763	53,763
Environmental Services Total	518,631	522,863	522,863	522,863

Resources and Requirements by Fund

Transportation Fund	2018/19 Actual	2019/20 Actual	2020/21 Revised Budget	2021/22 City Manager Proposed	2021/22 Budget Committee Approved	2021/22 City Council Adopted
Resources						
Intergovernmental	12,159,733	12,195,073	13,933,000	13,589,000	13,589,000	13,589,000
Charges for Services	63,285	66,630	86,800	97,100	97,100	97,100
Utility License Fees	646,550	903,527	1,364,400	1,454,500	1,454,500	1,454,500
Miscellaneous Income	462,913	534,654	238,000	249,000	249,000	249,000
Internal Payments	-	2,016,153	1,579,939	1,641,845	1,641,845	1,641,845
Interfund Transfers	813,649	985,286	4,701,750	1,577,300	1,577,300	1,577,300
Internal Service Charges	1,883,103	-	-	-	-	-
Beginning Balance	17,219,246	20,781,663	24,357,900	25,828,600	25,828,600	25,828,600
Total Resources	33,248,479	37,482,986	46,261,789	44,437,345	44,437,345	44,437,345
Requirements						
Environmental Services	8,590,376	8,530,485	10,331,033	10,775,987	10,775,987	10,775,987
<i>Operating Total</i>	<i>8,590,376</i>	<i>8,530,485</i>	<i>10,331,033</i>	<i>10,775,987</i>	<i>10,775,987</i>	<i>10,775,987</i>
Interfund Transfers	3,876,440	4,326,752	24,426,200	15,685,500	15,685,500	15,685,500
Contingency	-	-	1,550,000	1,617,000	1,617,000	1,617,000
Unappropriated	20,781,663	24,625,749	9,954,556	16,358,858	16,358,858	16,358,858
<i>Non-Operating Total</i>	<i>24,658,103</i>	<i>28,952,501</i>	<i>35,930,756</i>	<i>33,661,358</i>	<i>33,661,358</i>	<i>33,661,358</i>
Total Requirements	33,248,479	37,482,986	46,261,789	44,437,345	44,437,345	44,437,345

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RESOURCES NOTE: Beginning in fiscal year 2019/20, some revenue is included in Internal Payments rather than Internal Service Charges and Interest Income is included within Miscellaneous Income.

REQUIREMENTS NOTE: No significant structural changes.

Department Requirements

Transportation Fund	2018/19 Actual	2019/20 Actual	2020/21 Revised Budget	2021/22 City Manager Proposed	2021/22 Budget Committee Approved	2021/22 City Council Adopted
Environmental Services						
Requirements by Division						
Trans Administration	502,202	548,592	574,653	610,592	610,592	610,592
Transportation Operations	3,922,563	3,711,852	4,887,381	5,126,781	5,126,781	5,126,781
Transportation Engineering	1,356,366	1,384,456	1,611,850	1,659,192	1,659,192	1,659,192
Traffic Signals	741,959	822,762	967,683	1,019,579	1,019,579	1,019,579
Trans Support Services	2,067,286	2,062,823	2,289,466	2,359,843	2,359,843	2,359,843
Environmental Services Total	<u>8,590,376</u>	<u>8,530,485</u>	<u>10,331,033</u>	<u>10,775,987</u>	<u>10,775,987</u>	<u>10,775,987</u>
Requirements by Category						
Personnel Services	5,128,642	5,212,055	6,109,417	6,417,194	6,417,194	6,417,194
Materials & Services	3,165,896	3,259,214	4,136,616	4,288,293	4,288,293	4,288,293
Capital Outlay	295,838	59,216	85,000	70,500	70,500	70,500
Environmental Services Total	<u>8,590,376</u>	<u>8,530,485</u>	<u>10,331,033</u>	<u>10,775,987</u>	<u>10,775,987</u>	<u>10,775,987</u>

GENERAL NOTE: The City began using a new Chart of Accounts structure in fiscal year 2019/20. Several funds, departments, and divisions were restructured, and certain revenue and expense items were recategorized. As a result, comparisons with prior years may be difficult. Please refer to the *Budget Message* section of this document for further details regarding account structure changes, and to the *Revenue Information* and *Expenditure Information* sections for additional details regarding year over year budget comparisons.

REQUIREMENTS NOTE: Beginning in fiscal year 2019/20, certain expenses previously included in the Support Division have been moved to the other divisions.

Department Requirements by Type

Transportation Fund	2018/19 Actual	2019/20 Actual	2020/21 Revised Budget	2021/22 City Manager Proposed	2021/22 Budget Committee Approved	2021/22 City Council Adopted
Environmental Services						
Requirements by Type						
Personnel	3,339,458	3,313,651	3,859,504	3,895,864	3,895,864	3,895,864
Benefits	1,789,184	1,898,404	2,249,913	2,521,330	2,521,330	2,521,330
Professional & Technical Services	468,064	461,514	745,400	940,400	940,400	940,400
Property Services	513,299	398,421	639,700	575,200	575,200	575,200
Other Services	31,159	19,134	51,250	42,850	42,850	42,850
Materials	296,022	317,322	410,200	369,400	369,400	369,400
City Grants & Contributions	-	-	600	600	600	600
Internal Service Charges	1,857,352	2,062,823	2,289,466	2,359,843	2,359,843	2,359,843
Capital Outlay	295,838	59,216	85,000	70,500	70,500	70,500
Environmental Services Total	8,590,376	8,530,485	10,331,033	10,775,987	10,775,987	10,775,987

GENERAL NOTE: The City began using a new Chart of Accounts structure in fiscal year 2019/20. Several funds, departments, and divisions were restructured, and certain revenue and expense items were recategorized. As a result, comparisons with prior years may be difficult. Please refer to the Budget Message section of this document for further details regarding account structure changes, and to the Revenue Information and Expenditure Information sections for additional details regarding year over year budget comparisons.

Expenditure Information by Fund & Department

Fund: Transportation
Dept: Environmental Services

FY 2021/22 BUDGET HIGHLIGHTS

Personnel Services

Limited Term	(\$69,626) decrease. Reflects the conversion of LTE to FTE status of staff.
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Materials and Services

Contracted Services	\$195,000 increase. Reflects anticipated increased costs for striping work due to COVID-19 safety practices.
Infrastructure R & M	(\$70,000) decrease. Fiscal year 2020/21 included one-time projects.
Training & Education	(\$8,000) decrease. Reduced based on COVID-19 restrictions.
Vehicle Supplies, Parts, Maint	\$6,000 increase. Reflects shift from Equipment Supplies, Parts, Maint line for radio and GPS equipment.
Equip Supplies, Parts, Maint	(\$6,100) decrease. Reflects shift to vehicles Supplies, Parts, Maint line for radio and GPS equipment.
Signs	(\$40,000) decrease. Reflects anticipated signage needs for the year.

Capital Outlay

Equipment	(\$14,500) decrease. Reflects one-time purchase of winter operations equipment in fiscal year 2020/21.
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NOTE: Commentary on line items of variances of +/- 10% from fiscal year 2020/21 revised to fiscal year 2021/22 adopted. This does not include the 2900 series of material and services. These line items are internal service charges allocated to each fund/division from the City's internal service providers. For a complete explanation, see the Internal Service Charge Manual.

Line Item Detail by Department

Transportation Fund	2020/21 Revised Budget	2021/22 City Manager Proposed	2021/22 Budget Committee Approved	2021/22 City Council Adopted
Environmental Services				
Requirements by Type				
Personnel				
501001 Wages/Salaries	2,895,628	3,027,313	3,027,313	3,027,313
501004 Limited Term	450,113	380,487	380,487	380,487
501006 Temporary & Seasonal	370,000	340,000	340,000	340,000
501010 Overtime	61,000	61,000	61,000	61,000
501030 Premium Pay	82,763	87,064	87,064	87,064
Total Personnel	3,859,504	3,895,864	3,895,864	3,895,864
Benefits				
501101 FICA	294,699	297,182	297,182	297,182
501102 Tri-Met Tax	30,064	30,746	30,746	30,746
501110 PERS - Employer	389,142	620,132	620,132	620,132
501111 PERS - IAP Pickup	209,371	213,370	213,370	213,370
501112 PERS - Bond	128,413	130,873	130,873	130,873
501120 Health Insurance	895,431	914,753	914,753	914,753
501121 Dental Insurance	88,617	85,111	85,111	85,111
501122 Workers' Compensation	139,127	156,148	156,148	156,148
501130 Other Benefits	75,049	73,015	73,015	73,015
Total Benefits	2,249,913	2,521,330	2,521,330	2,521,330
Professional & Technical Services				
502006 Contracted Services	740,500	935,500	935,500	935,500
502008 Med & Psych	2,000	2,000	2,000	2,000
502020 Permits & Licenses	2,900	2,900	2,900	2,900
Total Professional & Technical Services	745,400	940,400	940,400	940,400
Property Services				
502104 Utility Services	61,500	61,800	61,800	61,800
502106 Cell Phone/Wireless Services	44,800	46,000	46,000	46,000
502124 Infrastructure R & M	471,200	401,200	401,200	401,200
502140 Rent/Lease	62,200	66,200	66,200	66,200
Total Property Services	639,700	575,200	575,200	575,200
Other Services				
502204 Printing	1,600	1,600	1,600	1,600
502208 Promotion	1,850	1,850	1,850	1,850
502212 Dues & Memberships	5,300	5,300	5,300	5,300
502214 Training & Education	35,000	27,000	27,000	27,000
502215 Travel Expenses	1,300	2,100	2,100	2,100
502216 Meals	6,200	5,000	5,000	5,000
Total Other Services	51,250	42,850	42,850	42,850
Materials				
502301 Office Supplies	9,200	8,250	8,250	8,250
502310 Gas, Oil, Lube	4,650	4,650	4,650	4,650
502312 Vehicle Supplies, Parts, Maint	6,000	12,000	12,000	12,000
502314 Minor Equipment & Tools	51,300	51,200	51,200	51,200

Line Item Detail by Department

Transportation Fund		2020/21 Revised Budget	2021/22 City Manager Proposed	2021/22 Budget Committee Approved	2021/22 City Council Adopted
Environmental Services					
502316	Equip Supplies, Parts, Maint	55,200	49,100	49,100	49,100
502324	First Aid & Safety	900	900	900	900
502325	Other Supplies	2,950	2,850	2,850	2,850
502326	PPE & Uniforms	12,400	12,400	12,400	12,400
502340	Pavement Marking	80,500	80,500	80,500	80,500
502341	Signs	140,000	100,000	100,000	100,000
502360	Books & Publications	1,600	1,450	1,450	1,450
502361	Postage & Delivery	2,000	2,600	2,600	2,600
502363	Computer/Software/Maintenance	42,500	42,500	42,500	42,500
502364	Employee Recognition	1,000	1,000	1,000	1,000
Total Materials		410,200	369,400	369,400	369,400
City Grants & Contributions					
502408	Incentive Programs	600	600	600	600
Total City Grants & Contributions		600	600	600	600
Internal Service Charges					
502904	ISC - Property Management	239,085	230,664	230,664	230,664
502906	ISC - Vehicle Maint & Fuel	318,469	299,551	299,551	299,551
502910	ISC - Legal	98,093	123,847	123,847	123,847
502916	ISC - City Administration	173,600	204,800	204,800	204,800
502918	ISC - Financial Services	165,817	182,216	182,216	182,216
502922	ISC - Information Services	373,785	366,622	366,622	366,622
502924	ISC - Citywide Services	220,308	258,476	258,476	258,476
502926	ISC - General Support Services	30,119	32,342	32,342	32,342
502928	ISC - Community Livability	86,247	85,066	85,066	85,066
502930	ISC - Liability Management	115,337	132,129	132,129	132,129
502950	ISC - Equipment Replacement	436,727	412,251	412,251	412,251
502952	ISC - Computer Replacement	31,879	31,879	31,879	31,879
Total Internal Service Charges		2,289,466	2,359,843	2,359,843	2,359,843
Capital Outlay					
503008	Equipment	85,000	70,500	70,500	70,500
Total Capital Outlay		85,000	70,500	70,500	70,500
Environmental Services Total		10,331,033	10,775,987	10,775,987	10,775,987

Resources and Requirements by Fund

Water Fund	2018/19 Actual	2019/20 Actual	2020/21 Revised Budget	2021/22 City Manager Proposed	2021/22 Budget Committee Approved	2021/22 City Council Adopted
Resources						
Intergovernmental	85,671	87,377	85,000	86,700	86,700	86,700
Charges for Services	14,677,572	14,989,392	15,852,300	16,730,600	16,730,600	16,730,600
Miscellaneous Income	657,352	723,929	518,700	466,700	466,700	466,700
Internal Payments	-	605,461	698,000	960,000	960,000	960,000
Interfund Transfers	549,217	496,300	411,700	163,500	163,500	163,500
Internal Service Charges	628,679	-	-	-	-	-
Financing Proceeds	-	-	1,004,000	-	-	-
Beginning Balance	19,937,621	23,402,917	24,005,000	28,669,900	28,669,900	28,669,900
Total Resources	36,536,112	40,305,376	42,574,700	47,077,400	47,077,400	47,077,400
Requirements						
Environmental Services	10,554,563	11,468,252	12,677,354	12,845,431	12,845,431	12,845,431
<i>Operating Total</i>	<i>10,554,563</i>	<i>11,468,252</i>	<i>12,677,354</i>	<i>12,845,431</i>	<i>12,845,431</i>	<i>12,845,431</i>
Debt Service	-	-	1,004,000	-	-	-
Interfund Transfers	2,578,632	2,247,643	2,319,083	3,902,700	3,902,700	3,902,700
Contingency	-	-	1,902,000	1,927,000	1,927,000	1,927,000
Unappropriated	23,402,917	26,589,481	24,672,263	28,402,269	28,402,269	28,402,269
<i>Non-Operating Total</i>	<i>25,981,549</i>	<i>28,837,124</i>	<i>29,897,346</i>	<i>34,231,969</i>	<i>34,231,969</i>	<i>34,231,969</i>
Total Requirements	36,536,112	40,305,376	42,574,700	47,077,400	47,077,400	47,077,400

GENERAL NOTE: The City began using a new Chart of Accounts structure in fiscal year 2019/20. Several funds, departments, and divisions were restructured, and certain revenue and expense items were recategorized. As a result, comparisons with prior years may be difficult. Please refer to the *Budget Message* section of this document for further details regarding account structure changes, and to the *Revenue Information* and *Expenditure Information* sections for additional details regarding year over year budget comparisons.

RESOURCES NOTE: Beginning in fiscal year 2019/20, some revenue is included in Internal Payments rather than Internal Service Charges and Interest Income is included within Miscellaneous Income.

REQUIREMENTS NOTE: No significant structural changes occur at the fund level.

Department Requirements

Water Fund	2018/19 Actual	2019/20 Actual	2020/21 Revised Budget	2021/22 City Manager Proposed	2021/22 Budget Committee Approved	2021/22 City Council Adopted
Environmental Services						
Requirements by Division						
Water Administration	495,599	554,709	575,807	600,974	600,974	600,974
Water Operations	6,848,329	7,940,465	8,738,076	8,734,109	8,734,109	8,734,109
Water Engineering	540,817	598,959	695,891	769,477	769,477	769,477
New Water Meter Installs	241,641	-	-	-	-	-
Water Support Services	2,428,177	2,374,119	2,667,580	2,740,871	2,740,871	2,740,871
Environmental Services Total	<u>10,554,563</u>	<u>11,468,252</u>	<u>12,677,354</u>	<u>12,845,431</u>	<u>12,845,431</u>	<u>12,845,431</u>
Requirements by Category						
Personnel Services	3,249,526	3,396,018	3,696,974	3,897,060	3,897,060	3,897,060
Materials & Services	7,305,037	8,072,234	8,955,380	8,923,371	8,923,371	8,923,371
Capital Outlay	-	-	25,000	25,000	25,000	25,000
Environmental Services Total	<u>10,554,563</u>	<u>11,468,252</u>	<u>12,677,354</u>	<u>12,845,431</u>	<u>12,845,431</u>	<u>12,845,431</u>

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REQUIREMENTS NOTE: Beginning in fiscal year 2019/20, some divisions were consolidated, and certain expenses previously included in the Support Division have been moved to the other divisions.

Department Requirements by Type

Water Fund	2018/19 Actual	2019/20 Actual	2020/21 Revised Budget	2021/22 City Manager Proposed	2021/22 Budget Committee Approved	2021/22 City Council Adopted
Environmental Services						
Requirements by Type						
Personnel	2,027,156	2,106,450	2,268,585	2,291,528	2,291,528	2,291,528
Benefits	1,222,370	1,289,568	1,428,389	1,605,532	1,605,532	1,605,532
Professional & Technical Services	89,994	131,971	231,950	231,950	231,950	231,950
Property Services	631,674	685,352	737,400	753,100	753,100	753,100
Other Services	76,827	59,639	102,050	105,050	105,050	105,050
Materials	2,987,055	3,424,519	3,534,400	3,362,400	3,362,400	3,362,400
City Grants & Contributions	-	10,700	79,000	79,000	79,000	79,000
Internal Payments	-	1,385,934	1,603,000	1,651,000	1,651,000	1,651,000
Internal Service Charges	3,519,487	2,374,119	2,667,580	2,740,871	2,740,871	2,740,871
Capital Outlay	-	-	25,000	25,000	25,000	25,000
Environmental Services Total	<u>10,554,563</u>	<u>11,468,252</u>	<u>12,677,354</u>	<u>12,845,431</u>	<u>12,845,431</u>	<u>12,845,431</u>

GENERAL NOTE: The City began using a new Chart of Accounts structure in fiscal year 2019/20. Several funds, departments, and divisions were restructured, and certain revenue and expense items were recategorized. As a result, comparisons with prior years may be difficult. Please refer to the Budget Message section of this document for further details regarding account structure changes, and to the Revenue Information and Expenditure Information sections for additional details regarding year over year budget comparisons.

Expenditure Information by Fund & Department

Fund: Water
Dept: Environmental Services

FY 2021/22 BUDGET HIGHLIGHTS

Personnel Services

Limited Term (\$20,124) decrease. Reflects the conversion of LTE to FTE status of staff.

Materials and Services

Computer/Software/Maintenance \$82,500 increase. Reflects anticipated replacement of monitoring equipment and software.

NOTE: Commentary on line items of variances of +/- 10% from fiscal year 2020/21 revised to fiscal year 2021/22 adopted. This does not include the 2900 series of material and services. These line items are internal service charges allocated to each fund/division from the City's internal service providers. For a complete explanation, see the Internal Service Charge Manual.

Line Item Detail by Department

Water Fund	2020/21 Revised Budget	2021/22 City Manager Proposed	2021/22 Budget Committee Approved	2021/22 City Council Adopted
Environmental Services				
Requirements by Type				
Personnel				
501001 Wages/Salaries	2,103,141	2,143,287	2,143,287	2,143,287
501004 Limited Term	20,124	-	-	-
501006 Temporary & Seasonal	60,000	60,000	60,000	60,000
501010 Overtime	28,000	28,000	28,000	28,000
501030 Premium Pay	57,320	60,241	60,241	60,241
Total Personnel	2,268,585	2,291,528	2,291,528	2,291,528
Benefits				
501101 FICA	172,983	174,636	174,636	174,636
501102 Tri-Met Tax	17,670	18,090	18,090	18,090
501110 PERS - Employer	286,191	401,288	401,288	401,288
501111 PERS - IAP Pickup	132,515	133,905	133,905	133,905
501112 PERS - Bond	81,275	82,138	82,138	82,138
501120 Health Insurance	559,665	610,773	610,773	610,773
501121 Dental Insurance	55,255	55,568	55,568	55,568
501122 Workers' Compensation	76,160	84,893	84,893	84,893
501130 Other Benefits	46,675	44,241	44,241	44,241
Total Benefits	1,428,389	1,605,532	1,605,532	1,605,532
Professional & Technical Services				
502006 Contracted Services	216,000	216,000	216,000	216,000
502008 Med & Psych	2,000	2,000	2,000	2,000
502020 Permits & Licenses	13,950	13,950	13,950	13,950
Total Professional & Technical Services	231,950	231,950	231,950	231,950
Property Services				
502104 Utility Services	169,000	177,500	177,500	177,500
502106 Cell Phone/Wireless Services	77,700	74,900	74,900	74,900
502124 Infrastructure R & M	482,500	492,500	492,500	492,500
502140 Rent/Lease	8,200	8,200	8,200	8,200
Total Property Services	737,400	753,100	753,100	753,100
Other Services				
502204 Printing	5,500	5,500	5,500	5,500
502208 Promotion	4,900	4,900	4,900	4,900
502212 Dues & Memberships	53,800	56,800	56,800	56,800
502214 Training & Education	29,500	29,500	29,500	29,500
502215 Travel Expenses	2,850	2,850	2,850	2,850
502216 Meals	5,500	5,500	5,500	5,500
Total Other Services	102,050	105,050	105,050	105,050
Materials				
502301 Office Supplies	7,650	7,650	7,650	7,650
502310 Gas, Oil, Lube	2,000	2,000	2,000	2,000
502312 Vehicle Supplies, Parts, Maint	12,000	14,000	14,000	14,000
502314 Minor Equipment & Tools	46,000	46,000	46,000	46,000

Line Item Detail by Department

Water Fund	2020/21 Revised Budget	2021/22 City Manager Proposed	2021/22 Budget Committee Approved	2021/22 City Council Adopted
Environmental Services				
502316 Equip Supplies, Parts, Maint	20,200	18,200	18,200	18,200
502324 First Aid & Safety	500	500	500	500
502325 Other Supplies	20,000	20,000	20,000	20,000
502326 PPE & Uniforms	11,000	11,000	11,000	11,000
502341 Signs	500	500	500	500
502342 Water Purchase	3,335,500	3,081,000	3,081,000	3,081,000
502360 Books & Publications	2,000	2,000	2,000	2,000
502361 Postage & Delivery	4,250	4,250	4,250	4,250
502363 Computer/Software/Maintenance	71,600	154,100	154,100	154,100
502364 Employee Recognition	1,200	1,200	1,200	1,200
Total Materials	3,534,400	3,362,400	3,362,400	3,362,400
City Grants & Contributions				
502408 Incentive Programs	79,000	79,000	79,000	79,000
Total City Grants & Contributions	79,000	79,000	79,000	79,000
Internal Payments				
502810 Internal Professional Services	3,000	3,000	3,000	3,000
502820 Utility License	1,600,000	1,648,000	1,648,000	1,648,000
Total Internal Payments	1,603,000	1,651,000	1,651,000	1,651,000
Internal Service Charges				
502904 ISC - Property Management	218,132	210,176	210,176	210,176
502906 ISC - Vehicle Maint & Fuel	146,286	154,849	154,849	154,849
502910 ISC - Legal	47,123	47,336	47,336	47,336
502916 ISC - City Administration	187,692	219,595	219,595	219,595
502918 ISC - Financial Services	179,278	195,379	195,379	195,379
502920 ISC - Utility Billing	647,307	611,156	611,156	611,156
502922 ISC - Information Services	301,103	293,995	293,995	293,995
502924 ISC - Citywide Services	238,192	277,148	277,148	277,148
502926 ISC - General Support Services	32,564	34,678	34,678	34,678
502928 ISC - Community Livability	141,285	138,199	138,199	138,199
502930 ISC - Liability Management	147,202	171,744	171,744	171,744
502932 ISC - Community Development	94,315	89,580	89,580	89,580
502934 ISC - Economic Development	73,539	63,801	63,801	63,801
502950 ISC - Equipment Replacement	192,776	212,449	212,449	212,449
502952 ISC - Computer Replacement	20,786	20,786	20,786	20,786
Total Internal Service Charges	2,667,580	2,740,871	2,740,871	2,740,871
Capital Outlay				
503008 Equipment	25,000	25,000	25,000	25,000
Total Capital Outlay	25,000	25,000	25,000	25,000
Environmental Services Total	12,677,354	12,845,431	12,845,431	12,845,431

Resources and Requirements by Fund

Stormwater Fund	2018/19 Actual	2019/20 Actual	2020/21 Revised Budget	2021/22 City Manager Proposed	2021/22 Budget Committee Approved	2021/22 City Council Adopted
Resources						
Charges for Services	8,881,365	10,163,022	10,096,200	11,467,800	11,467,800	11,467,800
Miscellaneous Income	351,368	370,118	186,360	276,020	276,020	276,020
Internal Payments	-	449,577	487,000	409,000	409,000	409,000
Interfund Transfers	737,188	886,630	335,900	219,600	219,600	219,600
Internal Service Charges	834,508	-	-	-	-	-
Beginning Balance	15,485,967	15,329,924	12,424,000	13,801,000	13,801,000	13,801,000
Total Resources	<u>26,290,396</u>	<u>27,199,271</u>	<u>23,529,460</u>	<u>26,173,420</u>	<u>26,173,420</u>	<u>26,173,420</u>
Requirements						
Environmental Services	<u>6,623,837</u>	<u>7,327,676</u>	<u>8,153,774</u>	<u>8,739,625</u>	<u>8,739,625</u>	<u>8,739,625</u>
<i>Operating Total</i>	<u>6,623,837</u>	<u>7,327,676</u>	<u>8,153,774</u>	<u>8,739,625</u>	<u>8,739,625</u>	<u>8,739,625</u>
Interfund Transfers	4,336,635	5,376,863	4,261,283	4,268,100	4,268,100	4,268,100
Contingency	-	-	1,223,000	1,311,000	1,311,000	1,311,000
Unappropriated	<u>15,329,924</u>	<u>14,494,732</u>	<u>9,891,403</u>	<u>11,854,695</u>	<u>11,854,695</u>	<u>11,854,695</u>
<i>Non-Operating Total</i>	<u>19,666,559</u>	<u>19,871,595</u>	<u>15,375,686</u>	<u>17,433,795</u>	<u>17,433,795</u>	<u>17,433,795</u>
Total Requirements	<u>26,290,396</u>	<u>27,199,271</u>	<u>23,529,460</u>	<u>26,173,420</u>	<u>26,173,420</u>	<u>26,173,420</u>

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RESOURCES NOTE: Beginning in fiscal year 2019/20, some revenue is included in Internal Payments rather than Internal Service Charges and Interest Income is included within Miscellaneous Income.

REQUIREMENTS NOTE: No significant structural changes.

Department Requirements

Stormwater Fund	2018/19 Actual	2019/20 Actual	2020/21 Revised Budget	2021/22 City Manager Proposed	2021/22 Budget Committee Approved	2021/22 City Council Adopted
Environmental Services						
Requirements by Division						
Stormwater Administration	477,169	525,660	549,790	577,310	577,310	577,310
Stormwater Operations	2,410,651	2,981,608	3,316,500	3,571,078	3,571,078	3,571,078
Stormwater Engineering	460,801	520,419	561,448	620,635	620,635	620,635
Natural Resources	349,195	509,727	622,137	648,373	648,373	648,373
Water Quality	1,020,908	935,373	1,039,987	1,093,924	1,093,924	1,093,924
Stormwater Support Services	1,905,113	1,854,889	2,063,912	2,228,305	2,228,305	2,228,305
Environmental Services Total	<u>6,623,837</u>	<u>7,327,676</u>	<u>8,153,774</u>	<u>8,739,625</u>	<u>8,739,625</u>	<u>8,739,625</u>
Requirements by Category						
Personnel Services	2,929,729	3,221,098	3,518,512	3,794,570	3,794,570	3,794,570
Materials & Services	3,694,108	4,097,678	4,575,262	4,902,055	4,902,055	4,902,055
Capital Outlay	-	8,900	60,000	43,000	43,000	43,000
Environmental Services Total	<u>6,623,837</u>	<u>7,327,676</u>	<u>8,153,774</u>	<u>8,739,625</u>	<u>8,739,625</u>	<u>8,739,625</u>

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REQUIREMENTS NOTE: Beginning in fiscal year 2019/20, certain expenses previously included in the Support Division have been moved to the other divisions.

Department Requirements by Type

Stormwater Fund	2018/19 Actual	2019/20 Actual	2020/21 Revised Budget	2021/22 City Manager Proposed	2021/22 Budget Committee Approved	2021/22 City Council Adopted
Environmental Services						
Requirements by Type						
Personnel	1,948,310	2,108,576	2,232,371	2,289,451	2,289,451	2,289,451
Benefits	981,419	1,112,522	1,286,141	1,505,119	1,505,119	1,505,119
Professional & Technical Services	594,200	674,799	840,000	943,700	943,700	943,700
Property Services	97,641	89,272	150,650	134,150	134,150	134,150
Other Services	318,566	39,196	89,300	79,800	79,800	79,800
Materials	145,217	157,922	196,400	196,300	196,300	196,300
City Grants & Contributions	-	339,871	235,000	179,800	179,800	179,800
Internal Payments	-	941,729	1,000,000	1,140,000	1,140,000	1,140,000
Internal Service Charges	2,538,484	1,854,889	2,063,912	2,228,305	2,228,305	2,228,305
Capital Outlay	-	8,900	60,000	43,000	43,000	43,000
Environmental Services Total	6,623,837	7,327,676	8,153,774	8,739,625	8,739,625	8,739,625

GENERAL NOTE: The City began using a new Chart of Accounts structure in fiscal year 2019/20. Several funds, departments, and divisions were restructured, and certain revenue and expense items were recategorized. As a result, comparisons with prior years may be difficult. Please refer to the Budget Message section of this document for further details regarding account structure changes, and to the Revenue Information and Expenditure Information sections for additional details regarding year over year budget comparisons.

Expenditure Information by Fund & Department

Fund: Stormwater
Dept: Environmental Services

FY 2021/22 BUDGET HIGHLIGHTS

Personnel Services

Limited Term	(\$93,870) decrease. Reflects the conversion of LTE to FTE status of staff.
Temporary & Seasonal	\$18,000 increase. Reflects shift from contributions/city match for internship opportunities.
Overtime	(\$2,500) decrease. Aligns budget with actual expenditures.

Materials and Services

Contracted Services	\$103,700 increase. Reflects costs previously budgeted in the capital fund for planting and natural area maintenance.
Infrastructure R & M	(\$20,000) decrease. Fiscal year 2020/21 included one-time projects.
Rent/Lease	\$3,000 increase. Based on anticipated costs related to Water Quality education initiatives.
Promotion	(\$6,500) decrease. Aligns budget with actual expenditures.
Equip Supplies, Parts, Maint	(\$3,500) decrease. Aligns budget with actual expenditures.
Contributions/City Match	(\$55,000) decrease. Reflects a shift to Temporary & Seasonal line and the conclusion of the Sandy Basin Watershed Council contract.
Utility License	\$140,000 increase. Reflects anticipated expenditures based on revenue projections.

NOTE: Commentary on line items of variances of +/- 10% from fiscal year 2020/21 revised to fiscal year 2021/22 adopted. This does not include the 2900 series of material and services. These line items are internal service charges allocated to each fund/division from the City's internal service providers. For a complete explanation, see the Internal Service Charge Manual.

Expenditure Information by Fund & Department

Capital Outlay

Equipment	\$28,000 increase. Includes one-time equipment purchases including safety equipment, leaf collector and message board.
Motor Vehicles	(\$45,000) decrease. Fiscal year 2020/21 included a one-time vehicle purchase.

NOTE: Commentary on line items of variances of +/- 10% from fiscal year 2020/21 revised to fiscal year 2021/22 adopted. This does not include the 2900 series of material and services. These line items are internal service charges allocated to each fund/division from the City's internal service providers. For a complete explanation, see the Internal Service Charge Manual.

Line Item Detail by Department

Stormwater Fund	2020/21 Revised Budget	2021/22 City Manager Proposed	2021/22 Budget Committee Approved	2021/22 City Council Adopted
Environmental Services				
Requirements by Type				
Personnel				
501001 Wages/Salaries	1,993,991	2,129,801	2,129,801	2,129,801
501004 Limited Term	93,870	-	-	-
501006 Temporary & Seasonal	85,650	103,650	103,650	103,650
501010 Overtime	20,000	17,500	17,500	17,500
501030 Premium Pay	38,860	38,500	38,500	38,500
Total Personnel	2,232,371	2,289,451	2,289,451	2,289,451
Benefits				
501101 FICA	170,735	174,429	174,429	174,429
501102 Tri-Met Tax	17,390	18,085	18,085	18,085
501110 PERS - Employer	236,629	374,388	374,388	374,388
501111 PERS - IAP Pickup	128,803	131,167	131,167	131,167
501112 PERS - Bond	78,998	80,461	80,461	80,461
501120 Health Insurance	489,267	554,945	554,945	554,945
501121 Dental Insurance	48,397	51,453	51,453	51,453
501122 Workers' Compensation	70,866	76,335	76,335	76,335
501130 Other Benefits	45,056	43,856	43,856	43,856
Total Benefits	1,286,141	1,505,119	1,505,119	1,505,119
Professional & Technical Services				
502006 Contracted Services	819,200	922,900	922,900	922,900
502008 Med & Psych	1,200	1,200	1,200	1,200
502020 Permits & Licenses	19,600	19,600	19,600	19,600
Total Professional & Technical Services	840,000	943,700	943,700	943,700
Property Services				
502104 Utility Services	7,500	7,500	7,500	7,500
502106 Cell Phone/Wireless Services	26,450	26,950	26,950	26,950
502124 Infrastructure R & M	93,500	73,500	73,500	73,500
502140 Rent/Lease	23,200	26,200	26,200	26,200
Total Property Services	150,650	134,150	134,150	134,150
Other Services				
502204 Printing	5,600	4,100	4,100	4,100
502208 Promotion	37,200	30,700	30,700	30,700
502212 Dues & Memberships	6,600	6,600	6,600	6,600
502214 Training & Education	26,750	25,250	25,250	25,250
502215 Travel Expenses	8,800	9,300	9,300	9,300
502216 Meals	4,350	3,850	3,850	3,850
Total Other Services	89,300	79,800	79,800	79,800
Materials				
502301 Office Supplies	8,600	6,600	6,600	6,600
502310 Gas, Oil, Lube	2,300	1,300	1,300	1,300
502312 Vehicle Supplies, Parts, Maint	10,000	10,000	10,000	10,000
502314 Minor Equipment & Tools	52,450	53,950	53,950	53,950

Line Item Detail by Department

Stormwater Fund		2020/21 Revised Budget	2021/22 City Manager Proposed	2021/22 Budget Committee Approved	2021/22 City Council Adopted
Environmental Services					
502316	Equip Supplies, Parts, Maint	26,200	22,700	22,700	22,700
502324	First Aid & Safety	500	500	500	500
502325	Other Supplies	40,000	42,000	42,000	42,000
502326	PPE & Uniforms	11,250	12,750	12,750	12,750
502340	Pavement Marking	2,000	2,000	2,000	2,000
502341	Signs	3,600	3,000	3,000	3,000
502360	Books & Publications	1,500	1,500	1,500	1,500
502361	Postage & Delivery	4,650	4,000	4,000	4,000
502363	Computer/Software/Maintenance	32,500	35,150	35,150	35,150
502364	Employee Recognition	850	850	850	850
Total Materials		196,400	196,300	196,300	196,300
City Grants & Contributions					
502408	Incentive Programs	3,000	2,800	2,800	2,800
502410	Contributions/City Match	232,000	177,000	177,000	177,000
Total City Grants & Contributions		235,000	179,800	179,800	179,800
Internal Payments					
502820	Utility License	1,000,000	1,140,000	1,140,000	1,140,000
Total Internal Payments		1,000,000	1,140,000	1,140,000	1,140,000
Internal Service Charges					
502904	ISC - Property Management	227,437	214,399	214,399	214,399
502906	ISC - Vehicle Maint & Fuel	126,939	131,696	131,696	131,696
502910	ISC - Legal	30,139	38,042	38,042	38,042
502916	ISC - City Administration	116,006	141,815	141,815	141,815
502918	ISC - Financial Services	110,805	126,176	126,176	126,176
502920	ISC - Utility Billing	486,628	459,450	459,450	459,450
502922	ISC - Information Services	295,916	288,705	288,705	288,705
502924	ISC - Citywide Services	147,218	178,983	178,983	178,983
502926	ISC - General Support Services	20,127	22,395	22,395	22,395
502928	ISC - Community Livability	87,324	89,249	89,249	89,249
502930	ISC - Liability Management	76,765	90,368	90,368	90,368
502932	ISC - Community Development	58,293	57,851	57,851	57,851
502934	ISC - Economic Development	45,452	41,203	41,203	41,203
502950	ISC - Equipment Replacement	210,396	323,506	323,506	323,506
502952	ISC - Computer Replacement	24,467	24,467	24,467	24,467
Total Internal Service Charges		2,063,912	2,228,305	2,228,305	2,228,305
Capital Outlay					
503008	Equipment	15,000	43,000	43,000	43,000
503010	Motor Vehicles	45,000	-	-	-
Total Capital Outlay		60,000	43,000	43,000	43,000
Environmental Services Total		8,153,774	8,739,625	8,739,625	8,739,625

Resources and Requirements by Fund

Wastewater Fund	2018/19 Actual	2019/20 Actual	2020/21 Revised Budget	2021/22 City Manager Proposed	2021/22 Budget Committee Approved	2021/22 City Council Adopted
Resources						
Licenses & Permits	6,195	16,127	6,000	5,000	5,000	5,000
Intergovernmental	447,056	621,395	200,300	373,400	373,400	373,400
Charges for Services	18,395,517	19,203,298	20,129,400	20,908,100	20,908,100	20,908,100
Miscellaneous Income	972,945	770,522	481,600	428,300	428,300	428,300
Internal Payments	-	861,042	843,000	863,000	863,000	863,000
Interfund Transfers	1,091,675	847,178	201,468	1,641,200	1,641,200	1,641,200
Internal Service Charges	976,760	-	-	-	-	-
Beginning Balance	32,429,822	32,169,450	32,151,820	27,059,000	27,059,000	27,059,000
Total Resources	54,319,970	54,489,012	54,013,588	51,278,000	51,278,000	51,278,000
Requirements						
Environmental Services	12,652,612	13,252,111	15,772,064	16,187,673	16,187,673	16,187,673
<i>Operating Total</i>	<u>12,652,612</u>	<u>13,252,111</u>	<u>15,772,064</u>	<u>16,187,673</u>	<u>16,187,673</u>	<u>16,187,673</u>
Debt Service	128,784	127,837	126,500	-	-	-
Interfund Transfers	9,369,124	9,623,417	11,698,583	13,542,700	13,542,700	13,542,700
Contingency	-	-	2,336,000	2,428,000	2,428,000	2,428,000
Unappropriated	32,169,450	31,485,647	24,080,441	19,119,627	19,119,627	19,119,627
<i>Non-Operating Total</i>	<u>41,667,358</u>	<u>41,236,901</u>	<u>38,241,524</u>	<u>35,090,327</u>	<u>35,090,327</u>	<u>35,090,327</u>
Total Requirements	54,319,970	54,489,012	54,013,588	51,278,000	51,278,000	51,278,000

GENERAL NOTE: The City began using a new Chart of Accounts structure in fiscal year 2019/20. Several funds, departments, and divisions were restructured, and certain revenue and expense items were recategorized. As a result, comparisons with prior years may be difficult. Please refer to the *Budget Message* section of this document for further details regarding account structure changes, and to the *Revenue Information* and *Expenditure Information* sections for additional details regarding year over year budget comparisons.

RESOURCES NOTE: Beginning in fiscal year 2019/20 some revenue is included in Internal Payments rather than Internal Service Charges and Interest Income is included within Miscellaneous Income. Other minor recategorizations also occurred.

REQUIREMENTS NOTE: No significant structural changes.

Department Requirements

Wastewater Fund	2018/19 Actual	2019/20 Actual	2020/21 Revised Budget	2021/22 City Manager Proposed	2021/22 Budget Committee Approved	2021/22 City Council Adopted
Environmental Services						
Requirements by Division						
Wastewater Administration	496,462	542,600	575,186	603,492	603,492	603,492
Wastewater Operations	3,519,608	3,869,457	4,358,936	4,510,286	4,510,286	4,510,286
Wastewater Engineering	509,310	497,668	731,112	763,492	763,492	763,492
Wastewater Treatment Plant	4,708,383	4,856,772	6,171,064	6,239,228	6,239,228	6,239,228
Wastewater Support Services	3,418,849	3,485,614	3,935,766	4,071,175	4,071,175	4,071,175
Environmental Services Total	<u>12,652,612</u>	<u>13,252,111</u>	<u>15,772,064</u>	<u>16,187,673</u>	<u>16,187,673</u>	<u>16,187,673</u>
Requirements by Category						
Personnel Services	3,329,557	3,397,479	4,057,902	4,238,727	4,238,727	4,238,727
Materials & Services	9,323,055	9,822,946	11,432,342	11,868,946	11,868,946	11,868,946
Capital Outlay	-	31,686	281,820	80,000	80,000	80,000
Environmental Services Total	<u>12,652,612</u>	<u>13,252,111</u>	<u>15,772,064</u>	<u>16,187,673</u>	<u>16,187,673</u>	<u>16,187,673</u>

GENERAL NOTE: The City began using a new Chart of Accounts structure in fiscal year 2019/20. Several funds, departments, and divisions were restructured, and certain revenue and expense items were recategorized. As a result, comparisons with prior years may be difficult. Please refer to the *Budget Message* section of this document for further details regarding account structure changes, and to the *Revenue Information* and *Expenditure Information* sections for additional details regarding year over year budget comparisons.

REQUIREMENTS NOTE: Beginning in fiscal year 2019/20, certain expenses previously included in the Support Division have been moved to the other divisions.

Department Requirements by Type

Wastewater Fund	2018/19 Actual	2019/20 Actual	2020/21 Revised Budget	2021/22 City Manager Proposed	2021/22 Budget Committee Approved	2021/22 City Council Adopted
Environmental Services						
Requirements by Type						
Personnel	2,103,891	2,081,239	2,481,175	2,482,752	2,482,752	2,482,752
Benefits	1,225,666	1,316,240	1,576,727	1,755,975	1,755,975	1,755,975
Professional & Technical Services	3,983,455	4,232,436	4,916,311	5,133,606	5,133,606	5,133,606
Property Services	170,822	128,492	221,450	221,750	221,750	221,750
Other Services	59,129	38,296	89,950	89,950	89,950	89,950
Materials	175,939	169,351	233,865	257,465	257,465	257,465
City Grants & Contributions	-	-	32,000	32,000	32,000	32,000
Internal Payments	-	1,768,757	2,003,000	2,063,000	2,063,000	2,063,000
Internal Service Charges	4,933,710	3,485,614	3,935,766	4,071,175	4,071,175	4,071,175
Capital Outlay	-	31,686	281,820	80,000	80,000	80,000
Environmental Services Total	12,652,612	13,252,111	15,772,064	16,187,673	16,187,673	16,187,673

GENERAL NOTE: The City began using a new Chart of Accounts structure in fiscal year 2019/20. Several funds, departments, and divisions were restructured, and certain revenue and expense items were recategorized. As a result, comparisons with prior years may be difficult. Please refer to the Budget Message section of this document for further details regarding account structure changes, and to the Revenue Information and Expenditure Information sections for additional details regarding year over year budget comparisons.

Expenditure Information by Fund & Department

Fund: Wastewater
Dept: Environmental Services

FY 2021/22 BUDGET HIGHLIGHTS

Personnel Services

Limited Term	(\$68,622) decrease. Reflects the conversion of LTE to FTE status of staff.
Premium Pay	\$8,921 increase. Reflects anticipated expenditures for on-call costs.

Materials and Services

Permits & Licenses	\$14,000 increase. Reflects anticipated costs with the NPDES permit for the wastewater treatment plant.
Computer/Software/Maintenance	\$23,600 increase. Reflects costs previously budgeted in the capital fund for capital asset forecasting software licensing.

Capital Outlay

Motor Vehicles	(\$201,820) decrease. Reflects the one-time purchase of a Biosolids Hauler in FY 2020/21.
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NOTE: Commentary on line items of variances of +/- 10% from fiscal year 2020/21 revised to fiscal year 2021/22 adopted. This does not include the 2900 series of material and services. These line items are internal service charges allocated to each fund/division from the City's internal service providers. For a complete explanation, see the Internal Service Charge Manual.

Line Item Detail by Department

Wastewater Fund	2020/21 Revised Budget	2021/22 City Manager Proposed	2021/22 Budget Committee Approved	2021/22 City Council Adopted
Environmental Services				
Requirements by Type				
Personnel				
501001 Wages/Salaries	2,293,533	2,354,811	2,354,811	2,354,811
501004 Limited Term	68,622	-	-	-
501006 Temporary & Seasonal	80,000	80,000	80,000	80,000
501010 Overtime	10,000	10,000	10,000	10,000
501030 Premium Pay	29,020	37,941	37,941	37,941
Total Personnel	2,481,175	2,482,752	2,482,752	2,482,752
Benefits				
501101 FICA	189,022	189,309	189,309	189,309
501102 Tri-Met Tax	19,327	19,605	19,605	19,605
501110 PERS - Employer	304,972	441,093	441,093	441,093
501111 PERS - IAP Pickup	144,070	144,185	144,185	144,185
501112 PERS - Bond	88,362	88,446	88,446	88,446
501120 Health Insurance	638,664	679,973	679,973	679,973
501121 Dental Insurance	63,459	63,574	63,574	63,574
501122 Workers' Compensation	76,701	80,599	80,599	80,599
501130 Other Benefits	52,150	49,191	49,191	49,191
Total Benefits	1,576,727	1,755,975	1,755,975	1,755,975
Professional & Technical Services				
502006 Contracted Services	4,835,861	5,039,156	5,039,156	5,039,156
502008 Med & Psych	1,500	1,500	1,500	1,500
502020 Permits & Licenses	78,950	92,950	92,950	92,950
Total Professional & Technical Services	4,916,311	5,133,606	5,133,606	5,133,606
Property Services				
502104 Utility Services	38,000	38,300	38,300	38,300
502106 Cell Phone/Wireless Services	45,750	45,750	45,750	45,750
502124 Infrastructure R & M	126,500	126,500	126,500	126,500
502140 Rent/Lease	11,200	11,200	11,200	11,200
Total Property Services	221,450	221,750	221,750	221,750
Other Services				
502204 Printing	2,450	2,450	2,450	2,450
502208 Promotion	2,750	2,750	2,750	2,750
502212 Dues & Memberships	37,400	37,400	37,400	37,400
502214 Training & Education	34,700	34,700	34,700	34,700
502215 Travel Expenses	7,450	7,450	7,450	7,450
502216 Meals	5,200	5,200	5,200	5,200
Total Other Services	89,950	89,950	89,950	89,950
Materials				
502301 Office Supplies	8,250	8,250	8,250	8,250
502310 Gas, Oil, Lube	1,000	1,000	1,000	1,000
502312 Vehicle Supplies, Parts, Maint	15,500	15,500	15,500	15,500
502314 Minor Equipment & Tools	49,250	49,250	49,250	49,250

Line Item Detail by Department

Wastewater Fund		2020/21 Revised Budget	2021/22 City Manager Proposed	2021/22 Budget Committee Approved	2021/22 City Council Adopted
Environmental Services					
502316	Equip Supplies, Parts, Maint	32,300	32,300	32,300	32,300
502324	First Aid & Safety	750	750	750	750
502325	Other Supplies	17,000	17,000	17,000	17,000
502326	PPE & Uniforms	12,250	12,250	12,250	12,250
502340	Pavement Marking	1,000	1,000	1,000	1,000
502341	Signs	2,000	2,000	2,000	2,000
502360	Books & Publications	1,500	1,500	1,500	1,500
502361	Postage & Delivery	5,900	5,900	5,900	5,900
502363	Computer/Software/Maintenance	86,465	110,065	110,065	110,065
502364	Employee Recognition	700	700	700	700
Total Materials		233,865	257,465	257,465	257,465
City Grants & Contributions					
502408	Incentive Programs	32,000	32,000	32,000	32,000
Total City Grants & Contributions		32,000	32,000	32,000	32,000
Internal Payments					
502810	Internal Professional Services	3,000	3,000	3,000	3,000
502820	Utility License	2,000,000	2,060,000	2,060,000	2,060,000
Total Internal Payments		2,003,000	2,063,000	2,063,000	2,063,000
Internal Service Charges					
502904	ISC - Property Management	236,897	232,321	232,321	232,321
502906	ISC - Vehicle Maint & Fuel	207,991	171,312	171,312	171,312
502910	ISC - Legal	126,422	133,266	133,266	133,266
502916	ISC - City Administration	209,900	269,013	269,013	269,013
502918	ISC - Financial Services	200,490	239,348	239,348	239,348
502920	ISC - Utility Billing	1,161,480	1,096,613	1,096,613	1,096,613
502922	ISC - Information Services	397,769	368,363	368,363	368,363
502924	ISC - Citywide Services	266,375	339,518	339,518	339,518
502926	ISC - General Support Services	36,418	42,483	42,483	42,483
502928	ISC - Community Livability	158,003	169,300	169,300	169,300
502930	ISC - Liability Management	274,693	334,852	334,852	334,852
502932	ISC - Community Development	105,474	109,740	109,740	109,740
502934	ISC - Economic Development	82,240	78,159	78,159	78,159
502950	ISC - Equipment Replacement	437,996	453,269	453,269	453,269
502952	ISC - Computer Replacement	33,618	33,618	33,618	33,618
Total Internal Service Charges		3,935,766	4,071,175	4,071,175	4,071,175
Capital Outlay					
503008	Equipment	80,000	80,000	80,000	80,000
503010	Motor Vehicles	201,820	-	-	-
Total Capital Outlay		281,820	80,000	80,000	80,000
Environmental Services Total		15,772,064	16,187,673	16,187,673	16,187,673



Central Support Funds Overview

Central Support Funds Revenues

These funds account for services provided by the support departments to other City departments. Most are funded by internal service charges allocated to funds receiving service, as is described in greater detail in the *Internal Service Charge Manual*. Health Insurance and Dental Insurance are funded through payroll charges. Beginning in fiscal year 2019/20, Workers' Compensation is collected through payroll charges rather than as an internal service charge.

Central Support Funds Expenditures

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

For fiscal year 2021/22, operating expenditures include:

- Facilities and Fleet Management.
 - *Citywide Services.*
 - \$5.8 million operating budget.
 - 1.2% increase compared to last year's budget.
 - *Facilities and Fleet Management was part of a department reorganization for FY 2021/22. This comparison is between FY 2021/22 Citywide Services and FY 2020/21 Budget & Finance (Previously Finance and Management Services).*
 - *Fire & Emergency Services.*
 - \$0.2 million operating budget.
 - 3.0% increase compared to last year's budget.
- Legal Services.
 - \$1.3 million operating budget.
 - 15.9% increase compared to last year's budget.
- Administrative Services.
 - *Office of Governance & Management.*
 - \$3.3 million operating budget.
 - 19.5% increase compared to last year's budget.
 - *The Information & Innovation division was dispersed between other existing divisions in Citywide Services and Office of Governance & Management in FY 2021/22. This comparison is between FY 2020/21 and 2021/22 reflects changes unrelated to the organizational change.*
 - *Budget & Finance.*
 - \$6.6 million operating budget.
 - 9.8% increase compared to last year's budget.
 - *The Budget & Financial Planning division was moved from Citywide Services to Budget & Finance in FY 2021/22. This comparison is between FY 2020/21 and 2021/22 reflects changes unrelated to the organizational change.*
 - *Information Technology.*
 - \$4.7 million operating budget.
 - 8.8% increase compared to last year's budget.

Central Support Funds Overview

- *Citywide Services.*
 - \$4.4 million operating budget.
 - 6.0% decrease compared to last year's budget.
 - *The Budget & Financial Planning division was moved from Citywide Services to Budget & Finance and the Information & Innovation division was dispersed between other existing divisions in Citywide Services and Office of Governance & Management in FY 2021/22. This comparison is between FY 2020/21 and 2021/22 reflects changes unrelated to the organizational change.*
- *Community Livability.*
 - \$1.8 million operating budget.
 - 1.1% increase compared to last year's budget.
- Equipment Replacement.
 - \$9.2 million operating budget.
 - 31.7% increase compared to last year's budget.
- Workers' Compensation and Liability Management.
 - \$5.0 million operating budget.
 - 9.3% increase compared to last year's budget.
- Health Insurance and Dental Insurance Benefits.
 - \$13.6 million operating budget.
 - 8.0% decrease compared to last year's budget.
- Information and Technology – As of fiscal year 2019/20 this fund was merged with Administrative Services Fund and is included here for historical purposes.
- Dental Insurance Benefits – As of fiscal year 2019/20 this fund was merged with Health Insurance Benefits Fund and is included here for historical purposes.
- Utility Financial Services – As of fiscal year 2019/20 this fund was merged with Administrative Services Fund and is included here for historical purposes.

Resources and Requirements by Fund

Facilities & Fleet Management Fund	2018/19 Actual	2019/20 Actual	2020/21 Revised Budget	2021/22 City Manager Proposed	2021/22 Budget Committee Approved	2021/22 City Council Adopted
Resources						
Intergovernmental	84,682	95,245	93,000	97,000	97,000	97,000
Miscellaneous Income	191,208	160,549	129,211	137,000	137,000	137,000
Internal Payments	-	2,715	-	-	-	-
Interfund Transfers	580,500	193,500	193,500	197,000	197,000	197,000
Internal Service Charges	4,782,402	4,918,759	5,296,370	5,231,335	5,231,335	5,231,335
Beginning Balance	744,646	1,299,978	649,636	1,007,000	1,007,000	1,007,000
Total Resources	6,383,438	6,670,746	6,361,717	6,669,335	6,669,335	6,669,335
Requirements						
Budget & Finance *	4,522,383	4,466,132	5,735,029	-	-	-
Citywide Services	-	-	-	5,804,129	5,804,129	5,804,129
Fire & Emergency Services	198,077	218,603	218,380	225,000	225,000	225,000
<i>Operating Total</i>	<i>4,720,460</i>	<i>4,684,735</i>	<i>5,953,409</i>	<i>6,029,129</i>	<i>6,029,129</i>	<i>6,029,129</i>
Interfund Transfers	363,000	106,374	110,308	339,206	339,206	339,206
Contingency	-	-	298,000	301,000	301,000	301,000
Unappropriated	1,299,978	1,879,637	-	-	-	-
<i>Non-Operating Total</i>	<i>1,662,978</i>	<i>1,986,011</i>	<i>408,308</i>	<i>640,206</i>	<i>640,206</i>	<i>640,206</i>
Total Requirements	6,383,438	6,670,746	6,361,717	6,669,335	6,669,335	6,669,335

* Previously Finance & Management Services

GENERAL NOTE: The City began using a new Chart of Accounts structure in fiscal year 2019/20. Several funds, departments, and divisions were restructured, and certain revenue and expense items were recategorized. As a result, comparisons with prior years may be difficult. Please refer to the *Budget Message* section of this document for further details regarding account structure changes, and to the *Revenue Information* and *Expenditure Information* sections for additional details regarding year over year budget comparisons.

RESOURCES NOTE: Beginning in fiscal year 2019/20, Interest Income is included within Miscellaneous Income.

REQUIREMENTS NOTE: Beginning in fiscal year 2021/22 Facilities and Fleet functions moved between Budget & Finance (formerly Finance and Management Services) and Citywide Services Departments.

Department Requirements

Facilities & Fleet Management Fund	2018/19 Actual	2019/20 Actual	2020/21 Revised Budget	2021/22 City Manager Proposed	2021/22 Budget Committee Approved	2021/22 City Council Adopted
Citywide Services						
<u>Requirements by Division</u>						
Fleet Operations	-	-	-	3,204,144	3,204,144	3,204,144
Facilities Operations	-	-	-	2,599,985	2,599,985	2,599,985
Citywide Services Total	-	-	-	5,804,129	5,804,129	5,804,129
<u>Requirements by Category</u>						
Personnel Services	-	-	-	2,111,204	2,111,204	2,111,204
Materials & Services	-	-	-	3,692,925	3,692,925	3,692,925
Citywide Services Total	-	-	-	5,804,129	5,804,129	5,804,129

GENERAL NOTE: The City began using a new Chart of Accounts structure in fiscal year 2019/20. Several funds, departments, and divisions were restructured, and certain revenue and expense items were recategorized. As a result, comparisons with prior years may be difficult. Please refer to the *Budget Message* section of this document for further details regarding account structure changes, and to the *Revenue Information* and *Expenditure Information* sections for additional details regarding year over year budget comparisons.

REQUIREMENTS NOTE: Beginning in fiscal year 2021/22 Facilities and Fleet functions moved between Budget & Finance (formerly Finance and Management Services) and Citywide Services Departments.

Department Requirements by Type

Facilities & Fleet Management Fund	2018/19 Actual	2019/20 Actual	2020/21 Revised Budget	2021/22 City Manager Proposed	2021/22 Budget Committee Approved	2021/22 City Council Adopted
Citywide Services						
Requirements by Type						
Personnel	-	-	-	1,240,029	1,240,029	1,240,029
Benefits	-	-	-	871,175	871,175	871,175
Professional & Technical Services	-	-	-	948,150	948,150	948,150
Property Services	-	-	-	762,200	762,200	762,200
Other Services	-	-	-	22,125	22,125	22,125
Materials	-	-	-	1,630,450	1,630,450	1,630,450
City Grants & Contributions	-	-	-	330,000	330,000	330,000
Citywide Services Total	-	-	-	5,804,129	5,804,129	5,804,129

GENERAL NOTE: The City began using a new Chart of Accounts structure in fiscal year 2019/20. Several funds, departments, and divisions were restructured, and certain revenue and expense items were recategorized. As a result, comparisons with prior years may be difficult. Please refer to the Budget Message section of this document for further details regarding account structure changes, and to the Revenue Information and Expenditure Information sections for additional details regarding year over year budget comparisons.

Expenditure Information by Fund & Department

Fund: Facilities and Fleet Management
Dept: Citywide Services

FY 2021/22 BUDGET HIGHLIGHTS

Beginning fiscal year 2021/22 Facilities and Fleet functions were moved from Budget & Finance (Previously Finance & Management Services) to Citywide Services. For purposes of this highlights report, only those line-item changes unrelated to the organizational change have been discussed.

Personnel Services

Wages/Salaries	\$213,100 increase. Reflects the conversion of LTE to FTE status of staff.
Limited Term	\$(233,229) decrease. Reflects the conversion of LTE to FTE status of staff.

Materials and Services

Training & Education	(\$6,200) decrease. Reduced due to COVID-19 restrictions.
Minor Equipment & Tools	(\$10,000) decrease. Fiscal year 2020/21 included one-time equipment purchases.

NOTE: Commentary on line items of variances of +/- 10% from fiscal year 2020/21 revised to fiscal year 2021/22 adopted. This does not include the 2900 series of material and services. These line items are internal service charges allocated to each fund/division from the City's internal service providers. For a complete explanation, see the Internal Service Charge Manual.

Line Item Detail by Department

Facilities & Fleet Management Fund	2020/21 Revised Budget	2021/22 City Manager Proposed	2021/22 Budget Committee Approved	2021/22 City Council Adopted
Citywide Services				
Requirements by Type				
Personnel				
501001 Wages/Salaries	-	1,105,082	1,105,082	1,105,082
501006 Temporary & Seasonal	-	16,794	16,794	16,794
501010 Overtime	-	47,000	47,000	47,000
501030 Premium Pay	-	71,153	71,153	71,153
Total Personnel	-	1,240,029	1,240,029	1,240,029
Benefits				
501101 FICA	-	93,863	93,863	93,863
501102 Tri-Met Tax	-	9,787	9,787	9,787
501110 PERS - Employer	-	198,741	198,741	198,741
501111 PERS - IAP Pickup	-	73,404	73,404	73,404
501112 PERS - Bond	-	45,026	45,026	45,026
501120 Health Insurance	-	334,040	334,040	334,040
501121 Dental Insurance	-	32,162	32,162	32,162
501122 Workers' Compensation	-	59,200	59,200	59,200
501130 Other Benefits	-	24,952	24,952	24,952
Total Benefits	-	871,175	871,175	871,175
Professional & Technical Services				
502006 Contracted Services	-	936,400	936,400	936,400
502008 Med & Psych	-	750	750	750
502020 Permits & Licenses	-	11,000	11,000	11,000
Total Professional & Technical Services	-	948,150	948,150	948,150
Property Services				
502104 Utility Services	-	529,200	529,200	529,200
502106 Cell Phone/Wireless Services	-	28,500	28,500	28,500
502124 Infrastructure R & M	-	25,000	25,000	25,000
502140 Rent/Lease	-	179,500	179,500	179,500
Total Property Services	-	762,200	762,200	762,200
Other Services				
502204 Printing	-	650	650	650
502212 Dues & Memberships	-	2,100	2,100	2,100
502214 Training & Education	-	13,800	13,800	13,800
502215 Travel Expenses	-	5,575	5,575	5,575
Total Other Services	-	22,125	22,125	22,125
Materials				
502301 Office Supplies	-	5,000	5,000	5,000
502310 Gas, Oil, Lube	-	681,000	681,000	681,000
502312 Vehicle Supplies, Parts, Maint	-	713,000	713,000	713,000
502314 Minor Equipment & Tools	-	52,500	52,500	52,500
502316 Equip Supplies, Parts, Maint	-	17,000	17,000	17,000
502324 First Aid & Safety	-	500	500	500
502325 Other Supplies	-	121,500	121,500	121,500

Line Item Detail by Department

Facilities & Fleet Management Fund		2020/21 Revised Budget	2021/22 City Manager Proposed	2021/22 Budget Committee Approved	2021/22 City Council Adopted
Citywide Services					
502326	PPE & Uniforms	-	11,500	11,500	11,500
502341	Signs	-	1,500	1,500	1,500
502360	Books & Publications	-	600	600	600
502361	Postage & Delivery	-	1,850	1,850	1,850
502363	Computer/Software/Maintenance	-	24,500	24,500	24,500
Total Materials		-	1,630,450	1,630,450	1,630,450
City Grants & Contributions					
502410	Contributions/City Match	-	330,000	330,000	330,000
Total City Grants & Contributions		-	330,000	330,000	330,000
Citywide Services Total		-	5,804,129	5,804,129	5,804,129

Department Requirements

Facilities & Fleet Management Fund	2018/19 Actual	2019/20 Actual	2020/21 Revised Budget	2021/22 City Manager Proposed	2021/22 Budget Committee Approved	2021/22 City Council Adopted
Fire & Emergency Services						
<u>Requirements by Division</u>						
Fire Stations	198,077	218,603	218,380	225,000	225,000	225,000
Fire & Emergency Services Total	<u>198,077</u>	<u>218,603</u>	<u>218,380</u>	<u>225,000</u>	<u>225,000</u>	<u>225,000</u>
<u>Requirements by Category</u>						
Materials & Services	198,077	218,603	218,380	225,000	225,000	225,000
Fire & Emergency Services Total	<u>198,077</u>	<u>218,603</u>	<u>218,380</u>	<u>225,000</u>	<u>225,000</u>	<u>225,000</u>

GENERAL NOTE: The City began using a new Chart of Accounts structure in fiscal year 2019/20. Several funds, departments, and divisions were restructured, and certain revenue and expense items were recategorized. As a result, comparisons with prior years may be difficult. Please refer to the *Budget Message* section of this document for further details regarding account structure changes, and to the *Revenue Information* and *Expenditure Information* sections for additional details regarding year over year budget comparisons.

REQUIREMENTS NOTE: No significant structural changes.

Department Requirements by Type

Facilities & Fleet Management Fund	2018/19 Actual	2019/20 Actual	2020/21 Revised Budget	2021/22 City Manager Proposed	2021/22 Budget Committee Approved	2021/22 City Council Adopted
Fire & Emergency Services						
Requirements by Type						
Professional & Technical Services	88,380	139,994	69,584	141,000	141,000	141,000
Property Services	106,408	65,153	134,196	68,500	68,500	68,500
Materials	3,289	13,456	14,600	15,500	15,500	15,500
Fire & Emergency Services Total	<u>198,077</u>	<u>218,603</u>	<u>218,380</u>	<u>225,000</u>	<u>225,000</u>	<u>225,000</u>

GENERAL NOTE: The City began using a new Chart of Accounts structure in fiscal year 2019/20. Several funds, departments, and divisions were restructured, and certain revenue and expense items were recategorized. As a result, comparisons with prior years may be difficult. Please refer to the Budget Message section of this document for further details regarding account structure changes, and to the Revenue Information and Expenditure Information sections for additional details regarding year over year budget comparisons.

Expenditure Information by Fund & Department

Fund: Facilities and Fleet Management

Dept: Fire and Emergency Services

FY 2021/22 BUDGET HIGHLIGHTS

Materials and Services

Contracted Services	\$75,416 increase. Reflected anticipated expenditures and projects based on planned work at fire stations.
Permits & Licenses	(\$4,000) decrease. Fiscal year 2020/21 included one-time projects requiring permits.
Utility Services	(\$25,000) decrease. Based on utility costs anticipated to be attributed to this fund.
Infrastructure R & M	(\$40,696) decrease. Fiscal year 2020/21 included one-time projects.
Equip Supplies, Parts, Maint	(\$3,000) decrease. Aligns budget with actual expenditures.
Other Supplies	\$3,900 increase. Aligns budget with actual expenditures.

NOTE: Commentary on line items of variances of +/- 10% from fiscal year 2020/21 revised to fiscal year 2021/22 adopted. This does not include the 2900 series of material and services. These line items are internal service charges allocated to each fund/division from the City's internal service providers. For a complete explanation, see the Internal Service Charge Manual.

Line Item Detail by Department

Facilities & Fleet Management Fund	2020/21 Revised Budget	2021/22 City Manager Proposed	2021/22 Budget Committee Approved	2021/22 City Council Adopted
Fire & Emergency Services				
Requirements by Type				
Professional & Technical Services				
502006 Contracted Services	60,584	136,000	136,000	136,000
502020 Permits & Licenses	9,000	5,000	5,000	5,000
Total Professional & Technical Services	69,584	141,000	141,000	141,000
Property Services				
502104 Utility Services	93,000	68,000	68,000	68,000
502124 Infrastructure R & M	41,196	500	500	500
Total Property Services	134,196	68,500	68,500	68,500
Materials				
502316 Equip Supplies, Parts, Maint	13,000	10,000	10,000	10,000
502325 Other Supplies	1,600	5,500	5,500	5,500
Total Materials	14,600	15,500	15,500	15,500
Fire & Emergency Services Total	218,380	225,000	225,000	225,000

Department Requirements

Facilities & Fleet Management Fund	2018/19 Actual	2019/20 Actual	2020/21 Revised Budget	2021/22 City Manager Proposed	2021/22 Budget Committee Approved	2021/22 City Council Adopted
Budget & Finance						
(Previously Finance & Management Svc)						
<u>Requirements by Division</u>						
Fleet Operations	2,060,738	2,641,481	3,106,107	-	-	-
Vehicle Fuels	547,605	-	-	-	-	-
Facilities Operations	1,806,211	1,824,651	2,628,922	-	-	-
Facilities & Fleet Support Services	107,829	-	-	-	-	-
Budget & Finance Total	<u>4,522,383</u>	<u>4,466,132</u>	<u>5,735,029</u>	<u>-</u>	<u>-</u>	<u>-</u>
 <u>Requirements by Category</u>						
Personnel Services	1,641,056	1,722,036	2,055,754	-	-	-
Materials & Services	2,857,754	2,744,096	3,679,275	-	-	-
Capital Outlay	23,573	-	-	-	-	-
Budget & Finance Total	<u>4,522,383</u>	<u>4,466,132</u>	<u>5,735,029</u>	<u>-</u>	<u>-</u>	<u>-</u>

GENERAL NOTE: The City began using a new Chart of Accounts structure in fiscal year 2019/20. Several funds, departments, and divisions were restructured, and certain revenue and expense items were recategorized. As a result, comparisons with prior years may be difficult. Please refer to the *Budget Message* section of this document for further details regarding account structure changes, and to the *Revenue Information* and *Expenditure Information* sections for additional details regarding year over year budget comparisons.

REQUIREMENTS NOTE: Beginning in fiscal year 2019/20, some divisions were consolidated, and certain expenses previously included in the Support Division have been moved to other divisions. Beginning in fiscal year 2021/22, Facilities and Fleet functions moved between Budget & Finance (formerly Finance and Management Services) and Citywide Services Departments.

Department Requirements by Type

Facilities & Fleet Management Fund	2018/19 Actual	2019/20 Actual	2020/21 Revised Budget	2021/22 City Manager Proposed	2021/22 Budget Committee Approved	2021/22 City Council Adopted
Budget & Finance						
(Previously Finance & Management Svc)						
<u>Requirements by Type</u>						
Personnel	1,059,720	1,085,184	1,260,157	-	-	-
Benefits	581,336	636,852	795,597	-	-	-
Professional & Technical Services	886,798	784,542	929,150	-	-	-
Property Services	836,047	643,695	762,200	-	-	-
Other Services	49,411	6,140	30,475	-	-	-
Materials	1,050,098	1,289,318	1,597,450	-	-	-
City Grants & Contributions	-	19,875	360,000	-	-	-
Internal Payments	-	526	-	-	-	-
Internal Service Charges	35,400	-	-	-	-	-
Capital Outlay	23,573	-	-	-	-	-
Budget & Finance Total	<u>4,522,383</u>	<u>4,466,132</u>	<u>5,735,029</u>	<u>-</u>	<u>-</u>	<u>-</u>

GENERAL NOTE: The City began using a new Chart of Accounts structure in fiscal year 2019/20. Several funds, departments, and divisions were restructured, and certain revenue and expense items were recategorized. As a result, comparisons with prior years may be difficult. Please refer to the Budget Message section of this document for further details regarding account structure changes, and to the Revenue Information and Expenditure Information sections for additional details regarding year over year budget comparisons.

Expenditure Information by Fund & Department

Fund: Facilities and Fleet Management

Dept: Budget & Finance (Previously Finance & Management Services)

FY 2021/22 BUDGET HIGHLIGHTS

Beginning fiscal year 2021/22 Facilities and Fleet functions were moved from Budget & Finance (Previously Finance & Management Services) to Citywide Services. Please refer to the Citywide Services highlights of the Facilities & Fleet Management Fund for highlights related to these functions.

NOTE: Commentary on line items of variances of +/- 10% from fiscal year 2020/21 revised to fiscal year 2021/22 adopted. This does not include the 2900 series of material and services. These line items are internal service charges allocated to each fund/division from the City's internal service providers. For a complete explanation, see the Internal Service Charge Manual.

Line Item Detail by Department

Facilities & Fleet Management Fund	2020/21 Revised Budget	2021/22 City Manager Proposed	2021/22 Budget Committee Approved	2021/22 City Council Adopted
Budget & Finance				
(Previously Finance & Management Svc)				
Requirements by Type				
Personnel				
501001 Wages/Salaries	891,982	-	-	-
501004 Limited Term	233,229	-	-	-
501006 Temporary & Seasonal	16,796	-	-	-
501010 Overtime	47,000	-	-	-
501030 Premium Pay	71,150	-	-	-
Total Personnel	1,260,157	-	-	-
Benefits				
501101 FICA	96,489	-	-	-
501102 Tri-Met Tax	9,815	-	-	-
501110 PERS - Employer	117,951	-	-	-
501111 PERS - IAP Pickup	74,601	-	-	-
501112 PERS - Bond	45,757	-	-	-
501120 Health Insurance	335,957	-	-	-
501121 Dental Insurance	34,178	-	-	-
501122 Workers' Compensation	53,312	-	-	-
501130 Other Benefits	27,537	-	-	-
Total Benefits	795,597	-	-	-
Professional & Technical Services				
502006 Contracted Services	917,400	-	-	-
502008 Med & Psych	750	-	-	-
502020 Permits & Licenses	11,000	-	-	-
Total Professional & Technical Services	929,150	-	-	-
Property Services				
502104 Utility Services	529,200	-	-	-
502106 Cell Phone/Wireless Services	28,500	-	-	-
502124 Infrastructure R & M	25,000	-	-	-
502140 Rent/Lease	179,500	-	-	-
Total Property Services	762,200	-	-	-
Other Services				
502204 Printing	650	-	-	-
502212 Dues & Memberships	2,100	-	-	-
502214 Training & Education	20,000	-	-	-
502215 Travel Expenses	7,725	-	-	-
Total Other Services	30,475	-	-	-
Materials				
502301 Office Supplies	5,000	-	-	-
502310 Gas, Oil, Lube	631,000	-	-	-
502312 Vehicle Supplies, Parts, Maint	720,000	-	-	-
502314 Minor Equipment & Tools	62,500	-	-	-
502316 Equip Supplies, Parts, Maint	17,000	-	-	-
502324 First Aid & Safety	500	-	-	-

Line Item Detail by Department

Facilities & Fleet Management Fund	2020/21 Revised Budget	2021/22 City Manager Proposed	2021/22 Budget Committee Approved	2021/22 City Council Adopted
Budget & Finance				
(Previously Finance & Management Svc)				
502325 Other Supplies	121,500	-	-	-
502326 PPE & Uniforms	11,500	-	-	-
502341 Signs	1,500	-	-	-
502360 Books & Publications	600	-	-	-
502361 Postage & Delivery	1,850	-	-	-
502363 Computer/Software/Maintenance	24,500	-	-	-
Total Materials	1,597,450	-	-	-
City Grants & Contributions				
502410 Contributions/City Match	360,000	-	-	-
Total City Grants & Contributions	360,000	-	-	-
Budget & Finance Total	5,735,029	-	-	-

Resources and Requirements by Fund

Legal Services Fund	2018/19 Actual	2019/20 Actual	2020/21 Revised Budget	2021/22 City Manager Proposed	2021/22 Budget Committee Approved	2021/22 City Council Adopted
Resources						
Charges for Services	-	637	-	-	-	-
Miscellaneous Income	13,186	11,378	-	-	-	-
Internal Service Charges	879,041	1,104,918	1,142,222	1,290,193	1,290,193	1,290,193
Beginning Balance	419,462	192,000	192,000	391,000	391,000	391,000
Total Resources	1,311,689	1,308,933	1,334,222	1,681,193	1,681,193	1,681,193
Requirements						
City Attorney's Office	1,119,689	995,450	1,160,222	1,345,193	1,345,193	1,345,193
<i>Operating Total</i>	<i>1,119,689</i>	<i>995,450</i>	<i>1,160,222</i>	<i>1,345,193</i>	<i>1,345,193</i>	<i>1,345,193</i>
Contingency	-	-	174,000	336,000	336,000	336,000
Unappropriated	192,000	313,483	-	-	-	-
<i>Non-Operating Total</i>	<i>192,000</i>	<i>313,483</i>	<i>174,000</i>	<i>336,000</i>	<i>336,000</i>	<i>336,000</i>
Total Requirements	1,311,689	1,308,933	1,334,222	1,681,193	1,681,193	1,681,193

GENERAL NOTE: The City began using a new Chart of Accounts structure in fiscal year 2019/20. Several funds, departments, and divisions were restructured, and certain revenue and expense items were recategorized. As a result, comparisons with prior years may be difficult. Please refer to the *Budget Message* section of this document for further details regarding account structure changes, and to the *Revenue Information* and *Expenditure Information* sections for additional details regarding year over year budget comparisons.

FUND NOTE: No significant structural changes occur at the fund level.

Department Requirements

Legal Services Fund	2018/19 Actual	2019/20 Actual	2020/21 Revised Budget	2021/22 City Manager Proposed	2021/22 Budget Committee Approved	2021/22 City Council Adopted
City Attorney's Office						
<u>Requirements by Division</u>						
Legal Services	1,071,689	995,450	1,160,222	1,345,193	1,345,193	1,345,193
Legal Support Services	48,000	-	-	-	-	-
City Attorney's Office Total	<u>1,119,689</u>	<u>995,450</u>	<u>1,160,222</u>	<u>1,345,193</u>	<u>1,345,193</u>	<u>1,345,193</u>
<u>Requirements by Category</u>						
Personnel Services	1,055,731	950,839	1,072,197	1,252,768	1,252,768	1,252,768
Materials & Services	63,958	44,611	88,025	92,425	92,425	92,425
City Attorney's Office Total	<u>1,119,689</u>	<u>995,450</u>	<u>1,160,222</u>	<u>1,345,193</u>	<u>1,345,193</u>	<u>1,345,193</u>

GENERAL NOTE: The City began using a new Chart of Accounts structure in fiscal year 2019/20. Several funds, departments, and divisions were restructured, and certain revenue and expense items were recategorized. As a result, comparisons with prior years may be difficult. Please refer to the *Budget Message* section of this document for further details regarding account structure changes, and to the *Revenue Information* and *Expenditure Information* sections for additional details regarding year over year budget comparisons.

REQUIREMENTS NOTE: Beginning in fiscal year 2019/20, certain expenses previously included in the Support Division have been moved to other divisions.

Department Requirements by Type

Legal Services Fund	2018/19 Actual	2019/20 Actual	2020/21 Revised Budget	2021/22 City Manager Proposed	2021/22 Budget Committee Approved	2021/22 City Council Adopted
City Attorney's Office						
Requirements by Type						
Personnel	689,306	645,786	693,071	792,530	792,530	792,530
Benefits	366,425	305,053	379,126	460,238	460,238	460,238
Professional & Technical Services	34,876	22,346	55,000	55,000	55,000	55,000
Property Services	4,728	3,975	5,000	5,000	5,000	5,000
Other Services	12,549	14,166	18,200	22,600	22,600	22,600
Materials	8,397	4,124	9,825	9,825	9,825	9,825
Internal Service Charges	3,408	-	-	-	-	-
City Attorney's Office Total	<u>1,119,689</u>	<u>995,450</u>	<u>1,160,222</u>	<u>1,345,193</u>	<u>1,345,193</u>	<u>1,345,193</u>

GENERAL NOTE: The City began using a new Chart of Accounts structure in fiscal year 2019/20. Several funds, departments, and divisions were restructured, and certain revenue and expense items were recategorized. As a result, comparisons with prior years may be difficult. Please refer to the Budget Message section of this document for further details regarding account structure changes, and to the Revenue Information and Expenditure Information sections for additional details regarding year over year budget comparisons.

Expenditure Information by Fund & Department

Fund: Legal Services
Dept: City Attorney's Office

FY 2021/22 BUDGET HIGHLIGHTS

Personnel Services

Wages/Salaries	\$100,209 increase. Reflects the restoration of an Assistant City Attorney.
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NOTE: Commentary on line items of variances of +/- 10% from fiscal year 2020/21 revised to fiscal year 2021/22 adopted. This does not include the 2900 series of material and services. These line items are internal service charges allocated to each fund/division from the City's internal service providers. For a complete explanation, see the Internal Service Charge Manual.

Line Item Detail by Department

Legal Services Fund	2020/21 Revised Budget	2021/22 City Manager Proposed	2021/22 Budget Committee Approved	2021/22 City Council Adopted
City Attorney's Office				
Requirements by Type				
Personnel				
501001 Wages/Salaries	692,321	792,530	792,530	792,530
501030 Premium Pay	750	-	-	-
Total Personnel	693,071	792,530	792,530	792,530
Benefits				
501101 FICA	52,734	59,502	59,502	59,502
501102 Tri-Met Tax	5,399	6,254	6,254	6,254
501110 PERS - Employer	90,612	132,296	132,296	132,296
501111 PERS - IAP Pickup	41,585	47,553	47,553	47,553
501112 PERS - Bond	25,505	29,167	29,167	29,167
501120 Health Insurance	129,683	147,801	147,801	147,801
501121 Dental Insurance	13,434	14,181	14,181	14,181
501122 Workers' Compensation	9,980	11,416	11,416	11,416
501130 Other Benefits	10,194	12,068	12,068	12,068
Total Benefits	379,126	460,238	460,238	460,238
Professional & Technical Services				
502006 Contracted Services	54,500	54,500	54,500	54,500
502020 Permits & Licenses	500	500	500	500
Total Professional & Technical Services	55,000	55,000	55,000	55,000
Property Services				
502140 Rent/Lease	5,000	5,000	5,000	5,000
Total Property Services	5,000	5,000	5,000	5,000
Other Services				
502204 Printing	600	600	600	600
502208 Promotion	250	2,650	2,650	2,650
502212 Dues & Memberships	7,100	7,100	7,100	7,100
502214 Training & Education	6,250	6,250	6,250	6,250
502215 Travel Expenses	4,000	4,000	4,000	4,000
502216 Meals	-	2,000	2,000	2,000
Total Other Services	18,200	22,600	22,600	22,600
Materials				
502301 Office Supplies	1,500	1,500	1,500	1,500
502314 Minor Equipment & Tools	2,000	2,000	2,000	2,000
502316 Equip Supplies, Parts, Maint	750	750	750	750
502325 Other Supplies	50	50	50	50
502360 Books & Publications	3,175	3,175	3,175	3,175
502361 Postage & Delivery	250	250	250	250
502363 Computer/Software/Maintenance	2,000	2,000	2,000	2,000
502364 Employee Recognition	100	100	100	100
Total Materials	9,825	9,825	9,825	9,825

Line Item Detail by Department

	2020/21 Revised Budget	2021/22 City Manager Proposed	2021/22 Budget Committee Approved	2021/22 City Council Adopted
Legal Services Fund				
City Attorney's Office				
City Attorney's Office Total	<u><u>1,160,222</u></u>	<u><u>1,345,193</u></u>	<u><u>1,345,193</u></u>	<u><u>1,345,193</u></u>

Resources and Requirements by Fund

Administrative Services Fund	2018/19 Actual	2019/20 Actual	2020/21 Revised Budget	2021/22 City Manager Proposed	2021/22 Budget Committee Approved	2021/22 City Council Adopted
Resources						
Intergovernmental	203,985	383,991	362,540	410,000	410,000	410,000
Charges for Services	35,854	126,693	118,000	115,000	115,000	115,000
Miscellaneous Income	169,784	521,834	150,000	125,000	125,000	125,000
Internal Payments	-	748,001	675,000	1,227,500	1,227,500	1,227,500
Interfund Transfers	752,040	2,052,847	1,239,800	1,527,000	1,527,000	1,527,000
Internal Service Charges	8,904,191	15,151,476	15,986,536	16,485,440	16,485,440	16,485,440
Beginning Balance	2,819,625	3,588,957	2,100,000	2,110,000	2,110,000	2,110,000
Total Resources	12,885,479	22,573,799	20,631,876	21,999,940	21,999,940	21,999,940
Requirements						
Office of Governance & Mgmt	2,314,451	2,297,566	2,581,402	3,292,359	3,292,359	3,292,359
Budget & Finance	1,725,667	3,838,578	4,321,633	6,599,228	6,599,228	6,599,228
Information Technology	-	3,809,464	4,273,835	4,651,220	4,651,220	4,651,220
Citywide Services	3,499,973	5,036,264	6,039,690	4,426,158	4,426,158	4,426,158
Community Livability	1,365,431	1,332,721	1,756,492	1,775,460	1,775,460	1,775,460
<i>Operating Total</i>	<i>8,905,522</i>	<i>16,314,593</i>	<i>18,973,052</i>	<i>20,744,425</i>	<i>20,744,425</i>	<i>20,744,425</i>
Interfund Transfers	391,000	1,279,114	573,824	114,515	114,515	114,515
Contingency	-	-	585,000	641,000	641,000	641,000
Unappropriated	3,588,957	4,980,092	500,000	500,000	500,000	500,000
<i>Non-Operating Total</i>	<i>3,979,957</i>	<i>6,259,206</i>	<i>1,658,824</i>	<i>1,255,515</i>	<i>1,255,515</i>	<i>1,255,515</i>
Total Requirements	12,885,479	22,573,799	20,631,876	21,999,940	21,999,940	21,999,940

GENERAL NOTE: The City began using a new Chart of Accounts structure in fiscal year 2019/20. Several funds, departments, and divisions were restructured, and certain revenue and expense items were recategorized. As a result, comparisons with prior years may be difficult. Please refer to the *Budget Message* section of this document for further details regarding account structure changes, and to the *Revenue Information* and *Expenditure Information* sections for additional details regarding year over year budget comparisons.

RESOURCES NOTE: Beginning in fiscal year 2019/20, some revenue is included in Internal Payments rather than Internal Service Charges, and Interest Income is included within Miscellaneous Income. Other minor recategorizations also occurred.

REQUIREMENTS NOTE: Beginning in fiscal year 2019/20, this fund includes activities previously shown in the Utility Financial Services Fund and the Information and Technology Fund. Additionally, some functions moved between Budget & Finance and Citywide Services Departments in fiscal years 2019/20 and 2021/22 and between Citywide Services and Office of Governance & Management in fiscal year 2021/22.

Department Requirements

Administrative Services Fund	2018/19 Actual	2019/20 Actual	2020/21 Revised Budget	2021/22 City Manager Proposed	2021/22 Budget Committee Approved	2021/22 City Council Adopted
Office of Governance & Mgmt						
Requirements by Division						
City Management	1,500,422	1,764,686	1,949,871	2,652,059	2,652,059	2,652,059
Mayor & Council	282,258	307,279	391,292	412,922	412,922	412,922
Council Support	236,956	225,601	240,239	227,378	227,378	227,378
Governmental Relations	237,603	-	-	-	-	-
OGM Support Services	57,212	-	-	-	-	-
Office of Governance & Mgmt Total	<u>2,314,451</u>	<u>2,297,566</u>	<u>2,581,402</u>	<u>3,292,359</u>	<u>3,292,359</u>	<u>3,292,359</u>
Requirements by Category						
Personnel Services	1,684,660	1,865,031	1,950,932	2,271,319	2,271,319	2,271,319
Materials & Services	629,791	432,535	630,470	1,021,040	1,021,040	1,021,040
Office of Governance & Mgmt Total	<u>2,314,451</u>	<u>2,297,566</u>	<u>2,581,402</u>	<u>3,292,359</u>	<u>3,292,359</u>	<u>3,292,359</u>

GENERAL NOTE: The City began using a new Chart of Accounts structure in fiscal year 2019/20. Several funds, departments, and divisions were restructured, and certain revenue and expense items were recategorized. As a result, comparisons with prior years may be difficult. Please refer to the *Budget Message* section of this document for further details regarding account structure changes, and to the *Revenue Information* and *Expenditure Information* sections for additional details regarding year over year budget comparisons.

REQUIREMENTS NOTE: Beginning in fiscal year 2019/20, some divisions were consolidated, and certain expenses previously included in the Support Division have been moved to other divisions. Beginning in fiscal year 2021/22, the Information & Innovation division in Citywide Services was dispersed to other existing divisions in Citywide Services and Office of Governance & Management.

Department Requirements by Type

Administrative Services Fund	2018/19 Actual	2019/20 Actual	2020/21 Revised Budget	2021/22 City Manager Proposed	2021/22 Budget Committee Approved	2021/22 City Council Adopted
Office of Governance & Mgmt						
Requirements by Type						
Personnel	1,178,333	1,318,622	1,325,603	1,457,943	1,457,943	1,457,943
Benefits	506,327	546,409	625,329	813,376	813,376	813,376
Professional & Technical Services	355,766	194,372	320,550	717,550	717,550	717,550
Property Services	9,193	6,944	20,945	25,215	25,215	25,215
Other Services	229,033	197,904	241,750	229,250	229,250	229,250
Materials	29,927	9,534	17,725	18,725	18,725	18,725
City Grants & Contributions	-	23,781	29,500	30,300	30,300	30,300
Internal Service Charges	5,872	-	-	-	-	-
Office of Governance & Mgmt Total	<u>2,314,451</u>	<u>2,297,566</u>	<u>2,581,402</u>	<u>3,292,359</u>	<u>3,292,359</u>	<u>3,292,359</u>

GENERAL NOTE: The City began using a new Chart of Accounts structure in fiscal year 2019/20. Several funds, departments, and divisions were restructured, and certain revenue and expense items were recategorized. As a result, comparisons with prior years may be difficult. Please refer to the Budget Message section of this document for further details regarding account structure changes, and to the Revenue Information and Expenditure Information sections for additional details regarding year over year budget comparisons.

Expenditure Information by Fund & Department

Fund: Administrative Services
Dept: Office of Governance and Management

FY 2021/22 BUDGET HIGHLIGHTS

The Information & Innovation division was dispersed from Citywide Services to other existing divisions within Citywide Services and Office of Governance & Management. For purposes of this highlights report, only those line-item changes unrelated to the organizational change have been discussed.

Personnel Services

Wages/Salaries	\$241,039 increase. Reflects the conversion of LTE to FTE status of staff, and the addition of a Public Records Administrator/Deputy City Recorder position.
Limited Term	(\$187,180) decrease. Reflects the conversion of LTE to FTE status of staff.
Premium Pay	(\$18,947) decrease. Reflects anticipated expenditures for the fiscal year.

Materials and Services

Contracted Services	\$397,000 increase. Related to Council Work plan items, including Diversity, Equity, and Inclusion and Financial Sustainability as well as organizational reviews.
Cell Phone/Wireless Services	\$4,270 increase. Based on anticipated expenditures.
Promotion	(\$15,000) decrease. Aligns budget to actual expenditures.

NOTE: Commentary on line items of variances of +/- 10% from fiscal year 2020/21 revised to fiscal year 2021/22 adopted. This does not include the 2900 series of material and services. These line items are internal service charges allocated to each fund/division from the City's internal service providers. For a complete explanation, see the Internal Service Charge Manual.

Line Item Detail by Department

Administrative Services Fund	2020/21 Revised Budget	2021/22 City Manager Proposed	2021/22 Budget Committee Approved	2021/22 City Council Adopted
Office of Governance & Mgmt				
Requirements by Type				
Personnel				
501001 Wages/Salaries	884,257	1,222,724	1,222,724	1,222,724
501004 Limited Term	205,199	18,019	18,019	18,019
501008 Elected Officials	213,600	213,600	213,600	213,600
501030 Premium Pay	22,547	3,600	3,600	3,600
Total Personnel	1,325,603	1,457,943	1,457,943	1,457,943
Benefits				
501101 FICA	100,201	101,702	101,702	101,702
501102 Tri-Met Tax	10,325	11,512	11,512	11,512
501110 PERS - Employer	141,938	223,077	223,077	223,077
501111 PERS - IAP Pickup	66,720	74,665	74,665	74,665
501112 PERS - Bond	48,782	53,661	53,661	53,661
501120 Health Insurance	203,930	283,576	283,576	283,576
501121 Dental Insurance	19,719	26,429	26,429	26,429
501122 Workers' Compensation	19,089	20,967	20,967	20,967
501130 Other Benefits	14,625	17,787	17,787	17,787
Total Benefits	625,329	813,376	813,376	813,376
Professional & Technical Services				
502006 Contracted Services	320,500	717,500	717,500	717,500
502020 Permits & Licenses	50	50	50	50
Total Professional & Technical Services	320,550	717,550	717,550	717,550
Property Services				
502106 Cell Phone/Wireless Services	5,445	9,715	9,715	9,715
502140 Rent/Lease	15,500	15,500	15,500	15,500
Total Property Services	20,945	25,215	25,215	25,215
Other Services				
502204 Printing	8,500	8,500	8,500	8,500
502208 Promotion	32,300	17,300	17,300	17,300
502212 Dues & Memberships	121,500	124,000	124,000	124,000
502214 Training & Education	14,300	14,300	14,300	14,300
502215 Travel Expenses	56,000	56,000	56,000	56,000
502216 Meals	9,150	9,150	9,150	9,150
Total Other Services	241,750	229,250	229,250	229,250
Materials				
502301 Office Supplies	4,050	4,050	4,050	4,050
502314 Minor Equipment & Tools	3,100	3,100	3,100	3,100
502360 Books & Publications	3,100	3,100	3,100	3,100
502361 Postage & Delivery	600	600	600	600
502363 Computer/Software/Maintenance	6,750	7,750	7,750	7,750
502364 Employee Recognition	125	125	125	125
Total Materials	17,725	18,725	18,725	18,725

Line Item Detail by Department

Administrative Services Fund	2020/21 Revised Budget	2021/22 City Manager Proposed	2021/22 Budget Committee Approved	2021/22 City Council Adopted
Office of Governance & Mgmt				
City Grants & Contributions				
502408 Incentive Programs	7,600	7,600	7,600	7,600
502410 Contributions/City Match	21,900	22,700	22,700	22,700
Total City Grants & Contributions	29,500	30,300	30,300	30,300
Office of Governance & Mgmt Total	2,581,402	3,292,359	3,292,359	3,292,359

Department Requirements

Administrative Services Fund	2018/19 Actual	2019/20 Actual	2020/21 Revised Budget	2021/22 City Manager Proposed	2021/22 Budget Committee Approved	2021/22 City Council Adopted
Budget & Finance						
Requirements by Division						
Finance Administration	83,823	83,163	103,378	-	-	-
Accounting	376,530	1,327,585	1,664,155	1,984,916	1,984,916	1,984,916
Financial Operations	-	1,129,798	901,567	901,438	901,438	901,438
Utility Billing	-	1,298,032	1,652,533	1,923,516	1,923,516	1,923,516
Budget & Financial Planning	-	-	-	1,789,358	1,789,358	1,789,358
General Support Services	222,347	-	-	-	-	-
Cash-Debt Management	275,699	-	-	-	-	-
Accounts Payable-Payroll	392,074	-	-	-	-	-
Central Support-Purchasing	146,036	-	-	-	-	-
Licensing & Passports	184,600	-	-	-	-	-
Support Services	44,558	-	-	-	-	-
Budget & Finance Total	<u>1,725,667</u>	<u>3,838,578</u>	<u>4,321,633</u>	<u>6,599,228</u>	<u>6,599,228</u>	<u>6,599,228</u>
Requirements by Category						
Personnel Services	1,280,470	3,114,720	3,262,296	5,320,283	5,320,283	5,320,283
Materials & Services	445,197	723,858	1,059,337	1,278,945	1,278,945	1,278,945
Budget & Finance Total	<u>1,725,667</u>	<u>3,838,578</u>	<u>4,321,633</u>	<u>6,599,228</u>	<u>6,599,228</u>	<u>6,599,228</u>

GENERAL NOTE: The City began using a new Chart of Accounts structure in fiscal year 2019/20. Several funds, departments, and divisions were restructured, and certain revenue and expense items were recategorized. As a result, comparisons with prior years may be difficult. Please refer to the *Budget Message* section of this document for further details regarding account structure changes, and to the *Revenue Information* and *Expenditure Information* sections for additional details regarding year over year budget comparisons.

REQUIREMENTS NOTE: Beginning in fiscal year 2019/20, some divisions were consolidated, and certain expenses previously included in the Support Division have been moved to other divisions. Additionally, appropriations for General Support Services were moved to Citywide Services. Beginning in fiscal year 2021/22, the Budget & Financial Planning division was moved between Citywide Services and Budget & Finance departments.

Department Requirements by Type

Administrative Services Fund	2018/19 Actual	2019/20 Actual	2020/21 Revised Budget	2021/22 City Manager Proposed	2021/22 Budget Committee Approved	2021/22 City Council Adopted
Budget & Finance						
Requirements by Type						
Personnel	820,166	1,994,267	1,999,194	3,188,231	3,188,231	3,188,231
Benefits	460,304	1,120,453	1,263,102	2,132,052	2,132,052	2,132,052
Professional & Technical Services	238,712	440,532	532,972	747,720	747,720	747,720
Property Services	24,028	27,684	25,900	30,120	30,120	30,120
Other Services	29,648	43,084	79,105	80,420	80,420	80,420
Materials	148,357	146,719	210,185	209,685	209,685	209,685
City Grants & Contributions	-	65,839	211,175	211,000	211,000	211,000
Internal Service Charges	4,452	-	-	-	-	-
Budget & Finance Total	<u>1,725,667</u>	<u>3,838,578</u>	<u>4,321,633</u>	<u>6,599,228</u>	<u>6,599,228</u>	<u>6,599,228</u>

GENERAL NOTE: The City began using a new Chart of Accounts structure in fiscal year 2019/20. Several funds, departments, and divisions were restructured, and certain revenue and expense items were recategorized. As a result, comparisons with prior years may be difficult. Please refer to the Budget Message section of this document for further details regarding account structure changes, and to the Revenue Information and Expenditure Information sections for additional details regarding year over year budget comparisons.

Expenditure Information by Fund & Department

Fund: Administrative Services
Dept: Budget & Finance

FY 2021/22 BUDGET HIGHLIGHTS

Beginning fiscal year 2021/22 the Budget & Financial Planning functions were moved from Citywide Services to Budget & Finance. For purposes of this highlights report, only those line-item changes unrelated to the organizational change have been discussed.

Personnel Services

Wages/Salaries	\$290,872 increase. Reflects the conversion of LTE to FTE status of staff, and the addition of a Business Systems Analyst to support the ongoing management and support of the City's new ERP system.
Limited Term	(\$143,669) decrease. Reflects the conversion of LTE to FTE status of staff. This is offset by the addition of a position related to the financial management of increased grant/federal funding anticipated in fiscal year 2021/22.
Temporary & Seasonal	\$15,599 increase. Reflects the addition of a Public Service Apprentice to the Budget & Finance area.
Overtime	(\$11,750) decrease. Reflects anticipated expenditures.
Premium Pay	\$2,650 increase. Reflects anticipated expenditures.

Materials and Services

Contracted Services	\$174,680 increase. Reflects anticipated services for Utility Billing as well as supporting the Financial Sustainability Council Work Plan project.
Travel Expenses	(\$12,050) decrease. Reduced due to COVID-19 restrictions.
Meals	(\$3,350) decrease. Reduced due to COVID-19 restrictions.
Office Supplies	(\$9,000) decrease. Aligns budget with actual expenditures.

NOTE: Commentary on line items of variances of +/- 10% from fiscal year 2020/21 revised to fiscal year 2021/22 adopted. This does not include the 2900 series of material and services. These line items are internal service charges allocated to each fund/division from the City's internal service providers. For a complete explanation, see the Internal Service Charge Manual.

Line Item Detail by Department

Administrative Services Fund	2020/21 Revised Budget	2021/22 City Manager Proposed	2021/22 Budget Committee Approved	2021/22 City Council Adopted
Budget & Finance				
Requirements by Type				
Personnel				
501001 Wages/Salaries	1,855,404	3,022,958	3,022,958	3,022,958
501004 Limited Term	73,590	83,574	83,574	83,574
501006 Temporary & Seasonal	-	15,599	15,599	15,599
501010 Overtime	67,250	60,500	60,500	60,500
501030 Premium Pay	2,950	5,600	5,600	5,600
Total Personnel	1,999,194	3,188,231	3,188,231	3,188,231
Benefits				
501101 FICA	153,021	239,431	239,431	239,431
501102 Tri-Met Tax	15,572	25,171	25,171	25,171
501110 PERS - Employer	248,121	567,343	567,343	567,343
501111 PERS - IAP Pickup	119,950	190,376	190,376	190,376
501112 PERS - Bond	73,571	116,777	116,777	116,777
501120 Health Insurance	526,131	809,211	809,211	809,211
501121 Dental Insurance	51,268	73,616	73,616	73,616
501122 Workers' Compensation	28,824	46,038	46,038	46,038
501130 Other Benefits	46,644	64,089	64,089	64,089
Total Benefits	1,263,102	2,132,052	2,132,052	2,132,052
Professional & Technical Services				
502006 Contracted Services	458,770	668,550	668,550	668,550
502008 Med & Psych	300	300	300	300
502019 Meter Reads	67,032	72,000	72,000	72,000
502020 Permits & Licenses	6,870	6,870	6,870	6,870
Total Professional & Technical Services	532,972	747,720	747,720	747,720
Property Services				
502106 Cell Phone/Wireless Services	1,700	5,520	5,520	5,520
502140 Rent/Lease	24,200	24,600	24,600	24,600
Total Property Services	25,900	30,120	30,120	30,120
Other Services				
502204 Printing	13,460	15,400	15,400	15,400
502208 Promotion	3,000	4,500	4,500	4,500
502212 Dues & Memberships	11,270	10,445	10,445	10,445
502214 Training & Education	34,175	45,525	45,525	45,525
502215 Travel Expenses	15,850	4,550	4,550	4,550
502216 Meals	1,350	-	-	-
Total Other Services	79,105	80,420	80,420	80,420
Materials				
502301 Office Supplies	39,600	34,600	34,600	34,600
502312 Vehicle Supplies, Parts, Maint	500	500	500	500
502314 Minor Equipment & Tools	11,400	13,800	13,800	13,800
502316 Equip Supplies, Parts, Maint	3,700	3,550	3,550	3,550
502326 PPE & Uniforms	400	400	400	400

Line Item Detail by Department

Administrative Services Fund		2020/21 Revised Budget	2021/22 City Manager Proposed	2021/22 Budget Committee Approved	2021/22 City Council Adopted
Budget & Finance					
502360	Books & Publications	4,460	4,500	4,500	4,500
502361	Postage & Delivery	71,275	71,675	71,675	71,675
502363	Computer/Software/Maintenance	77,900	80,660	80,660	80,660
502364	Employee Recognition	950	-	-	-
Total Materials		210,185	209,685	209,685	209,685
City Grants & Contributions					
502406	Customer Assistance	210,000	210,000	210,000	210,000
502408	Incentive Programs	1,175	1,000	1,000	1,000
Total City Grants & Contributions		211,175	211,000	211,000	211,000
Budget & Finance Total		4,321,633	6,599,228	6,599,228	6,599,228

Department Requirements

Administrative Services Fund	2018/19 Actual	2019/20 Actual	2020/21 Revised Budget	2021/22 City Manager Proposed	2021/22 Budget Committee Approved	2021/22 City Council Adopted
Information Technology						
<u>Requirements by Division</u>						
Information Tech Services	-	3,809,464	4,273,835	4,651,220	4,651,220	4,651,220
Information Technology Total	-	3,809,464	4,273,835	4,651,220	4,651,220	4,651,220
<u>Requirements by Category</u>						
Personnel Services	-	2,157,351	2,315,764	2,800,485	2,800,485	2,800,485
Materials & Services	-	1,652,113	1,958,071	1,850,735	1,850,735	1,850,735
Information Technology Total	-	3,809,464	4,273,835	4,651,220	4,651,220	4,651,220

GENERAL NOTE: The City began using a new Chart of Accounts structure in fiscal year 2019/20. Several funds, departments, and divisions were restructured, and certain revenue and expense items were recategorized. As a result, comparisons with prior years may be difficult. Please refer to the *Budget Message* section of this document for further details regarding account structure changes, and to the *Revenue Information and Expenditure Information* sections for additional details regarding year over year budget comparisons.

REQUIREMENTS NOTE: Beginning in fiscal year 2019/20, this function has been moved to the Administrative Services Fund.

Department Requirements by Type

Administrative Services Fund	2018/19 Actual	2019/20 Actual	2020/21 Revised Budget	2021/22 City Manager Proposed	2021/22 Budget Committee Approved	2021/22 City Council Adopted
Information Technology						
Requirements by Type						
Personnel	-	1,409,028	1,492,025	1,717,755	1,717,755	1,717,755
Benefits	-	748,323	823,739	1,082,730	1,082,730	1,082,730
Professional & Technical Services	-	296,411	446,175	261,675	261,675	261,675
Property Services	-	136,515	156,000	128,000	128,000	128,000
Other Services	-	23,657	67,950	27,950	27,950	27,950
Materials	-	1,195,530	1,287,946	1,433,110	1,433,110	1,433,110
Information Technology Total	-	3,809,464	4,273,835	4,651,220	4,651,220	4,651,220

GENERAL NOTE: The City began using a new Chart of Accounts structure in fiscal year 2019/20. Several funds, departments, and divisions were restructured, and certain revenue and expense items were recategorized. As a result, comparisons with prior years may be difficult. Please refer to the Budget Message section of this document for further details regarding account structure changes, and to the Revenue Information and Expenditure Information sections for additional details regarding year over year budget comparisons.

Expenditure Information by Fund & Department

Fund: Administrative Services
Dept: Information Technology

FY 2021/22 BUDGET HIGHLIGHTS

Personnel Services

Wages/Salaries	\$347,507 increase. Reflects the conversion of LTE to FTE status of staff, the addition of a Business Systems Analyst to support the ongoing management and support of the City's new ERP system and the restoration of the IT Services Manager position.
Limited Term	(\$121,777) decrease. Reflects the conversion of LTE to FTE status of staff.

Materials and Services

Contracted Services	(\$184,500) decrease. Reflects reductions to meet budget targets.
Cell Phone/Wireless Services	(\$28,000) decrease. Aligns budget with actual expenditures.
Training & Education	(\$26,000) decrease. Reduced due to COVID-19 restrictions.
Travel Expenses	(\$9,000) decrease. Reduced due to COVID-19 restrictions.
Meals	(\$5,000) decrease. Reduced due to COVID-19 restrictions.
Minor Equipment & Tools	(\$15,000) decrease. Aligns budget with actual expenditures.
Equip Supplies, Parts, Maint	(\$25,000) decrease. Aligns budget with actual expenditures.
Computer/Software/Maintenance	\$185,164 increase. Reflects the final transition of on-going software costs for the ERP from project status.

NOTE: Commentary on line items of variances of +/- 10% from fiscal year 2020/21 revised to fiscal year 2021/22 adopted. This does not include the 2900 series of material and services. These line items are internal service charges allocated to each fund/division from the City's internal service providers. For a complete explanation, see the Internal Service Charge Manual.

Line Item Detail by Department

Administrative Services Fund	2020/21 Revised Budget	2021/22 City Manager Proposed	2021/22 Budget Committee Approved	2021/22 City Council Adopted
Information Technology				
Requirements by Type				
Personnel				
501001 Wages/Salaries	1,308,154	1,655,661	1,655,661	1,655,661
501004 Limited Term	121,777	-	-	-
501010 Overtime	4,000	4,000	4,000	4,000
501030 Premium Pay	58,094	58,094	58,094	58,094
Total Personnel	1,492,025	1,717,755	1,717,755	1,717,755
Benefits				
501101 FICA	113,748	130,563	130,563	130,563
501102 Tri-Met Tax	11,623	13,557	13,557	13,557
501110 PERS - Employer	140,613	275,991	275,991	275,991
501111 PERS - IAP Pickup	89,522	103,072	103,072	103,072
501112 PERS - Bond	54,907	63,221	63,221	63,221
501120 Health Insurance	333,985	405,563	405,563	405,563
501121 Dental Insurance	33,806	38,963	38,963	38,963
501122 Workers' Compensation	18,624	22,206	22,206	22,206
501130 Other Benefits	26,911	29,594	29,594	29,594
Total Benefits	823,739	1,082,730	1,082,730	1,082,730
Professional & Technical Services				
502006 Contracted Services	441,425	256,925	256,925	256,925
502020 Permits & Licenses	4,750	4,750	4,750	4,750
Total Professional & Technical Services	446,175	261,675	261,675	261,675
Property Services				
502106 Cell Phone/Wireless Services	151,000	123,000	123,000	123,000
502140 Rent/Lease	5,000	5,000	5,000	5,000
Total Property Services	156,000	128,000	128,000	128,000
Other Services				
502204 Printing	350	350	350	350
502212 Dues & Memberships	3,600	3,600	3,600	3,600
502214 Training & Education	50,000	24,000	24,000	24,000
502215 Travel Expenses	9,000	-	-	-
502216 Meals	5,000	-	-	-
Total Other Services	67,950	27,950	27,950	27,950
Materials				
502301 Office Supplies	2,000	2,000	2,000	2,000
502314 Minor Equipment & Tools	15,000	-	-	-
502316 Equip Supplies, Parts, Maint	31,000	6,000	6,000	6,000
502360 Books & Publications	500	500	500	500
502361 Postage & Delivery	200	200	200	200
502363 Computer/Software/Maintenance	1,238,996	1,424,160	1,424,160	1,424,160
502364 Employee Recognition	250	250	250	250
Total Materials	1,287,946	1,433,110	1,433,110	1,433,110

Line Item Detail by Department

	2020/21 Revised Budget	2021/22 City Manager Proposed	2021/22 Budget Committee Approved	2021/22 City Council Adopted
Administrative Services Fund				
Information Technology				
Information Technology Total	4,273,835	4,651,220	4,651,220	4,651,220

Department Requirements

Administrative Services Fund	2018/19 Actual	2019/20 Actual	2020/21 Revised Budget	2021/22 City Manager Proposed	2021/22 Budget Committee Approved	2021/22 City Council Adopted
Citywide Services						
Requirements by Division						
General Support	-	263,963	423,600	454,600	454,600	454,600
Human Resources	985,981	965,362	1,175,963	1,534,215	1,534,215	1,534,215
Emergency Management	200,507	216,584	272,204	277,156	277,156	277,156
Budget & Financial Planning	1,339,850	1,399,685	1,690,162	-	-	-
Communications	891,163	975,727	1,111,163	1,257,651	1,257,651	1,257,651
Mapping & GIS Services	-	715,924	856,271	902,536	902,536	902,536
Information & Innovation	-	499,019	510,327	-	-	-
Support Services	82,472	-	-	-	-	-
Citywide Services Total	<u>3,499,973</u>	<u>5,036,264</u>	<u>6,039,690</u>	<u>4,426,158</u>	<u>4,426,158</u>	<u>4,426,158</u>
Requirements by Category						
Personnel Services	2,967,850	4,201,787	4,625,120	3,240,713	3,240,713	3,240,713
Materials & Services	532,123	834,477	1,414,570	1,185,445	1,185,445	1,185,445
Citywide Services Total	<u>3,499,973</u>	<u>5,036,264</u>	<u>6,039,690</u>	<u>4,426,158</u>	<u>4,426,158</u>	<u>4,426,158</u>

GENERAL NOTE: The City began using a new Chart of Accounts structure in fiscal year 2019/20. Several funds, departments, and divisions were restructured, and certain revenue and expense items were recategorized. As a result, comparisons with prior years may be difficult. Please refer to the *Budget Message* section of this document for further details regarding account structure changes, and to the *Revenue Information and Expenditure Information* sections for additional details regarding year over year budget comparisons.

REQUIREMENTS: Beginning in fiscal year 2019/20, certain expenses previously included in the Support Division have been moved to other divisions. Additionally, appropriations for General Support Services were moved from Finance and Management Services and appropriations for Mapping and GIS Services and Information and Innovation were moved from the Information Technology Department. Beginning in fiscal year 2021/22, the Information & Innovation division was dispersed to other existing divisions in Citywide Services and Office of Governance & Management. Additionally, the Budget & Financial Planning division was moved between Citywide Services and Budget & Finance departments.

Department Requirements by Type

Administrative Services Fund	2018/19 Actual	2019/20 Actual	2020/21 Revised Budget	2021/22 City Manager Proposed	2021/22 Budget Committee Approved	2021/22 City Council Adopted
Citywide Services						
Requirements by Type						
Personnel	2,014,510	2,788,902	2,999,950	2,044,962	2,044,962	2,044,962
Benefits	953,340	1,412,885	1,625,170	1,195,751	1,195,751	1,195,751
Professional & Technical Services	249,715	315,544	576,025	409,655	409,655	409,655
Property Services	14,650	21,991	38,530	32,165	32,165	32,165
Other Services	191,033	149,980	273,885	188,790	188,790	188,790
Materials	66,270	248,302	342,390	341,595	341,595	341,595
City Grants & Contributions	-	13,940	23,740	23,240	23,240	23,240
Insurance	-	84,720	160,000	190,000	190,000	190,000
Internal Service Charges	10,455	-	-	-	-	-
Citywide Services Total	<u>3,499,973</u>	<u>5,036,264</u>	<u>6,039,690</u>	<u>4,426,158</u>	<u>4,426,158</u>	<u>4,426,158</u>

GENERAL NOTE: The City began using a new Chart of Accounts structure in fiscal year 2019/20. Several funds, departments, and divisions were restructured, and certain revenue and expense items were recategorized. As a result, comparisons with prior years may be difficult. Please refer to the Budget Message section of this document for further details regarding account structure changes, and to the Revenue Information and Expenditure Information sections for additional details regarding year over year budget comparisons.

Expenditure Information by Fund & Department

Fund: Administrative Services
Dept: Citywide Services

FY 2021/22 BUDGET HIGHLIGHTS

Beginning fiscal year 2021/22 the Budget & Financial Planning functions were moved from Citywide Services to Budget & Finance. Additionally, the Information & Innovation division was dispersed to other existing divisions within Citywide Services and Office of Governance & Management. For purposes of this highlights report, only those line-item changes unrelated to the organizational change have been discussed.

Personnel Services

Wages/Salaries	\$286,589 increase. Reflects the conversion of LTE to FTE status of staff as well the shift of an HR position from the ERP project.
Limited Term	(\$198,078) decrease. Reflects the conversion of LTE to FTE status of staff.
Premium Pay	(\$6,464) decrease. Based on anticipated expenditures.

Materials and Services

Contracted Services	(\$118,500) decrease. Reflects the elimination of the Data & Analytics program and other reductions to meet budget reduction targets.
Med & Psych	(\$12,770) decrease. Reflects expenditures based on anticipated hiring activity.
Promotion	(\$19,000) decrease. Reflects reduced advertising for and implementation of city-sponsored events to meet budget reduction targets.
Training & Education	(\$28,855) decrease. Reduced due to COVID-19 restrictions.
Travel Expenses	(\$7,450) decrease. Reduced due to COVID-19 restrictions.
Computer/Software/Maint	\$17,245 increase. Reflects the addition of a community engagement platform and related expenditures offset by other reductions in anticipated expenditures.
Unemployment	\$30,000 increase. Reflects anticipated expenditures related to unemployment.

NOTE: Commentary on line items of variances of +/- 10% from fiscal year 2020/21 revised to fiscal year 2021/22 adopted. This does not include the 2900 series of material and services. These line items are internal service charges allocated to each fund/division from the City's internal service providers. For a complete explanation, see the Internal Service Charge Manual.

Line Item Detail by Department

Administrative Services Fund	2020/21 Revised Budget	2021/22 City Manager Proposed	2021/22 Budget Committee Approved	2021/22 City Council Adopted
Citywide Services				
Requirements by Type				
Personnel				
501001 Wages/Salaries	2,610,555	2,020,462	2,020,462	2,020,462
501004 Limited Term	351,731	-	-	-
501010 Overtime	22,700	17,500	17,500	17,500
501030 Premium Pay	14,964	7,000	7,000	7,000
Total Personnel	2,999,950	2,044,962	2,044,962	2,044,962
Benefits				
501101 FICA	228,403	155,197	155,197	155,197
501102 Tri-Met Tax	23,368	16,140	16,140	16,140
501110 PERS - Employer	316,361	339,629	339,629	339,629
501111 PERS - IAP Pickup	179,997	122,708	122,708	122,708
501112 PERS - Bond	110,398	75,269	75,269	75,269
501120 Health Insurance	609,799	387,742	387,742	387,742
501121 Dental Insurance	59,290	34,435	34,435	34,435
501122 Workers' Compensation	41,248	27,711	27,711	27,711
501130 Other Benefits	56,306	36,920	36,920	36,920
Total Benefits	1,625,170	1,195,751	1,195,751	1,195,751
Professional & Technical Services				
502006 Contracted Services	512,485	358,885	358,885	358,885
502008 Med & Psych	58,940	46,170	46,170	46,170
502020 Permits & Licenses	4,600	4,600	4,600	4,600
Total Professional & Technical Services	576,025	409,655	409,655	409,655
Property Services				
502106 Cell Phone/Wireless Services	18,130	14,265	14,265	14,265
502140 Rent/Lease	20,400	17,900	17,900	17,900
Total Property Services	38,530	32,165	32,165	32,165
Other Services				
502204 Printing	39,700	35,300	35,300	35,300
502208 Promotion	55,000	34,500	34,500	34,500
502212 Dues & Memberships	22,535	18,445	18,445	18,445
502214 Training & Education	127,450	82,345	82,345	82,345
502215 Travel Expenses	24,700	16,500	16,500	16,500
502216 Meals	4,500	1,700	1,700	1,700
Total Other Services	273,885	188,790	188,790	188,790
Materials				
502301 Office Supplies	30,400	26,400	26,400	26,400
502314 Minor Equipment & Tools	31,000	26,500	26,500	26,500
502316 Equip Supplies, Parts, Maint	1,500	1,500	1,500	1,500
502326 PPE & Uniforms	500	500	500	500
502341 Signs	500	500	500	500
502360 Books & Publications	7,850	2,870	2,870	2,870
502361 Postage & Delivery	134,650	134,400	134,400	134,400

Line Item Detail by Department

Administrative Services Fund	2020/21 Revised Budget	2021/22 City Manager Proposed	2021/22 Budget Committee Approved	2021/22 City Council Adopted
Citywide Services				
502363 Computer/Software/Maintenance	132,490	145,425	145,425	145,425
502364 Employee Recognition	3,500	3,500	3,500	3,500
Total Materials	342,390	341,595	341,595	341,595
City Grants & Contributions				
502408 Incentive Programs	23,240	23,240	23,240	23,240
502410 Contributions/City Match	500	-	-	-
Total City Grants & Contributions	23,740	23,240	23,240	23,240
Insurance				
502525 Unemployment	160,000	190,000	190,000	190,000
Total Insurance	160,000	190,000	190,000	190,000
Citywide Services Total	6,039,690	4,426,158	4,426,158	4,426,158

Department Requirements

Administrative Services Fund	2018/19 Actual	2019/20 Actual	2020/21 Revised Budget	2021/22 City Manager Proposed	2021/22 Budget Committee Approved	2021/22 City Council Adopted
Community Livability						
Requirements by Division						
Neighborhoods & Comm Engage	347,277	333,177	489,964	522,573	522,573	522,573
Livability & Code Services	721,981	718,717	893,662	892,590	892,590	892,590
Mediation Services	242,740	280,827	372,866	360,297	360,297	360,297
Support Services	53,433	-	-	-	-	-
Community Livability Total	<u>1,365,431</u>	<u>1,332,721</u>	<u>1,756,492</u>	<u>1,775,460</u>	<u>1,775,460</u>	<u>1,775,460</u>
Requirements by Category						
Personnel Services	1,160,393	1,163,618	1,428,132	1,458,600	1,458,600	1,458,600
Materials & Services	205,038	169,103	328,360	316,860	316,860	316,860
Community Livability Total	<u>1,365,431</u>	<u>1,332,721</u>	<u>1,756,492</u>	<u>1,775,460</u>	<u>1,775,460</u>	<u>1,775,460</u>

GENERAL NOTE: The City began using a new Chart of Accounts structure in fiscal year 2019/20. Several funds, departments, and divisions were restructured, and certain revenue and expense items were recategorized. As a result, comparisons with prior years may be difficult. Please refer to the *Budget Message* section of this document for further details regarding account structure changes, and to the *Revenue Information* and *Expenditure Information* sections for additional details regarding year over year budget comparisons.

REQUIREMENTS NOTE: Beginning in fiscal year 2019/20, certain expenses previously included in the Support Division have been moved to other divisions.

Department Requirements by Type

Administrative Services Fund	2018/19 Actual	2019/20 Actual	2020/21 Revised Budget	2021/22 City Manager Proposed	2021/22 Budget Committee Approved	2021/22 City Council Adopted
Community Livability						
Requirements by Type						
Personnel	764,542	750,144	921,520	900,335	900,335	900,335
Benefits	395,851	413,474	506,612	558,265	558,265	558,265
Professional & Technical Services	96,293	101,076	171,100	156,100	156,100	156,100
Property Services	9,125	6,308	13,365	13,365	13,365	13,365
Other Services	50,257	14,433	53,450	53,450	53,450	53,450
Materials	30,290	29,144	47,145	50,645	50,645	50,645
City Grants & Contributions	-	18,142	43,300	43,300	43,300	43,300
Internal Service Charges	19,073	-	-	-	-	-
Community Livability Total	<u>1,365,431</u>	<u>1,332,721</u>	<u>1,756,492</u>	<u>1,775,460</u>	<u>1,775,460</u>	<u>1,775,460</u>

GENERAL NOTE: The City began using a new Chart of Accounts structure in fiscal year 2019/20. Several funds, departments, and divisions were restructured, and certain revenue and expense items were recategorized. As a result, comparisons with prior years may be difficult. Please refer to the Budget Message section of this document for further details regarding account structure changes, and to the Revenue Information and Expenditure Information sections for additional details regarding year over year budget comparisons.

Expenditure Information by Fund & Department

Fund: Administrative Services
Dept: Community Livability

FY 2021/22 BUDGET HIGHLIGHTS

Personnel Services

Wages/Salaries	\$220,675 increase. Reflects the conversion of LTE to FTE status of staff.
Limited Term	(\$232,940) decrease. Reflects the conversion of LTE to FTE status of staff.
Overtime	(\$10,000) decrease. Based on anticipated expenditures and available grant funding.

Materials and Services

Computer/Software/Maintenance	\$3,500 increase. Reflects increased software licensing fees.
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Line Item Detail by Department

Administrative Services Fund	2020/21 Revised Budget	2021/22 City Manager Proposed	2021/22 Budget Committee Approved	2021/22 City Council Adopted
Community Livability				
Requirements by Type				
Personnel				
501001 Wages/Salaries	628,490	849,165	849,165	849,165
501004 Limited Term	251,910	18,970	18,970	18,970
501006 Temporary & Seasonal	14,820	15,599	15,599	15,599
501010 Overtime	23,000	13,000	13,000	13,000
501030 Premium Pay	3,300	3,601	3,601	3,601
Total Personnel	921,520	900,335	900,335	900,335
Benefits				
501101 FICA	70,087	68,793	68,793	68,793
501102 Tri-Met Tax	7,178	7,109	7,109	7,109
501110 PERS - Employer	83,192	132,468	132,468	132,468
501111 PERS - IAP Pickup	54,402	51,951	51,951	51,951
501112 PERS - Bond	33,366	31,866	31,866	31,866
501120 Health Insurance	205,045	213,096	213,096	213,096
501121 Dental Insurance	20,513	20,506	20,506	20,506
501122 Workers' Compensation	14,145	15,752	15,752	15,752
501130 Other Benefits	18,684	16,724	16,724	16,724
Total Benefits	506,612	558,265	558,265	558,265
Professional & Technical Services				
502006 Contracted Services	171,100	156,100	156,100	156,100
Total Professional & Technical Services	171,100	156,100	156,100	156,100
Property Services				
502106 Cell Phone/Wireless Services	8,165	8,165	8,165	8,165
502140 Rent/Lease	5,200	5,200	5,200	5,200
Total Property Services	13,365	13,365	13,365	13,365
Other Services				
502204 Printing	16,300	16,300	16,300	16,300
502208 Promotion	20,000	20,000	20,000	20,000
502212 Dues & Memberships	2,000	2,000	2,000	2,000
502214 Training & Education	7,700	7,700	7,700	7,700
502215 Travel Expenses	2,550	2,550	2,550	2,550
502216 Meals	4,900	4,900	4,900	4,900
Total Other Services	53,450	53,450	53,450	53,450
Materials				
502301 Office Supplies	3,000	3,000	3,000	3,000
502314 Minor Equipment & Tools	8,300	8,300	8,300	8,300
502316 Equip Supplies, Parts, Maint	600	600	600	600
502326 PPE & Uniforms	1,000	1,000	1,000	1,000
502360 Books & Publications	475	475	475	475
502361 Postage & Delivery	28,350	28,350	28,350	28,350
502363 Computer/Software/Maintenance	5,420	8,920	8,920	8,920
Total Materials	47,145	50,645	50,645	50,645

Line Item Detail by Department

Administrative Services Fund	2020/21 Revised Budget	2021/22 City Manager Proposed	2021/22 Budget Committee Approved	2021/22 City Council Adopted
Community Livability				
City Grants & Contributions				
502408 Incentive Programs	10,000	10,000	10,000	10,000
502410 Contributions/City Match	33,300	33,300	33,300	33,300
Total City Grants & Contributions	43,300	43,300	43,300	43,300
Community Livability Total	1,756,492	1,775,460	1,775,460	1,775,460

Resources and Requirements by Fund

Equipment Replacement Fund	2018/19 Actual	2019/20 Actual	2020/21 Revised Budget	2021/22 City Manager Proposed	2021/22 Budget Committee Approved	2021/22 City Council Adopted
Resources						
Miscellaneous Income	325,965	355,117	138,909	176,759	176,759	176,759
Interfund Transfers	140,545	61,488	73,132	1,256,021	1,256,021	1,256,021
Internal Service Charges	3,537,074	2,845,483	3,434,502	4,103,305	4,103,305	4,103,305
Beginning Balance	16,276,603	14,548,851	15,307,172	17,895,383	17,895,383	17,895,383
Total Resources	<u>20,280,187</u>	<u>17,810,939</u>	<u>18,953,715</u>	<u>23,431,468</u>	<u>23,431,468</u>	<u>23,431,468</u>
Requirements						
Budget & Finance *	3,360,336	-	-	-	-	-
Citywide Services	-	<u>1,521,878</u>	<u>7,015,893</u>	<u>9,241,106</u>	<u>9,241,106</u>	<u>9,241,106</u>
<i>Operating Total</i>	<u>3,360,336</u>	<u>1,521,878</u>	<u>7,015,893</u>	<u>9,241,106</u>	<u>9,241,106</u>	<u>9,241,106</u>
Interfund Transfers	2,371,000	930,000	-	-	-	-
Unappropriated	<u>14,548,851</u>	<u>15,359,061</u>	<u>11,937,822</u>	<u>14,190,362</u>	<u>14,190,362</u>	<u>14,190,362</u>
<i>Non-Operating Total</i>	<u>16,919,851</u>	<u>16,289,061</u>	<u>11,937,822</u>	<u>14,190,362</u>	<u>14,190,362</u>	<u>14,190,362</u>
Total Requirements	<u>20,280,187</u>	<u>17,810,939</u>	<u>18,953,715</u>	<u>23,431,468</u>	<u>23,431,468</u>	<u>23,431,468</u>

* Previously Finance & Management Services

GENERAL NOTE: The City began using a new Chart of Accounts structure in fiscal year 2019/20. Several funds, departments, and divisions were restructured, and certain revenue and expense items were recategorized. As a result, comparisons with prior years may be difficult. Please refer to the *Budget Message* section of this document for further details regarding account structure changes, and to the *Revenue Information* and *Expenditure Information* sections for additional details regarding year over year budget comparisons.

RESOURCES NOTE: Beginning in fiscal year 2019/20, Interest Income is included within Miscellaneous Income.

REQUIREMENTS NOTE: Beginning in fiscal year 2019/20, this function has been moved from Budget & Finance (previously Finance and Management Services) to Citywide Services.

Department Requirements

Equipment Replacement Fund	2018/19 Actual	2019/20 Actual	2020/21 Revised Budget	2021/22 City Manager Proposed	2021/22 Budget Committee Approved	2021/22 City Council Adopted
Citywide Services						
<u>Requirements by Division</u>						
Equipment Replacement	-	1,521,878	7,015,893	9,241,106	9,241,106	9,241,106
Citywide Services Total	-	1,521,878	7,015,893	9,241,106	9,241,106	9,241,106
<u>Requirements by Category</u>						
Materials & Services	-	321,763	750,000	750,000	750,000	750,000
Capital Outlay	-	1,200,115	6,265,893	8,491,106	8,491,106	8,491,106
Citywide Services Total	-	1,521,878	7,015,893	9,241,106	9,241,106	9,241,106

GENERAL NOTE: The City began using a new Chart of Accounts structure in fiscal year 2019/20. Several funds, departments, and divisions were restructured, and certain revenue and expense items were recategorized. As a result, comparisons with prior years may be difficult. Please refer to the *Budget Message* section of this document for further details regarding account structure changes, and to the *Revenue Information* and *Expenditure Information* sections for additional details regarding year over year budget comparisons.

REQUIREMENTS NOTE: Beginning in fiscal year 2019/20, information includes activity previously shown in Budget & Finance (previously Finance and Management Services).

Department Requirements by Type

Equipment Replacement Fund	2018/19 Actual	2019/20 Actual	2020/21 Revised Budget	2021/22 City Manager Proposed	2021/22 Budget Committee Approved	2021/22 City Council Adopted
Citywide Services						
Requirements by Type						
Materials	-	321,763	750,000	750,000	750,000	750,000
Capital Outlay	-	1,200,115	6,265,893	8,491,106	8,491,106	8,491,106
Citywide Services Total	-	1,521,878	7,015,893	9,241,106	9,241,106	9,241,106

GENERAL NOTE: The City began using a new Chart of Accounts structure in fiscal year 2019/20. Several funds, departments, and divisions were restructured, and certain revenue and expense items were recategorized. As a result, comparisons with prior years may be difficult. Please refer to the Budget Message section of this document for further details regarding account structure changes, and to the Revenue Information and Expenditure Information sections for additional details regarding year over year budget comparisons.

Expenditure Information by Fund & Department

Fund: Equipment Replacement
Dept: Citywide Services

FY 2021/22 BUDGET HIGHLIGHTS

Capital Outlay

Equipment	(\$568,801) decrease. Reflects anticipated expenditures for the fiscal year.
Motor Vehicles	\$2,794,014 increase. Reflects anticipated expenditures for the year. Increases primarily driven by the inclusion of a fire truck and a significant carryover to account for delays in manufacturing and delivery of vehicles related to COVID-19.

NOTE: Commentary on line items of variances of +/- 10% from fiscal year 2020/21 revised to fiscal year 2021/22 adopted. This does not include the 2900 series of material and services. These line items are internal service charges allocated to each fund/division from the City's internal service providers. For a complete explanation, see the Internal Service Charge Manual.

Line Item Detail by Department

Equipment Replacement Fund	2020/21 Revised Budget	2021/22 City Manager Proposed	2021/22 Budget Committee Approved	2021/22 City Council Adopted
Citywide Services				
 Requirements by Type				
Materials				
502363 Computer/Software/Maintenance	750,000	750,000	750,000	750,000
Total Materials	750,000	750,000	750,000	750,000
 Capital Outlay				
503008 Equipment	2,752,542	2,183,741	2,183,741	2,183,741
503010 Motor Vehicles	3,513,351	6,307,365	6,307,365	6,307,365
Total Capital Outlay	6,265,893	8,491,106	8,491,106	8,491,106
 Citywide Services Total	7,015,893	9,241,106	9,241,106	9,241,106

Equipment Replacement

EQUIPMENT REPLACEMENT SCHEDULE FOR FY 2021/22

			Vehicles	Other Equipment	Computer Equipment	Total
Police	10	Patrol SUVs	508,502			
	2	SUVs	102,020			
	1	Sedans	35,150			
		Police Equipment (various)		199,741		
					845,413	
Fire & Emergency Services	1	Fire Truck	1,450,000			
		Radios		450,676		
					1,900,676	
Community Development	1	SUVs	26,975			
	1	Plotter		6,691		
					33,666	
Environmental Services	7	Pickup Trucks	393,681			
	1	Cab & Chassis	165,191			
	2	Vaccans	829,436			
	1	TV Van	319,985			
	1	SUV	26,975			
	1	Backhoe		123,996		
	1	Aerator		5,044		
	1	Chipper		36,800		
	1	Excavator		141,059		
	2	Mowers		82,439		
	1	Paver		19,826		
	1	Trailer		64,352		
	2	Trash Compactors		75,567		
	1	Utility Vehicle		19,588		
		Environmental Services Equipment (various)		123,872		
					2,427,811	
Citywide Services		Radio		6,157		
					6,157	
				FY 2021/22 Subtotal	5,213,723	

Equipment Replacement

EQUIPMENT REPLACEMENT SCHEDULE FOR FY 2021/22

		Vehicles	Other Equipment	Computer Equipment	Total
Equipment Replacement Carryover from FY 2020/21					
Police	4	Patrol SUVs	212,908		
	3	SUVs	148,381		
	4	Sedans	145,102		
		Police Equipment (various)		25,334	
					531,725
Fire & Emergency Services	1	Van	31,486		
	1	Pickup Truck	36,691		
	8	Chest Compression Systems		134,934	
	10	Defibrillators		263,958	
	1	Hydraulic Rescue Tool		74,074	
	1	Air Storage System		34,462	
		Mobile Data Computers		170,245	
		Fire Equipment (various)		112,236	
					858,086
Community Development	1	SUV	26,975		
					26,975
Environmental Services	1	Bucket Truck	109,765		
	2	Cab & Chassis	316,603		
	3	Dump Trucks	430,643		
	12	Pickup Trucks	493,762		
	2	Sedans	57,055		
	2	SUVs	64,462		
	5	Vans	257,089		
		Environmental Services Equipment (Various)		12,690	
					1,742,069
Citywide Services	1	Pickup Truck	60,000		
					60,000
Community Livability	1	Van	30,000		
					30,000
Pool	1	Sedan	28,528		
					28,528
Information Technology		Servers		150,000	
					150,000
All Departments		Computer Replacement		600,000	
					600,000
				Carryover Subtotal	4,027,383
Grand Total for FY 2021/22		\$ 6,307,365	\$ 2,183,741	\$ 750,000	\$ 9,241,106

Department Requirements

Equipment Replacement Fund	2018/19 Actual	2019/20 Actual	2020/21 Revised Budget	2021/22 City Manager Proposed	2021/22 Budget Committee Approved	2021/22 City Council Adopted
Budget & Finance						
(Previously Finance & Management Svc)						
<u>Requirements by Division</u>						
Equipment Replacement	2,914,706	-	-	-	-	-
Technology Replacement	207,775	-	-	-	-	-
Other Equipment	237,855	-	-	-	-	-
Budget & Finance Total	<u>3,360,336</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>Requirements by Category</u>						
Materials & Services	185,945	-	-	-	-	-
Capital Outlay	3,174,391	-	-	-	-	-
Budget & Finance Total	<u>3,360,336</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

GENERAL NOTE: The City began using a new Chart of Accounts structure in fiscal year 2019/20. Several funds, departments, and divisions were restructured, and certain revenue and expense items were recategorized. As a result, comparisons with prior years may be difficult. Please refer to the *Budget Message* section of this document for further details regarding account structure changes, and to the *Revenue Information and Expenditure Information* sections for additional details regarding year over year budget comparisons.

REQUIREMENTS NOTE: Beginning in fiscal year 2019/20, this function has been moved to the Citywide Services Department.

Department Requirements by Type

Equipment Replacement Fund	2018/19 Actual	2019/20 Actual	2020/21 Revised Budget	2021/22 City Manager Proposed	2021/22 Budget Committee Approved	2021/22 City Council Adopted
Budget & Finance						
(Previously Finance & Management Svc)						
<u>Requirements by Type</u>						
Materials	185,945	-	-	-	-	-
Capital Outlay	3,174,391	-	-	-	-	-
Budget & Finance Total	<u>3,360,336</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

GENERAL NOTE: The City began using a new Chart of Accounts structure in fiscal year 2019/20. Several funds, departments, and divisions were restructured, and certain revenue and expense items were recategorized. As a result, comparisons with prior years may be difficult. Please refer to the Budget Message section of this document for further details regarding account structure changes, and to the Revenue Information and Expenditure Information sections for additional details regarding year over year budget comparisons.

Resources and Requirements by Fund

Workers' Comp & Liability Mgmt Fund	2018/19 Actual	2019/20 Actual	2020/21 Revised Budget	2021/22 City Manager Proposed	2021/22 Budget Committee Approved	2021/22 City Council Adopted
Resources						
Miscellaneous Income	48,124	253,205	161,000	177,500	177,500	177,500
Internal Payments	-	1,479,286	1,610,000	1,690,000	1,690,000	1,690,000
Interfund Transfers	-	1,966,502	-	-	-	-
Internal Service Charges	1,480,000	1,540,000	1,635,635	1,936,524	1,936,524	1,936,524
Beginning Balance	1,474,479	1,626,624	3,032,000	3,465,000	3,465,000	3,465,000
Total Resources	3,002,603	6,865,617	6,438,635	7,269,024	7,269,024	7,269,024
Requirements						
City Attorney's Office	1,375,979	2,740,077	4,554,670	4,978,459	4,978,459	4,978,459
<i>Operating Total</i>	<i>1,375,979</i>	<i>2,740,077</i>	<i>4,554,670</i>	<i>4,978,459</i>	<i>4,978,459</i>	<i>4,978,459</i>
Contingency	-	-	600,000	579,700	579,700	579,700
Unappropriated	1,626,624	4,125,540	1,283,965	1,710,865	1,710,865	1,710,865
<i>Non-Operating Total</i>	<i>1,626,624</i>	<i>4,125,540</i>	<i>1,883,965</i>	<i>2,290,565</i>	<i>2,290,565</i>	<i>2,290,565</i>
Total Requirements	3,002,603	6,865,617	6,438,635	7,269,024	7,269,024	7,269,024

GENERAL NOTE: The City began using a new Chart of Accounts structure in fiscal year 2019/20. Several funds, departments, and divisions were restructured, and certain revenue and expense items were recategorized. As a result, comparisons with prior years may be difficult. Please refer to the *Budget Message* section of this document for further details regarding account structure changes, and to the *Revenue Information* and *Expenditure Information* sections for additional details regarding year over year budget comparisons.

RESOURCES NOTE: Beginning in fiscal year 2019/20, some revenue is included in Internal Payments rather than Internal Service Charges, and Interest Income is included within Miscellaneous Income.

REQUIREMENTS NOTE: Beginning in fiscal year 2019/20, activity previously shown in the Liability Management Fund is included.

Department Requirements

Workers' Comp & Liability Mgmt Fund	2018/19 Actual	2019/20 Actual	2020/21 Revised Budget	2021/22 City Manager Proposed	2021/22 Budget Committee Approved	2021/22 City Council Adopted
City Attorney's Office						
Requirements by Division						
Workers' Compensation	-	1,146,412	2,548,735	2,599,135	2,599,135	2,599,135
Liability Management	1,375,979	1,593,665	2,005,935	2,379,324	2,379,324	2,379,324
City Attorney's Office Total	<u>1,375,979</u>	<u>2,740,077</u>	<u>4,554,670</u>	<u>4,978,459</u>	<u>4,978,459</u>	<u>4,978,459</u>
Requirements by Category						
Personnel Services	144,770	481,494	748,645	806,272	806,272	806,272
Materials & Services	1,231,209	2,258,583	3,806,025	4,172,187	4,172,187	4,172,187
City Attorney's Office Total	<u>1,375,979</u>	<u>2,740,077</u>	<u>4,554,670</u>	<u>4,978,459</u>	<u>4,978,459</u>	<u>4,978,459</u>

GENERAL NOTE: The City began using a new Chart of Accounts structure in fiscal year 2019/20. Several funds, departments, and divisions were restructured, and certain revenue and expense items were recategorized. As a result, comparisons with prior years may be difficult. Please refer to the Budget Message section of this document for further details regarding account structure changes, and to the Revenue Information and Expenditure Information sections for additional details regarding year over year budget comparisons.

REQUIREMENTS NOTE: Beginning in fiscal year 2019/20, information includes activity that was previously shown separately in the Liability Management Fund.

Department Requirements by Type

Workers' Comp & Liability Mgmt Fund	2018/19 Actual	2019/20 Actual	2020/21 Revised Budget	2021/22 City Manager Proposed	2021/22 Budget Committee Approved	2021/22 City Council Adopted
City Attorney's Office						
Requirements by Type						
Personnel	101,815	312,568	559,378	560,750	560,750	560,750
Benefits	42,955	168,926	189,267	245,522	245,522	245,522
Professional & Technical Services	6,725	91,619	153,200	153,200	153,200	153,200
Other Services	905,124	996	13,575	13,575	13,575	13,575
Materials	-	718	5,000	5,000	5,000	5,000
City Grants & Contributions	-	-	750	750	750	750
Insurance	-	2,165,250	3,633,500	3,999,662	3,999,662	3,999,662
Other Operating	319,360	-	-	-	-	-
City Attorney's Office Total	1,375,979	2,740,077	4,554,670	4,978,459	4,978,459	4,978,459

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Expenditure Information by Fund & Department

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

FY 2021/22 BUDGET HIGHLIGHTS

Materials and Services

Claims Paid	\$496,000 increase. Reflects actuarial claims costs estimates.
Claims Outstanding	(\$368,000) decrease. Reflects actuarial claims costs estimates.
Fees & Premiums	\$238,162 increase. Based on anticipated expenditures related to Liability Insurance premiums.

NOTE: Commentary on line items of variances of +/- 10% from fiscal year 2020/21 revised to fiscal year 2021/22 adopted. This does not include the 2900 series of material and services. These line items are internal service charges allocated to each fund/division from the City's internal service providers. For a complete explanation, see the Internal Service Charge Manual.

Line Item Detail by Department

Workers' Comp & Liability Mgmt Fund	2020/21 Revised Budget	2021/22 City Manager Proposed	2021/22 Budget Committee Approved	2021/22 City Council Adopted
City Attorney's Office				
Requirements by Type				
Personnel				
501001 Wages/Salaries	208,378	210,500	210,500	210,500
501030 Premium Pay	750	-	-	-
501066 Other Leave	350,250	350,250	350,250	350,250
Total Personnel	559,378	560,750	560,750	560,750
Benefits				
501101 FICA	42,828	42,901	42,901	42,901
501102 Tri-Met Tax	4,357	4,425	4,425	4,425
501110 PERS - Employer	57,016	93,914	93,914	93,914
501111 PERS - IAP Pickup	33,563	33,648	33,648	33,648
501112 PERS - Bond	7,696	20,639	20,639	20,639
501120 Health Insurance	33,828	35,639	35,639	35,639
501121 Dental Insurance	3,045	3,047	3,047	3,047
501122 Workers' Compensation	3,012	7,411	7,411	7,411
501130 Other Benefits	3,922	3,898	3,898	3,898
Total Benefits	189,267	245,522	245,522	245,522
Professional & Technical Services				
502006 Contracted Services	103,200	103,200	103,200	103,200
502008 Med & Psych	50,000	50,000	50,000	50,000
Total Professional & Technical Services	153,200	153,200	153,200	153,200
Other Services				
502212 Dues & Memberships	725	725	725	725
502214 Training & Education	11,250	11,250	11,250	11,250
502215 Travel Expenses	1,600	1,600	1,600	1,600
Total Other Services	13,575	13,575	13,575	13,575
Materials				
502324 First Aid & Safety	1,500	1,500	1,500	1,500
502326 PPE & Uniforms	2,000	2,000	2,000	2,000
502363 Computer/Software/Maintenance	1,500	1,500	1,500	1,500
Total Materials	5,000	5,000	5,000	5,000
City Grants & Contributions				
502408 Incentive Programs	750	750	750	750
Total City Grants & Contributions	750	750	750	750
Insurance				
502510 Claims Paid	1,666,000	2,162,000	2,162,000	2,162,000
502515 Claims Outstanding	526,000	158,000	158,000	158,000
502520 Fees & Premiums	1,441,500	1,679,662	1,679,662	1,679,662
Total Insurance	3,633,500	3,999,662	3,999,662	3,999,662
City Attorney's Office Total	4,554,670	4,978,459	4,978,459	4,978,459

Resources and Requirements by Fund

COG Health & Dental Plans Fund	2018/19 Actual	2019/20 Actual	2020/21 Revised Budget	2021/22 City Manager Proposed	2021/22 Budget Committee Approved	2021/22 City Council Adopted
Resources						
Miscellaneous Income	1,627,659	2,875,501	3,287,800	1,848,000	1,848,000	1,848,000
Internal Payments	-	7,853,696	10,784,000	9,134,000	9,134,000	9,134,000
Interfund Transfers	-	766,384	-	-	-	-
Internal Service Charges	7,298,168	-	-	-	-	-
Beginning Balance	3,558,647	3,904,151	5,470,000	7,230,000	7,230,000	7,230,000
Total Resources	<u>12,484,474</u>	<u>15,399,732</u>	<u>19,541,800</u>	<u>18,212,000</u>	<u>18,212,000</u>	<u>18,212,000</u>
Requirements						
Citywide Services	<u>8,467,723</u>	<u>9,791,681</u>	<u>14,749,000</u>	<u>13,566,500</u>	<u>13,566,500</u>	<u>13,566,500</u>
<i>Operating Total</i>	<u>8,467,723</u>	<u>9,791,681</u>	<u>14,749,000</u>	<u>13,566,500</u>	<u>13,566,500</u>	<u>13,566,500</u>
Interfund Transfers	112,600	139,200	146,800	160,000	160,000	160,000
Contingency	-	-	2,235,000	2,059,000	2,059,000	2,059,000
Unappropriated	<u>3,904,151</u>	<u>5,468,851</u>	<u>2,411,000</u>	<u>2,426,500</u>	<u>2,426,500</u>	<u>2,426,500</u>
<i>Non-Operating Total</i>	<u>4,016,751</u>	<u>5,608,051</u>	<u>4,792,800</u>	<u>4,645,500</u>	<u>4,645,500</u>	<u>4,645,500</u>
Total Requirements	<u>12,484,474</u>	<u>15,399,732</u>	<u>19,541,800</u>	<u>18,212,000</u>	<u>18,212,000</u>	<u>18,212,000</u>

GENERAL NOTE: The City began using a new Chart of Accounts structure in fiscal year 2019/20. Several funds, departments, and divisions were restructured, and certain revenue and expense items were recategorized. As a result, comparisons with prior years may be difficult. Please refer to the *Budget Message* section of this document for further details regarding account structure changes, and to the *Revenue Information* and *Expenditure Information* sections for additional details regarding year over year budget comparisons.

RESOURCES NOTE: Beginning in fiscal year 2019/20, some revenue is shown as Internal Payments rather than Internal Service Charges, and Interest Income is included within Miscellaneous Income.

REQUIREMENTS NOTE: Prior to fiscal year 2019/20, some activity was included separately in the COG Dental Plan Fund.

Department Requirements

COG Health & Dental Plans Fund	2018/19 Actual	2019/20 Actual	2020/21 Revised Budget	2021/22 City Manager Proposed	2021/22 Budget Committee Approved	2021/22 City Council Adopted
Citywide Services						
<u>Requirements by Division</u>						
COG Health Plans	8,467,723	9,227,818	13,713,000	12,591,500	12,591,500	12,591,500
COG Dental Plan	-	563,863	1,036,000	975,000	975,000	975,000
Citywide Services Total	<u>8,467,723</u>	<u>9,791,681</u>	<u>14,749,000</u>	<u>13,566,500</u>	<u>13,566,500</u>	<u>13,566,500</u>
 <u>Requirements by Category</u>						
Materials & Services	8,467,723	9,791,681	14,749,000	13,566,500	13,566,500	13,566,500
Citywide Services Total	<u>8,467,723</u>	<u>9,791,681</u>	<u>14,749,000</u>	<u>13,566,500</u>	<u>13,566,500</u>	<u>13,566,500</u>

GENERAL NOTE: The City began using a new Chart of Accounts structure in fiscal year 2019/20. Several funds, departments, and divisions were restructured, and certain revenue and expense items were recategorized. As a result, comparisons with prior years may be difficult. Please refer to the *Budget Message* section of this document for further details regarding account structure changes, and to the *Revenue Information* and *Expenditure Information* sections for additional details regarding year over year budget comparisons.

REQUIREMENTS NOTE: Beginning in fiscal year 2019/20, information includes activity that was previously shown separately in the COG Dental Plan Fund.

Department Requirements by Type

COG Health & Dental Plans Fund	2018/19 Actual	2019/20 Actual	2020/21 Revised Budget	2021/22 City Manager Proposed	2021/22 Budget Committee Approved	2021/22 City Council Adopted
Citywide Services						
Requirements by Type						
Professional & Technical Services	225,598	264,007	431,000	433,500	433,500	433,500
Other Services	462,941	1,300	-	-	-	-
Insurance	-	9,526,374	14,318,000	13,133,000	13,133,000	13,133,000
Other Operating	7,779,184	-	-	-	-	-
Citywide Services Total	<u>8,467,723</u>	<u>9,791,681</u>	<u>14,749,000</u>	<u>13,566,500</u>	<u>13,566,500</u>	<u>13,566,500</u>

GENERAL NOTE: The City began using a new Chart of Accounts structure in fiscal year 2019/20. Several funds, departments, and divisions were restructured, and certain revenue and expense items were recategorized. As a result, comparisons with prior years may be difficult. Please refer to the Budget Message section of this document for further details regarding account structure changes, and to the Revenue Information and Expenditure Information sections for additional details regarding year over year budget comparisons.

Expenditure Information by Fund & Department

Fund: COG Health and Dental Plans

Dept: Citywide Services

FY 2021/22 BUDGET HIGHLIGHTS

Materials and Services

Fees & Premiums

(\$234,000) decrease. Fiscal year 2020/21 included a significant increase for stop loss insurance coverage that were not fully realized due to restructuring of insurance coverage. This decrease is offset by anticipated increases for fiscal year 2021/22 premiums.

NOTE: Commentary on line items of variances of +/- 10% from fiscal year 2020/21 revised to fiscal year 2021/22 adopted. This does not include the 2900 series of material and services. These line items are internal service charges allocated to each fund/division from the City's internal service providers. For a complete explanation, see the Internal Service Charge Manual.

Line Item Detail by Department

	2020/21 Revised Budget	2021/22 City Manager Proposed	2021/22 Budget Committee Approved	2021/22 City Council Adopted
COG Health & Dental Plans Fund				
Citywide Services				
Requirements by Type				
Professional & Technical Services				
502006 Contracted Services	431,000	433,500	433,500	433,500
Total Professional & Technical Services	431,000	433,500	433,500	433,500
Insurance				
502510 Claims Paid	13,289,000	12,338,000	12,338,000	12,338,000
502520 Fees & Premiums	1,029,000	795,000	795,000	795,000
Total Insurance	14,318,000	13,133,000	13,133,000	13,133,000
 Citywide Services Total	 14,749,000	 13,566,500	 13,566,500	 13,566,500

Resources and Requirements by Fund

Workers' Compensation Fund	2018/19 Actual	2019/20 Actual	2020/21 Revised Budget	2021/22 City Manager Proposed	2021/22 Budget Committee Approved	2021/22 City Council Adopted
Resources						
Miscellaneous Income	192,298	-	-	-	-	-
Internal Service Charges	1,410,000	-	-	-	-	-
Beginning Balance	2,263,011	1,966,502	-	-	-	-
Total Resources	3,865,309	1,966,502	-	-	-	-
Requirements						
City Attorney's Office	1,898,807	-	-	-	-	-
<i>Operating Total</i>	<i>1,898,807</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>
Interfund Transfers	-	1,966,502	-	-	-	-
Unappropriated	1,966,502	-	-	-	-	-
<i>Non-Operating Total</i>	<i>1,966,502</i>	<i>1,966,502</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>
Total Requirements	3,865,309	1,966,502	-	-	-	-

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FUND NOTE: Beginning in fiscal year 2019/20, this function has been moved to the Workers' Comp and Liability Management Fund.

Department Requirements

Workers' Compensation Fund	2018/19 Actual	2019/20 Actual	2020/21 Revised Budget	2021/22 City Manager Proposed	2021/22 Budget Committee Approved	2021/22 City Council Adopted
City Attorney's Office						
<u>Requirements by Division</u>						
Workers' Comp Management	1,898,807	-	-	-	-	-
City Attorney's Office Total	<u>1,898,807</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>Requirements by Category</u>						
Personnel Services	509,787	-	-	-	-	-
Materials & Services	1,389,020	-	-	-	-	-
City Attorney's Office Total	<u>1,898,807</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

GENERAL NOTE: The City began using a new Chart of Accounts structure in fiscal year 2019/20. Several funds, departments, and divisions were restructured, and certain revenue and expense items were recategorized. As a result, comparisons with prior years may be difficult. Please refer to the *Budget Message* section of this document for further details regarding account structure changes, and to the *Revenue Information and Expenditure Information* sections for additional details regarding year over year budget comparisons.

REQUIREMENTS NOTE: Beginning in fiscal year 2019/20, this function has been moved to the Workers' Comp and Liability Management Fund.

Department Requirements by Type

Workers' Compensation Fund	2018/19 Actual	2019/20 Actual	2020/21 Revised Budget	2021/22 City Manager Proposed	2021/22 Budget Committee Approved	2021/22 City Council Adopted
City Attorney's Office						
Requirements by Type						
Personnel	348,022	-	-	-	-	-
Benefits	161,765	-	-	-	-	-
Professional & Technical Services	83,885	-	-	-	-	-
Other Services	167,853	-	-	-	-	-
Materials	5,505	-	-	-	-	-
Other Operating	1,131,777	-	-	-	-	-
City Attorney's Office Total	1,898,807	-	-	-	-	-

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Resources and Requirements by Fund

Information & Technology Fund	2018/19 Actual	2019/20 Actual	2020/21 Revised Budget	2021/22 City Manager Proposed	2021/22 Budget Committee Approved	2021/22 City Council Adopted
Resources						
Intergovernmental	2,078	-	-	-	-	-
Charges for Services	22,141	-	-	-	-	-
Miscellaneous Income	33,341	-	-	-	-	-
Internal Service Charges	4,905,538	-	-	-	-	-
Beginning Balance	1,634,609	1,250,647	-	-	-	-
Total Resources	6,597,707	1,250,647	-	-	-	-
Requirements						
Information Technology	4,946,060	-	-	-	-	-
<i>Operating Total</i>	<i>4,946,060</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>
Interfund Transfers	401,000	1,250,647	-	-	-	-
Unappropriated	1,250,647	-	-	-	-	-
<i>Non-Operating Total</i>	<i>1,651,647</i>	<i>1,250,647</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>
Total Requirements	6,597,707	1,250,647	-	-	-	-

GENERAL NOTE: The City began using a new Chart of Accounts structure in fiscal year 2019/20. Several funds, departments, and divisions were restructured, and certain revenue and expense items were recategorized. As a result, comparisons with prior years may be difficult. Please refer to the *Budget Message* section of this document for further details regarding account structure changes, and to the *Revenue Information* and *Expenditure Information* sections for additional details regarding year over year budget comparisons.

FUND NOTE: Beginning in fiscal year 2019/20, this function has been moved to the Administrative Services Fund.

Department Requirements

Information & Technology Fund	2018/19 Actual	2019/20 Actual	2020/21 Revised Budget	2021/22 City Manager Proposed	2021/22 Budget Committee Approved	2021/22 City Council Adopted
Information Technology						
Requirements by Division						
Information Tech Services	3,493,919	-	-	-	-	-
Mapping & GIS Services	761,143	-	-	-	-	-
Information & Innovation	560,416	-	-	-	-	-
Information Tech Support Services	130,582	-	-	-	-	-
Information Technology Total	<u>4,946,060</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Requirements by Category						
Personnel Services	3,168,197	-	-	-	-	-
Materials & Services	1,777,863	-	-	-	-	-
Information Technology Total	<u>4,946,060</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

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REQUIREMENTS NOTE: Beginning in fiscal year 2019/20, this function has been moved to the Administrative Services Fund.

Department Requirements by Type

Information & Technology Fund	2018/19 Actual	2019/20 Actual	2020/21 Revised Budget	2021/22 City Manager Proposed	2021/22 Budget Committee Approved	2021/22 City Council Adopted
Information Technology						
Requirements by Type						
Personnel	2,117,137	-	-	-	-	-
Benefits	1,051,060	-	-	-	-	-
Professional & Technical Services	353,897	-	-	-	-	-
Property Services	188,081	-	-	-	-	-
Other Services	74,859	-	-	-	-	-
Materials	1,129,298	-	-	-	-	-
Internal Service Charges	31,728	-	-	-	-	-
Information Technology Total	4,946,060	-	-	-	-	-

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Resources and Requirements by Fund

Dental Insurance Benefits Fund	2018/19 Actual	2019/20 Actual	2020/21 Revised Budget	2021/22 City Manager Proposed	2021/22 Budget Committee Approved	2021/22 City Council Adopted
Resources						
Miscellaneous Income	67,936	-	-	-	-	-
Internal Service Charges	713,873	-	-	-	-	-
Beginning Balance	575,096	766,384	-	-	-	-
Total Resources	1,356,905	766,384	-	-	-	-
Requirements						
Citywide Services	578,021	-	-	-	-	-
<i>Operating Total</i>	<i>578,021</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>
Interfund Transfers	12,500	766,384	-	-	-	-
Unappropriated	766,384	-	-	-	-	-
<i>Non-Operating Total</i>	<i>778,884</i>	<i>766,384</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>
Total Requirements	1,356,905	766,384	-	-	-	-

GENERAL NOTE: The City began using a new Chart of Accounts structure in fiscal year 2019/20. Several funds, departments, and divisions were restructured, and certain revenue and expense items were recategorized. As a result, comparisons with prior years may be difficult. Please refer to the *Budget Message* section of this document for further details regarding account structure changes, and to the *Revenue Information* and *Expenditure Information* sections for additional details regarding year over year budget comparisons.

FUND NOTE: Beginning in fiscal year 2019/20, this function has been moved to the COG Health and Dental Plans Fund.

Department Requirements

Dental Insurance Benefits Fund	2018/19 Actual	2019/20 Actual	2020/21 Revised Budget	2021/22 City Manager Proposed	2021/22 Budget Committee Approved	2021/22 City Council Adopted
Citywide Services						
<u>Requirements by Division</u>						
COG Dental Plan	578,021	-	-	-	-	-
Citywide Services Total	<u>578,021</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>Requirements by Category</u>						
Materials & Services	578,021	-	-	-	-	-
Citywide Services Total	<u>578,021</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

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REQUIREMENTS NOTE: Beginning in fiscal year 2019/20, this function has been moved to the COG Health and Dental Plans Fund.

Department Requirements by Type

Dental Insurance Benefits Fund	2018/19 Actual	2019/20 Actual	2020/21 Revised Budget	2021/22 City Manager Proposed	2021/22 Budget Committee Approved	2021/22 City Council Adopted
Citywide Services						
Requirements by Type						
Professional & Technical Services	36,356	-	-	-	-	-
Other Operating	541,665	-	-	-	-	-
Citywide Services Total	578,021	-	-	-	-	-

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Resources and Requirements by Fund

Utility Financial Services Fund	2018/19 Actual	2019/20 Actual	2020/21 Revised Budget	2021/22 City Manager Proposed	2021/22 Budget Committee Approved	2021/22 City Council Adopted
Resources						
Charges for Services	126,589	-	-	-	-	-
Miscellaneous Income	282,159	-	-	-	-	-
Internal Service Charges	1,900,769	-	-	-	-	-
Beginning Balance	303,014	-	-	-	-	-
Total Resources	2,612,531	-	-	-	-	-
Requirements						
Budget & Finance	2,612,531	-	-	-	-	-
<i>Operating Total</i>	2,612,531	-	-	-	-	-
Total Requirements	2,612,531	-	-	-	-	-

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REQUIREMENTS NOTE: Beginning in fiscal year 2019/20, this function has been moved to the Administrative Services Fund.

Department Requirements

Utility Financial Services Fund	2018/19 Actual	2019/20 Actual	2020/21 Revised Budget	2021/22 City Manager Proposed	2021/22 Budget Committee Approved	2021/22 City Council Adopted
Budget & Finance						
Requirements by Division						
City Recvbls-Billing Sys	1,417,665	-	-	-	-	-
Titles, Liens and Collect	169,422	-	-	-	-	-
Utility Accounting	439,688	-	-	-	-	-
Support Services	585,756	-	-	-	-	-
Budget & Finance Total	2,612,531	-	-	-	-	-
Requirements by Category						
Personnel Services	1,640,916	-	-	-	-	-
Materials & Services	971,615	-	-	-	-	-
Budget & Finance Total	2,612,531	-	-	-	-	-

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REQUIREMENTS NOTE: Beginning in fiscal year 2019/20, this function has been moved to the the Administrative Services Fund.

Department Requirements by Type

Utility Financial Services Fund	2018/19 Actual	2019/20 Actual	2020/21 Revised Budget	2021/22 City Manager Proposed	2021/22 Budget Committee Approved	2021/22 City Council Adopted
Budget & Finance						
Requirements by Type						
Personnel	1,040,030	-	-	-	-	-
Benefits	600,886	-	-	-	-	-
Professional & Technical Services	218,676	-	-	-	-	-
Property Services	12,064	-	-	-	-	-
Other Services	70,009	-	-	-	-	-
Materials	140,555	-	-	-	-	-
Internal Service Charges	530,311	-	-	-	-	-
Budget & Finance Total	<u>2,612,531</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

GENERAL NOTE: The City began using a new Chart of Accounts structure in fiscal year 2019/20. Several funds, departments, and divisions were restructured, and certain revenue and expense items were recategorized. As a result, comparisons with prior years may be difficult. Please refer to the Budget Message section of this document for further details regarding account structure changes, and to the Revenue Information and Expenditure Information sections for additional details regarding year over year budget comparisons.

Special Revenue & Non-Operating Funds Overview

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

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

Special Revenue Funds

- *Solid Waste & Sustainability Fund* – Beginning in fiscal year 2019/20, the Solid Waste/Sustainability Program is being tracked in a separate fund. This program is funded by dedicated revenue including charges for services, transfers and intergovernmental revenue.
- *Designated Purpose Fund* – Accounts for monies donated to the City to support specific activities. Some grant funded expenditures are budgeted in this fund. Resources include intergovernmental revenue, and donations from businesses and individuals. ARPA funds anticipated being received in fiscal years 2020/21 and 2021/22 have been budgeted in contingency in this fund pending further Council discussions.
- *System Development Charges Fund* – Accounts for revenue from system development charges earmarked for specific capital expansion projects. System development charges (SDCs) are charged to new land developments for capacity impacts that will be addressed by the Water Construction Fund, Stormwater Construction Fund, Wastewater Construction Fund, Parks Capital Fund and Transportation Construction Fund. Each type of activity has a specific SDC charge. They can also include authority to provide SDC Credits to support development. The revenue remains in separate accounts in the System Development Charges Fund until appropriate expenditures are made. SDC funded projects are identified in advance.
- *CDBG and HOME fund* – The fund is used for programs that rely on dedicated revenue sources. Prior to fiscal year 2019/20, this fund included the CDBG and HOME programs and the Solid Waste/Sustainability Program. As of fiscal year 2019/20, this fund has been renamed to the CDBG and HOME fund, and Solid Waste and Sustainability was moved to a new fund. Additional HOME funding related to ARPA has been budgeted in contingency in this fund pending further Council discussions.
- *Grants Fund* – Prior to fiscal year 2019/20, this fund was used to account for federal, state and local grants. As of fiscal year 2019/20, this fund has been closed and is included here for historical purposes.

Debt Service Funds

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

- *General Government Debt Fund* – This fund accounts for debt service payments on obligations of governmental funds. Requirements consist of debt service payments. Fiscal year 2018/19 included the reissuance of a line of credit. A potential conversion of the line of credit to a long-term financing mechanism was expected to take place in fiscal year 2020/21 but is now likely to occur in fiscal year 2021/22. The projects currently being financed by the line of credit are primarily related to the Local Street Reconstruction Program. A repayment of this line of credit will take place in fiscal year 2021/22 and future years.

Special Revenue & Non-Operating Funds Overview

- *Pension Bond Debt Service Fund* – This fund accounts for debt service on Pension Bonds issued as a means of reducing the unfunded actuarial liability with the Oregon Public Employees Retirement System. Revenues for this fund are collected through the payroll process.
- *City Backed Urban Renewal Debt Service Fund* – This fund was created to account for debt service on interim funding loaned to the Rockwood/West Gresham Urban Renewal Area. The resources are payments from the Rockwood/West Gresham Urban Renewal District. The Gresham Redevelopment Commission now issues its own debt directly, instead of relying on the City of Gresham to issue debt on behalf of the Commission.
- *Water Debt Service Fund* – This fund accounts for reserves and the payment of principal and interest. Transfers from the Water Fund provide revenue for this fund. Requirements consist of debt service payments. A potential conversion of the line of credit to a long-term financing mechanism and issuance of long-term financing is expected to take place in fiscal year 2021/22 related to the groundwater project and other water capital projects.
- *Stormwater Debt Service Fund* – This fund accounts for reserves and the payment of principal and interest. Transfers from the Stormwater Fund provide revenue for this fund. Requirements consist of debt service payments. A significant portion of the Stormwater Debt Service was fully repaid in fiscal 2020/21, resulting in lower debt service payments in fiscal 2021/22.
- *Wastewater Debt Service Fund* – This fund accounts for reserves and the payment of principal and interest. Transfers from the Wastewater Fund provide revenue for this fund. Requirements consist of debt service payments. Fiscal year 2019/20 includes repayment of the City's line of credit for work associated with the East Basin Trunk upgrade.
- *City Facility Debt Service Fund* – This fund reflects the debt service payments related to the roof of the Public Safety Building and a fiscal year 2018/19 property acquisition.

Resources and Requirements by Fund

Solid Waste & Sustainability Fund	2018/19 Actual	2019/20 Actual	2020/21 Revised Budget	2021/22 City Manager Proposed	2021/22 Budget Committee Approved	2021/22 City Council Adopted
Resources						
Intergovernmental	-	190,654	200,225	165,400	165,400	165,400
Charges for Services	-	712,020	748,000	749,000	749,000	749,000
Miscellaneous Income	-	15,705	10,000	15,700	15,700	15,700
Interfund Transfers	-	639,981	105,249	108,000	108,000	108,000
Beginning Balance	-	-	505,711	692,000	692,000	692,000
Total Resources	-	1,558,360	1,569,185	1,730,100	1,730,100	1,730,100
Requirements						
Environmental Services	-	949,046	1,084,664	1,126,798	1,126,798	1,126,798
<i>Operating Total</i>	-	949,046	1,084,664	1,126,798	1,126,798	1,126,798
Interfund Transfers	-	16,076	13,200	-	-	-
Contingency	-	-	130,000	113,000	113,000	113,000
Unappropriated	-	593,238	341,321	490,302	490,302	490,302
<i>Non-Operating Total</i>	-	609,314	484,521	603,302	603,302	603,302
Total Requirements	-	1,558,360	1,569,185	1,730,100	1,730,100	1,730,100

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REQUIREMENTS NOTE: Beginning in fiscal year 2019/20, this function has been moved to the Administrative Services Fund.

Department Requirements

Solid Waste & Sustainability Fund	2018/19 Actual	2019/20 Actual	2020/21 Revised Budget	2021/22 City Manager Proposed	2021/22 Budget Committee Approved	2021/22 City Council Adopted
Environmental Services						
Requirements by Division						
Solid Waste & Sustainability	-	751,889	864,836	905,076	905,076	905,076
Solid Waste Support Services	-	197,157	219,828	221,722	221,722	221,722
Environmental Services Total	-	949,046	1,084,664	1,126,798	1,126,798	1,126,798
Requirements by Category						
Personnel Services	-	696,784	769,086	809,326	809,326	809,326
Materials & Services	-	252,262	315,578	317,472	317,472	317,472
Environmental Services Total	-	949,046	1,084,664	1,126,798	1,126,798	1,126,798

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REQUIREMENTS NOTE: Prior to fiscal year 2019/20, this function was shown in the Dedicated Revenue Fund, which has since been renamed the CDBG/ HOME Fund.

Department Requirements by Type

Solid Waste & Sustainability Fund	2018/19 Actual	2019/20 Actual	2020/21 Revised Budget	2021/22 City Manager Proposed	2021/22 Budget Committee Approved	2021/22 City Council Adopted
Environmental Services						
Requirements by Type						
Personnel	-	437,181	487,821	485,167	485,167	485,167
Benefits	-	259,603	281,265	324,159	324,159	324,159
Professional & Technical Services	-	31,303	37,000	37,000	37,000	37,000
Property Services	-	1,884	2,500	2,500	2,500	2,500
Other Services	-	19,549	40,250	40,250	40,250	40,250
Materials	-	2,369	7,750	7,750	7,750	7,750
City Grants & Contributions	-	-	8,250	8,250	8,250	8,250
Internal Service Charges	-	197,157	219,828	221,722	221,722	221,722
Environmental Services Total	-	949,046	1,084,664	1,126,798	1,126,798	1,126,798

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Expenditure Information by Fund & Department

Fund: Solid Waste & Sustainability Fund
Dept: Environmental Services

FY 2021/22 BUDGET HIGHLIGHTS

No significant operating changes in the Solid Waste & Sustainability Fund, Environmental Services Department.

NOTE: Commentary on line items of variances of +/- 10% from fiscal year 2020/21 revised to fiscal year 2021/22 adopted. This does not include the 2900 series of material and services. These line items are internal service charges allocated to each fund/division from the City's internal service providers. For a complete explanation, see the Internal Service Charge Manual.

Line Item Detail by Department

Solid Waste & Sustainability Fund	2020/21 Revised Budget	2021/22 City Manager Proposed	2021/22 Budget Committee Approved	2021/22 City Council Adopted
Environmental Services				
Requirements by Type				
Personnel				
501001 Wages/Salaries	461,621	458,967	458,967	458,967
501006 Temporary & Seasonal	25,000	25,000	25,000	25,000
501010 Overtime	800	800	800	800
501030 Premium Pay	400	400	400	400
Total Personnel	487,821	485,167	485,167	485,167
Benefits				
501101 FICA	36,588	36,912	36,912	36,912
501102 Tri-Met Tax	3,800	3,833	3,833	3,833
501110 PERS - Employer	57,666	85,676	85,676	85,676
501111 PERS - IAP Pickup	27,769	27,613	27,613	27,613
501112 PERS - Bond	17,032	16,937	16,937	16,937
501120 Health Insurance	111,588	126,489	126,489	126,489
501121 Dental Insurance	10,786	10,754	10,754	10,754
501122 Workers' Compensation	6,045	5,987	5,987	5,987
501130 Other Benefits	9,991	9,958	9,958	9,958
Total Benefits	281,265	324,159	324,159	324,159
Professional & Technical Services				
502006 Contracted Services	37,000	37,000	37,000	37,000
Total Professional & Technical Services	37,000	37,000	37,000	37,000
Property Services				
502106 Cell Phone/Wireless Services	1,000	1,000	1,000	1,000
502140 Rent/Lease	1,500	1,500	1,500	1,500
Total Property Services	2,500	2,500	2,500	2,500
Other Services				
502204 Printing	16,250	16,250	16,250	16,250
502208 Promotion	13,600	13,600	13,600	13,600
502212 Dues & Memberships	500	500	500	500
502214 Training & Education	8,700	8,700	8,700	8,700
502215 Travel Expenses	200	200	200	200
502216 Meals	1,000	1,000	1,000	1,000
Total Other Services	40,250	40,250	40,250	40,250
Materials				
502301 Office Supplies	300	300	300	300
502314 Minor Equipment & Tools	1,700	1,700	1,700	1,700
502361 Postage & Delivery	1,000	1,000	1,000	1,000
502363 Computer/Software/Maintenance	4,750	4,750	4,750	4,750
Total Materials	7,750	7,750	7,750	7,750
City Grants & Contributions				
502410 Contributions/City Match	8,250	8,250	8,250	8,250
Total City Grants & Contributions	8,250	8,250	8,250	8,250

Line Item Detail by Department

Solid Waste & Sustainability Fund	2020/21 Revised Budget	2021/22 City Manager Proposed	2021/22 Budget Committee Approved	2021/22 City Council Adopted
Environmental Services				
Internal Service Charges				
502904 ISC - Property Management	29,418	28,686	28,686	28,686
502906 ISC - Vehicle Maint & Fuel	3,645	3,722	3,722	3,722
502910 ISC - Legal	7,528	12,115	12,115	12,115
502916 ISC - City Administration	18,262	21,502	21,502	21,502
502918 ISC - Financial Services	17,444	19,131	19,131	19,131
502922 ISC - Information Services	72,759	61,526	61,526	61,526
502924 ISC - Citywide Services	23,176	27,138	27,138	27,138
502926 ISC - General Support Services	3,168	3,396	3,396	3,396
502928 ISC - Community Livability	13,747	13,532	13,532	13,532
502930 ISC - Liability Management	9,581	11,164	11,164	11,164
502932 ISC - Community Development	9,177	8,771	8,771	8,771
502934 ISC - Economic Development	7,155	6,247	6,247	6,247
502950 ISC - Equipment Replacement	802	826	826	826
502952 ISC - Computer Replacement	3,966	3,966	3,966	3,966
Total Internal Service Charges	219,828	221,722	221,722	221,722
Environmental Services Total	1,084,664	1,126,798	1,126,798	1,126,798

Resources and Requirements by Fund

Designated Purpose Fund	2018/19 Actual	2019/20 Actual	2020/21 Revised Budget	2021/22 City Manager Proposed	2021/22 Budget Committee Approved	2021/22 City Council Adopted
Resources						
Intergovernmental	497,473	1,816,607	21,172,474	25,877,044	25,877,044	25,877,044
Charges for Services	57,709	88,289	321,100	321,000	321,000	321,000
Miscellaneous Income	1,297,571	1,894,070	2,440,000	1,636,891	1,636,891	1,636,891
Interfund Transfers	2,079,302	724,997	848,000	922,700	922,700	922,700
Beginning Balance	2,729,532	3,829,509	4,888,807	18,934,047	18,934,047	18,934,047
Total Resources	6,661,587	8,353,472	29,670,381	47,691,682	47,691,682	47,691,682
Requirements						
Office of Governance & Mgmt	41,982	42,097	87,800	65,300	65,300	65,300
Citywide Services	22,336	23,709	78,300	77,600	77,600	77,600
Police	1,306,521	1,287,415	1,824,109	1,403,597	1,403,597	1,403,597
Fire & Emergency Services	633,997	637,242	623,626	743,286	743,286	743,286
Urban Design & Planning	-	71,034	245,150	125,150	125,150	125,150
Community Development	27,678	33,588	19,467,000	10,974,000	10,974,000	10,974,000
Economic Development	2,000	874,000	4,600,000	3,388,000	3,388,000	3,388,000
Community Livability	579,204	613,316	769,400	549,650	549,650	549,650
Parks	29,094	19,200	100,000	226,000	226,000	226,000
Environmental Services	189,266	61,266	290,000	569,825	569,825	569,825
<i>Operating Total</i>	<i>2,832,078</i>	<i>3,662,867</i>	<i>28,085,385</i>	<i>18,122,408</i>	<i>18,122,408</i>	<i>18,122,408</i>
Interfund Transfers	-	-	1,200,000	1,700,000	1,700,000	1,700,000
Contingency	-	-	-	27,200,000	27,200,000	27,200,000
Unappropriated	3,829,509	4,690,605	384,996	669,274	669,274	669,274
<i>Non-Operating Total</i>	<i>3,829,509</i>	<i>4,690,605</i>	<i>1,584,996</i>	<i>29,569,274</i>	<i>29,569,274</i>	<i>29,569,274</i>
Total Requirements	6,661,587	8,353,472	29,670,381	47,691,682	47,691,682	47,691,682

GENERAL NOTE: The City began using a new Chart of Accounts structure in fiscal year 2019/20. Several funds, departments, and divisions were restructured, and certain revenue and expense items were recategorized. As a result, comparisons with prior years may be difficult. Please refer to the *Budget Message* section of this document for further details regarding account structure changes, and to the *Revenue Information* and *Expenditure Information* sections for additional details regarding year over year budget comparisons.

RESOURCES NOTE: Beginning in fiscal year 2019/20, Interest Income is included within Miscellaneous Income. Other minor recategorizations also occurred.

REQUIREMENTS NOTE: No significant structural changes.

Department Requirements

Designated Purpose Fund	2018/19 Actual	2019/20 Actual	2020/21 Revised Budget	2021/22 City Manager Proposed	2021/22 Budget Committee Approved	2021/22 City Council Adopted
Office of Governance & Mgmt						
<u>Requirements by Division</u>						
Gresham Art Committee	1,671	5,097	7,000	7,000	7,000	7,000
Gresham's Centennial	-	-	2,600	2,600	2,600	2,600
Arts & Cultural Grants	-	-	-	22,700	22,700	22,700
Metro Mayor's Consortium	40,311	37,000	78,200	33,000	33,000	33,000
Office of Governance & Mgmt Total	<u>41,982</u>	<u>42,097</u>	<u>87,800</u>	<u>65,300</u>	<u>65,300</u>	<u>65,300</u>
<u>Requirements by Category</u>						
Materials & Services	41,982	42,097	87,800	65,300	65,300	65,300
Office of Governance & Mgmt Total	<u>41,982</u>	<u>42,097</u>	<u>87,800</u>	<u>65,300</u>	<u>65,300</u>	<u>65,300</u>

GENERAL NOTE: The City began using a new Chart of Accounts structure in fiscal year 2019/20. Several funds, departments, and divisions were restructured, and certain revenue and expense items were recategorized. As a result, comparisons with prior years may be difficult. Please refer to the *Budget Message* section of this document for further details regarding account structure changes, and to the *Revenue Information* and *Expenditure Information* sections for additional details regarding year over year budget comparisons.

REQUIREMENTS NOTE: No significant structural changes.

Department Requirements by Type

Designated Purpose Fund	2018/19 Actual	2019/20 Actual	2020/21 Revised Budget	2021/22 City Manager Proposed	2021/22 Budget Committee Approved	2021/22 City Council Adopted
Office of Governance & Mgmt						
<u>Requirements by Type</u>						
Professional & Technical Services	37,371	39,395	45,000	-	-	-
Other Services	4,296	2,357	11,925	3,725	3,725	3,725
Materials	315	145	875	875	875	875
City Grants & Contributions	-	200	30,000	60,700	60,700	60,700
Office of Governance & Mgmt Total	<u>41,982</u>	<u>42,097</u>	<u>87,800</u>	<u>65,300</u>	<u>65,300</u>	<u>65,300</u>

GENERAL NOTE: The City began using a new Chart of Accounts structure in fiscal year 2019/20. Several funds, departments, and divisions were restructured, and certain revenue and expense items were recategorized. As a result, comparisons with prior years may be difficult. Please refer to the Budget Message section of this document for further details regarding account structure changes, and to the Revenue Information and Expenditure Information sections for additional details regarding year over year budget comparisons.

Expenditure Information by Fund & Department

Fund: Designated Purpose
Dept: Office of Governance and Management

FY 2021/22 BUDGET HIGHLIGHTS

Materials and Services

Contracted Services	(\$45,000) decrease. Reflects the transition of Metro Mayor's Consortium fiscal responsibilities from the City of Gresham to the City of Forest Grove.
Meals	(\$8,200) decrease. Reflects the transition of Metro Mayor's Consortium fiscal responsibilities from City of Gresham to City of Forest Grove.
Contributions/City Match	\$22,700 increase. Reflects the shift of the Arts & Cultural Grant program from the Administrative Services Fund.
Passthrough Payment	\$8,000 increase. Based on anticipated available cash to be transferred to the City of Forest Grove reflecting the transition of Metro Mayor's Consortium fiscal responsibilities from the City of Gresham. This payment was also budgeted in fiscal year 2020/21 but was deferred as requested by the City of Forest Grove.

NOTE: Commentary on line items of variances of +/- 10% from fiscal year 2020/21 revised to fiscal year 2021/22 adopted. This does not include the 2900 series of material and services. These line items are internal service charges allocated to each fund/division from the City's internal service providers. For a complete explanation, see the Internal Service Charge Manual.

Line Item Detail by Department

Designated Purpose Fund	2020/21 Revised Budget	2021/22 City Manager Proposed	2021/22 Budget Committee Approved	2021/22 City Council Adopted
Office of Governance & Mgmt				
Requirements by Type				
Professional & Technical Services				
502006 Contracted Services	45,000	-	-	-
Total Professional & Technical Services	45,000	-	-	-
Other Services				
502204 Printing	600	600	600	600
502208 Promotion	125	125	125	125
502216 Meals	11,200	3,000	3,000	3,000
Total Other Services	11,925	3,725	3,725	3,725
Materials				
502301 Office Supplies	500	500	500	500
502314 Minor Equipment & Tools	300	300	300	300
502361 Postage & Delivery	75	75	75	75
Total Materials	875	875	875	875
City Grants & Contributions				
502408 Incentive Programs	2,400	2,400	2,400	2,400
502410 Contributions/City Match	2,600	25,300	25,300	25,300
502420 Passthrough Payment	25,000	33,000	33,000	33,000
Total City Grants & Contributions	30,000	60,700	60,700	60,700
Office of Governance & Mgmt Total	87,800	65,300	65,300	65,300

Department Requirements

Designated Purpose Fund	2018/19 Actual	2019/20 Actual	2020/21 Revised Budget	2021/22 City Manager Proposed	2021/22 Budget Committee Approved	2021/22 City Council Adopted
Citywide Services						
<u>Requirements by Division</u>						
Deferred Compensation Admin	22,336	23,709	78,300	77,600	77,600	77,600
Citywide Services Total	<u>22,336</u>	<u>23,709</u>	<u>78,300</u>	<u>77,600</u>	<u>77,600</u>	<u>77,600</u>
<u>Requirements by Category</u>						
Materials & Services	22,336	23,709	78,300	77,600	77,600	77,600
Citywide Services Total	<u>22,336</u>	<u>23,709</u>	<u>78,300</u>	<u>77,600</u>	<u>77,600</u>	<u>77,600</u>

GENERAL NOTE: The City began using a new Chart of Accounts structure in fiscal year 2019/20. Several funds, departments, and divisions were restructured, and certain revenue and expense items were recategorized. As a result, comparisons with prior years may be difficult. Please refer to the *Budget Message* section of this document for further details regarding account structure changes, and to the *Revenue Information* and *Expenditure Information* sections for additional details regarding year over year budget comparisons.

REQUIREMENTS NOTE: No significant structural changes.

Department Requirements by Type

Designated Purpose Fund	2018/19 Actual	2019/20 Actual	2020/21 Revised Budget	2021/22 City Manager Proposed	2021/22 Budget Committee Approved	2021/22 City Council Adopted
Citywide Services						
Requirements by Type						
Professional & Technical Services	19,500	19,500	67,500	67,500	67,500	67,500
Other Services	2,836	4,209	10,500	9,800	9,800	9,800
Materials	-	-	300	300	300	300
Citywide Services Total	22,336	23,709	78,300	77,600	77,600	77,600

GENERAL NOTE: The City began using a new Chart of Accounts structure in fiscal year 2019/20. Several funds, departments, and divisions were restructured, and certain revenue and expense items were recategorized. As a result, comparisons with prior years may be difficult. Please refer to the Budget Message section of this document for further details regarding account structure changes, and to the Revenue Information and Expenditure Information sections for additional details regarding year over year budget comparisons.

Expenditure Information by Fund & Department

Fund: Designated Purpose
Dept: Citywide Services

FY 2021/22 BUDGET HIGHLIGHTS

No significant operating changes in the Designated Purpose Fund, Citywide Services Department.

NOTE: Commentary on line items of variances of +/- 10% from fiscal year 2020/21 revised to fiscal year 2021/22 adopted. This does not include the 2900 series of material and services. These line items are internal service charges allocated to each fund/division from the City's internal service providers. For a complete explanation, see the Internal Service Charge Manual.

Line Item Detail by Department

Designated Purpose Fund	2020/21 Revised Budget	2021/22 City Manager Proposed	2021/22 Budget Committee Approved	2021/22 City Council Adopted
Citywide Services				
Requirements by Type				
Professional & Technical Services				
502006 Contracted Services	67,500	67,500	67,500	67,500
Total Professional & Technical Services	67,500	67,500	67,500	67,500
Other Services				
502212 Dues & Memberships	600	600	600	600
502214 Training & Education	6,100	5,400	5,400	5,400
502215 Travel Expenses	3,800	3,800	3,800	3,800
Total Other Services	10,500	9,800	9,800	9,800
Materials				
502361 Postage & Delivery	300	300	300	300
Total Materials	300	300	300	300
Citywide Services Total	78,300	77,600	77,600	77,600

Department Requirements

Designated Purpose Fund	2018/19 Actual	2019/20 Actual	2020/21 Revised Budget	2021/22 City Manager Proposed	2021/22 Budget Committee Approved	2021/22 City Council Adopted
Police						
Requirements by Division						
Police Foundation	7,714	2,488	59,500	174,000	174,000	174,000
Justice & Mental Health Grant	132,135	116,280	60,000	350,000	350,000	350,000
Body Worn Cameras Grant	-	205,221	-	-	-	-
K-9 Program	-	8,416	57,600	80,033	80,033	80,033
Police Special investigations	-	-	10,972	43,855	43,855	43,855
Education Programs	344	-	4,500	7,503	7,503	7,503
Fed/State Asset Seizure	41,192	67,587	474,000	323,845	323,845	323,845
State Homeland Security	-	-	75,000	75,000	75,000	75,000
JAG Grants	27,638	38,774	250,000	220,219	220,219	220,219
EMGET Grants	537,642	569,119	713,582	-	-	-
COPS Grants	559,856	279,530	118,955	129,142	129,142	129,142
Police Total	1,306,521	1,287,415	1,824,109	1,403,597	1,403,597	1,403,597
Requirements by Category						
Personnel Services	1,093,809	864,502	826,709	170,732	170,732	170,732
Materials & Services	201,724	422,913	537,400	878,930	878,930	878,930
Capital Outlay	10,988	-	460,000	353,935	353,935	353,935
Police Total	1,306,521	1,287,415	1,824,109	1,403,597	1,403,597	1,403,597

GENERAL NOTE: The City began using a new Chart of Accounts structure in fiscal year 2019/20. Several funds, departments, and divisions were restructured, and certain revenue and expense items were recategorized. As a result, comparisons with prior years may be difficult. Please refer to the *Budget Message* section of this document for further details regarding account structure changes, and to the *Revenue Information and Expenditure Information* sections for additional details regarding year over year budget comparisons.

REQUIREMENTS NOTE: No significant structural changes.

Department Requirements by Type

Designated Purpose Fund	2018/19 Actual	2019/20 Actual	2020/21 Revised Budget	2021/22 City Manager Proposed	2021/22 Budget Committee Approved	2021/22 City Council Adopted
Police						
Requirements by Type						
Personnel	747,570	559,456	543,256	117,769	117,769	117,769
Benefits	346,239	305,046	283,453	52,963	52,963	52,963
Professional & Technical Services	156,491	316,453	95,800	410,000	410,000	410,000
Property Services	1,543	-	-	-	-	-
Other Services	10,885	5,556	62,000	62,503	62,503	62,503
Materials	32,805	99,414	374,600	301,427	301,427	301,427
City Grants & Contributions	-	1,490	5,000	105,000	105,000	105,000
Capital Outlay	10,988	-	460,000	353,935	353,935	353,935
Police Total	<u>1,306,521</u>	<u>1,287,415</u>	<u>1,824,109</u>	<u>1,403,597</u>	<u>1,403,597</u>	<u>1,403,597</u>

GENERAL NOTE: The City began using a new Chart of Accounts structure in fiscal year 2019/20. Several funds, departments, and divisions were restructured, and certain revenue and expense items were recategorized. As a result, comparisons with prior years may be difficult. Please refer to the Budget Message section of this document for further details regarding account structure changes, and to the Revenue Information and Expenditure Information sections for additional details regarding year over year budget comparisons.

Expenditure Information by Fund & Department

Fund: Designated Purpose
Dept: Police

FY 2021/22 BUDGET HIGHLIGHTS

Personnel Services

Wages/Salaries	(\$360,283) decrease. Reflects the expiration of EMGET funding.
Overtime	(\$35,581) decrease. Reflects anticipated funding from grant and the expiration of EMGET funding.
Premium Pay	(\$29,623) decrease. Reflects the expiration of EMGET funding.

Materials and Services

Contracted Services	\$300,000 increase. Allows for the contracted clinicians funded through the 2020 JMHCP Grant.
Invest Res/Drug Seizure	\$14,200 increase. Allows for special investigations under grant programs through federal agencies.
Training & Education	(\$3,000) decrease. Reflects the expiration of EMGET funding.
Meals	\$3,003 increase. Reflects anticipated costs for special investigations and promotions.
Vehicle Supplies, Parts, Maint	\$30,345 increase. Anticipated expense for vehicles seized through the asset forfeiture program.
Minor Equipment & Tools	(\$129,451) decrease. Reflects the expiration of EMGET funding, and anticipated forfeiture and grant funds available.
Other Supplies	\$22,433 increase. Provides for the use of donations to the K-9 program.
Computer/Software/Maintenance	\$3,500 increase. Based on anticipated available grant funding.
Incentive Programs	\$50,000 increase. Supports an Officer Wellness Program.
Contributions/City Match	\$50,000 increase. Reflects support for community events and volunteer programs.

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Expenditure Information by Fund & Department

Capital Outlay

Equipment	(\$106,065) decrease. Reflects potential equipment from grant and asset forfeiture funding.
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Line Item Detail by Department

Designated Purpose Fund	2020/21 Revised Budget	2021/22 City Manager Proposed	2021/22 Budget Committee Approved	2021/22 City Council Adopted
Police				
Requirements by Type				
Personnel				
501001 Wages/Salaries	436,462	76,179	76,179	76,179
501010 Overtime	77,171	41,590	41,590	41,590
501030 Premium Pay	29,623	-	-	-
Total Personnel	543,256	117,769	117,769	117,769
Benefits				
501101 FICA	41,128	5,828	5,828	5,828
501102 Tri-Met Tax	4,223	601	601	601
501110 PERS - Employer	76,651	14,977	14,977	14,977
501111 PERS - IAP Pickup	32,530	4,571	4,571	4,571
501112 PERS - Bond	19,943	2,804	2,804	2,804
501120 Health Insurance	78,851	17,439	17,439	17,439
501121 Dental Insurance	6,148	1,463	1,463	1,463
501122 Workers' Compensation	16,782	2,476	2,476	2,476
501130 Other Benefits	7,197	2,804	2,804	2,804
Total Benefits	283,453	52,963	52,963	52,963
Professional & Technical Services				
502006 Contracted Services	60,000	360,000	360,000	360,000
502026 Invest Res/Drug Seizure	35,800	50,000	50,000	50,000
Total Professional & Technical Services	95,800	410,000	410,000	410,000
Other Services				
502208 Promotion	50,500	50,000	50,000	50,000
502214 Training & Education	3,000	-	-	-
502215 Travel Expenses	4,000	5,000	5,000	5,000
502216 Meals	4,500	7,503	7,503	7,503
Total Other Services	62,000	62,503	62,503	62,503
Materials				
502312 Vehicle Supplies, Parts, Maint	-	30,345	30,345	30,345
502314 Minor Equipment & Tools	317,000	187,549	187,549	187,549
502325 Other Supplies	57,600	80,033	80,033	80,033
502363 Computer/Software/Maintenance	-	3,500	3,500	3,500
Total Materials	374,600	301,427	301,427	301,427
City Grants & Contributions				
502408 Incentive Programs	-	50,000	50,000	50,000
502410 Contributions/City Match	-	50,000	50,000	50,000
502412 Police Rewards	5,000	5,000	5,000	5,000
Total City Grants & Contributions	5,000	105,000	105,000	105,000
Capital Outlay				
503008 Equipment	460,000	353,935	353,935	353,935
Total Capital Outlay	460,000	353,935	353,935	353,935

Line Item Detail by Department

Designated Purpose Fund	2020/21 Revised Budget	2021/22 City Manager Proposed	2021/22 Budget Committee Approved	2021/22 City Council Adopted
Police				
Police Total	1,824,109	1,403,597	1,403,597	1,403,597

Department Requirements

Designated Purpose Fund	2018/19 Actual	2019/20 Actual	2020/21 Revised Budget	2021/22 City Manager Proposed	2021/22 Budget Committee Approved	2021/22 City Council Adopted
Fire & Emergency Services						
<u>Requirements by Division</u>						
Fire Dept Donations	85,265	111	132,012	14,710	14,710	14,710
SAFER Grants	548,732	637,131	491,614	393,564	393,564	393,564
Mobile Integrated Health	-	-	-	335,012	335,012	335,012
Fire & Emergency Services Total	<u>633,997</u>	<u>637,242</u>	<u>623,626</u>	<u>743,286</u>	<u>743,286</u>	<u>743,286</u>
<u>Requirements by Category</u>						
Personnel Services	548,732	637,131	605,069	728,576	728,576	728,576
Materials & Services	85,265	111	18,557	14,710	14,710	14,710
Fire & Emergency Services Total	<u>633,997</u>	<u>637,242</u>	<u>623,626</u>	<u>743,286</u>	<u>743,286</u>	<u>743,286</u>

GENERAL NOTE: The City began using a new Chart of Accounts structure in fiscal year 2019/20. Several funds, departments, and divisions were restructured, and certain revenue and expense items were recategorized. As a result, comparisons with prior years may be difficult. Please refer to the *Budget Message* section of this document for further details regarding account structure changes, and to the *Revenue Information* and *Expenditure Information* sections for additional details regarding year over year budget comparisons.

REQUIREMENTS NOTE: No significant structural changes.

Department Requirements by Type

Designated Purpose Fund	2018/19 Actual	2019/20 Actual	2020/21 Revised Budget	2021/22 City Manager Proposed	2021/22 Budget Committee Approved	2021/22 City Council Adopted
Fire & Emergency Services						
Requirements by Type						
Personnel	375,437	415,540	349,690	405,398	405,398	405,398
Benefits	173,295	221,591	255,379	323,178	323,178	323,178
Professional & Technical Services	83,372	5	1,700	1,300	1,300	1,300
Property Services	324	-	-	-	-	-
Materials	1,569	106	16,857	13,410	13,410	13,410
Fire & Emergency Services Total	<u>633,997</u>	<u>637,242</u>	<u>623,626</u>	<u>743,286</u>	<u>743,286</u>	<u>743,286</u>

GENERAL NOTE: The City began using a new Chart of Accounts structure in fiscal year 2019/20. Several funds, departments, and divisions were restructured, and certain revenue and expense items were recategorized. As a result, comparisons with prior years may be difficult. Please refer to the Budget Message section of this document for further details regarding account structure changes, and to the Revenue Information and Expenditure Information sections for additional details regarding year over year budget comparisons.

Expenditure Information by Fund & Department

Fund: Designated Purpose
Dept: Fire and Emergency Services

FY 2021/22 BUDGET HIGHLIGHTS

Personnel Services

Wages/Salaries	\$110,764 increase. Reflects a full year implementation of the Mobile Integrated Health program and the conversion of LTE to FTE status of staff.
Limited Term	(\$66,426) decrease. Reflects the conversion of LTE to FTE status of staff.
Premium Pay	\$11,370 increase. Reflects anticipated expenditures.

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Line Item Detail by Department

Designated Purpose Fund	2020/21 Revised Budget	2021/22 City Manager Proposed	2021/22 Budget Committee Approved	2021/22 City Council Adopted
Fire & Emergency Services				
Requirements by Type				
Personnel				
501001 Wages/Salaries	276,193	386,957	386,957	386,957
501004 Limited Term	66,426	-	-	-
501030 Premium Pay	7,071	18,441	18,441	18,441
Total Personnel	349,690	405,398	405,398	405,398
Benefits				
501101 FICA	26,747	31,019	31,019	31,019
501102 Tri-Met Tax	2,724	3,199	3,199	3,199
501110 PERS - Employer	42,104	79,702	79,702	79,702
501111 PERS - IAP Pickup	20,982	24,325	24,325	24,325
501112 PERS - Bond	12,868	14,919	14,919	14,919
501120 Health Insurance	116,679	132,505	132,505	132,505
501121 Dental Insurance	11,917	12,670	12,670	12,670
501122 Workers' Compensation	12,527	16,218	16,218	16,218
501130 Other Benefits	8,831	8,621	8,621	8,621
Total Benefits	255,379	323,178	323,178	323,178
Professional & Technical Services				
502006 Contracted Services	1,700	1,300	1,300	1,300
Total Professional & Technical Services	1,700	1,300	1,300	1,300
Materials				
502314 Minor Equipment & Tools	10,167	8,719	8,719	8,719
502326 PPE & Uniforms	6,690	4,691	4,691	4,691
Total Materials	16,857	13,410	13,410	13,410
Fire & Emergency Services Total	623,626	743,286	743,286	743,286

Department Requirements

Designated Purpose Fund	2018/19 Actual	2019/20 Actual	2020/21 Revised Budget	2021/22 City Manager Proposed	2021/22 Budget Committee Approved	2021/22 City Council Adopted
Urban Design & Planning						
<u>Requirements by Division</u>						
Planning Grants	-	71,034	220,000	100,000	100,000	100,000
Sports Park Sponsorships	-	-	25,150	25,150	25,150	25,150
Urban Design & Planning Total	-	71,034	245,150	125,150	125,150	125,150
<u>Requirements by Category</u>						
Materials & Services	-	71,034	245,150	125,150	125,150	125,150
Urban Design & Planning Total	-	71,034	245,150	125,150	125,150	125,150

GENERAL NOTE: The City began using a new Chart of Accounts structure in fiscal year 2019/20. Several funds, departments, and divisions were restructured, and certain revenue and expense items were recategorized. As a result, comparisons with prior years may be difficult. Please refer to the *Budget Message* section of this document for further details regarding account structure changes, and to the *Revenue Information and Expenditure Information* sections for additional details regarding year over year budget comparisons.

REQUIREMENTS NOTE: No significant structural changes.

Department Requirements by Type

Designated Purpose Fund	2018/19 Actual	2019/20 Actual	2020/21 Revised Budget	2021/22 City Manager Proposed	2021/22 Budget Committee Approved	2021/22 City Council Adopted
Urban Design & Planning						
Requirements by Type						
Professional & Technical Services	-	71,034	220,000	100,000	100,000	100,000
Materials	-	-	25,000	25,000	25,000	25,000
City Grants & Contributions	-	-	150	150	150	150
Urban Design & Planning Total	-	71,034	245,150	125,150	125,150	125,150

GENERAL NOTE: The City began using a new Chart of Accounts structure in fiscal year 2019/20. Several funds, departments, and divisions were restructured, and certain revenue and expense items were recategorized. As a result, comparisons with prior years may be difficult. Please refer to the Budget Message section of this document for further details regarding account structure changes, and to the Revenue Information and Expenditure Information sections for additional details regarding year over year budget comparisons.

Expenditure Information by Fund & Department

Fund: Designated Purpose
Dept: Urban Design and Planning

FY 2021/22 BUDGET HIGHLIGHTS

Materials and Services

Contracted Services (\$120,000) decrease. Based on anticipated available grant funding.

NOTE: Commentary on line items of variances of +/- 10% from fiscal year 2020/21 revised to fiscal year 2021/22 adopted. This does not include the 2900 series of material and services. These line items are internal service charges allocated to each fund/division from the City's internal service providers. For a complete explanation, see the Internal Service Charge Manual.

Line Item Detail by Department

Designated Purpose Fund	2020/21 Revised Budget	2021/22 City Manager Proposed	2021/22 Budget Committee Approved	2021/22 City Council Adopted
Urban Design & Planning				
Requirements by Type				
Professional & Technical Services				
502006 Contracted Services	220,000	100,000	100,000	100,000
Total Professional & Technical Services	220,000	100,000	100,000	100,000
Materials				
502314 Minor Equipment & Tools	25,000	25,000	25,000	25,000
Total Materials	25,000	25,000	25,000	25,000
City Grants & Contributions				
502408 Incentive Programs	150	150	150	150
Total City Grants & Contributions	150	150	150	150
Urban Design & Planning Total	245,150	125,150	125,150	125,150

Department Requirements

Designated Purpose Fund	2018/19 Actual	2019/20 Actual	2020/21 Revised Budget	2021/22 City Manager Proposed	2021/22 Budget Committee Approved	2021/22 City Council Adopted
Community Development						
<u>Requirements by Division</u>						
Code Abatement	5,302	9,656	100,000	100,000	100,000	100,000
Metro Housing Bond	-	-	19,162,000	10,669,000	10,669,000	10,669,000
Small Business Incentive Pgm	22,376	23,932	205,000	205,000	205,000	205,000
Community Development Total	<u>27,678</u>	<u>33,588</u>	<u>19,467,000</u>	<u>10,974,000</u>	<u>10,974,000</u>	<u>10,974,000</u>
<u>Requirements by Category</u>						
Personnel Services	-	-	-	95,756	95,756	95,756
Materials & Services	27,678	33,588	19,467,000	10,878,244	10,878,244	10,878,244
Community Development Total	<u>27,678</u>	<u>33,588</u>	<u>19,467,000</u>	<u>10,974,000</u>	<u>10,974,000</u>	<u>10,974,000</u>

GENERAL NOTE: The City began using a new Chart of Accounts structure in fiscal year 2019/20. Several funds, departments, and divisions were restructured, and certain revenue and expense items were recategorized. As a result, comparisons with prior years may be difficult. Please refer to the *Budget Message* section of this document for further details regarding account structure changes, and to the *Revenue Information* and *Expenditure Information* sections for additional details regarding year over year budget comparisons.

REQUIREMENTS NOTE: No significant structural changes.

Department Requirements by Type

Designated Purpose Fund	2018/19 Actual	2019/20 Actual	2020/21 Revised Budget	2021/22 City Manager Proposed	2021/22 Budget Committee Approved	2021/22 City Council Adopted
Community Development						
Requirements by Type						
Personnel	-	-	-	54,057	54,057	54,057
Benefits	-	-	-	41,699	41,699	41,699
Professional & Technical Services	5,302	9,602	100,000	100,000	100,000	100,000
Other Services	22,376	-	-	-	-	-
Materials	-	54	-	-	-	-
City Grants & Contributions	-	23,932	19,226,000	10,705,000	10,705,000	10,705,000
Internal Payments	-	-	141,000	73,244	73,244	73,244
Community Development Total	<u>27,678</u>	<u>33,588</u>	<u>19,467,000</u>	<u>10,974,000</u>	<u>10,974,000</u>	<u>10,974,000</u>

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Expenditure Information by Fund & Department

Fund: Designated Purpose
Dept: Community Development

FY 2021/22 BUDGET HIGHLIGHTS

Personnel Services

Limited Term	\$54,057 increase. Reflects staffing to administer Metro Housing bond funding. Previously this was in the Internal Professional Services line.
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Materials and Services

Passthrough Payment	(\$8,521,000) decrease. Reflects anticipated remaining funds for pass through to projects from the Metro Housing Bond.
Internal Professional Services	(\$67,756) decrease. Reflects internal support for administering Gresham's share of the Metro Housing Bond shifted to the Limited Term line item.

NOTE: Commentary on line items of variances of +/- 10% from fiscal year 2020/21 revised to fiscal year 2021/22 adopted. This does not include the 2900 series of material and services. These line items are internal service charges allocated to each fund/division from the City's internal service providers. For a complete explanation, see the Internal Service Charge Manual.

Line Item Detail by Department

Designated Purpose Fund	2020/21 Revised Budget	2021/22 City Manager Proposed	2021/22 Budget Committee Approved	2021/22 City Council Adopted
Community Development				
Requirements by Type				
Personnel				
501004 Limited Term	-	54,057	54,057	54,057
Total Personnel	-	54,057	54,057	54,057
Benefits				
501101 FICA	-	4,135	4,135	4,135
501102 Tri-Met Tax	-	426	426	426
501110 PERS - Employer	-	8,271	8,271	8,271
501111 PERS - IAP Pickup	-	3,243	3,243	3,243
501112 PERS - Bond	-	1,989	1,989	1,989
501120 Health Insurance	-	19,875	19,875	19,875
501121 Dental Insurance	-	1,900	1,900	1,900
501122 Workers' Compensation	-	675	675	675
501130 Other Benefits	-	1,185	1,185	1,185
Total Benefits	-	41,699	41,699	41,699
Professional & Technical Services				
502006 Contracted Services	100,000	100,000	100,000	100,000
Total Professional & Technical Services	100,000	100,000	100,000	100,000
City Grants & Contributions				
502408 Incentive Programs	100,000	100,000	100,000	100,000
502414 Downtown - SBIP	27,500	27,500	27,500	27,500
502416 Civic Neighborhood - SBIP	27,500	27,500	27,500	27,500
502418 Rockwood UR - SBIP	50,000	50,000	50,000	50,000
502420 Passthrough Payment	19,021,000	10,500,000	10,500,000	10,500,000
Total City Grants & Contributions	19,226,000	10,705,000	10,705,000	10,705,000
Internal Payments				
502810 Internal Professional Services	141,000	73,244	73,244	73,244
Total Internal Payments	141,000	73,244	73,244	73,244
Community Development Total	19,467,000	10,974,000	10,974,000	10,974,000

Department Requirements

Designated Purpose Fund	2018/19 Actual	2019/20 Actual	2020/21 Revised Budget	2021/22 City Manager Proposed	2021/22 Budget Committee Approved	2021/22 City Council Adopted
Economic Development						
<u>Requirements by Division</u>						
Enterprise Zone CSF Projects	2,000	874,000	4,600,000	3,388,000	3,388,000	3,388,000
Economic Development Total	<u>2,000</u>	<u>874,000</u>	<u>4,600,000</u>	<u>3,388,000</u>	<u>3,388,000</u>	<u>3,388,000</u>
<u>Requirements by Category</u>						
Materials & Services	2,000	874,000	4,600,000	3,388,000	3,388,000	3,388,000
Economic Development Total	<u>2,000</u>	<u>874,000</u>	<u>4,600,000</u>	<u>3,388,000</u>	<u>3,388,000</u>	<u>3,388,000</u>

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REQUIREMENTS NOTE: No significant structural changes.

Department Requirements by Type

Designated Purpose Fund	2018/19 Actual	2019/20 Actual	2020/21 Revised Budget	2021/22 City Manager Proposed	2021/22 Budget Committee Approved	2021/22 City Council Adopted
Economic Development						
Requirements by Type						
Professional & Technical Services	2,000	3,000	4,600,000	3,388,000	3,388,000	3,388,000
City Grants & Contributions	-	871,000	-	-	-	-
Economic Development Total	2,000	874,000	4,600,000	3,388,000	3,388,000	3,388,000

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Expenditure Information by Fund & Department

Fund: Designated Purpose
Dept: Economic Development Services

FY 2021/22 BUDGET HIGHLIGHTS

Materials and Services

Contracted Services (\$1,212,000) decrease. Reflects anticipated available funding for the Enterprise Zone community service projects.

NOTE: Commentary on line items of variances of +/- 10% from fiscal year 2020/21 revised to fiscal year 2021/22 adopted. This does not include the 2900 series of material and services. These line items are internal service charges allocated to each fund/division from the City's internal service providers. For a complete explanation, see the Internal Service Charge Manual.

Line Item Detail by Department

Designated Purpose Fund	2020/21 Revised Budget	2021/22 City Manager Proposed	2021/22 Budget Committee Approved	2021/22 City Council Adopted
Economic Development				
Requirements by Type				
Professional & Technical Services				
502006 Contracted Services	4,600,000	3,388,000	3,388,000	3,388,000
Total Professional & Technical Services	4,600,000	3,388,000	3,388,000	3,388,000
Economic Development Total	4,600,000	3,388,000	3,388,000	3,388,000

Department Requirements

Designated Purpose Fund	2018/19 Actual	2019/20 Actual	2020/21 Revised Budget	2021/22 City Manager Proposed	2021/22 Budget Committee Approved	2021/22 City Council Adopted
Community Livability						
Requirements by Division						
Outreach Services	449,862	478,551	535,000	365,000	365,000	365,000
Gresham Sponsored Events	107,137	86,875	174,400	122,650	122,650	122,650
Community Enhancement Program	22,205	47,890	60,000	62,000	62,000	62,000
Community Livability Total	579,204	613,316	769,400	549,650	549,650	549,650
Requirements by Category						
Personnel Services	104,704	137,141	130,074	240,622	240,622	240,622
Materials & Services	474,500	476,175	639,326	309,028	309,028	309,028
Community Livability Total	579,204	613,316	769,400	549,650	549,650	549,650

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REQUIREMENTS NOTE: No significant structural changes.

Department Requirements by Type

Designated Purpose Fund	2018/19 Actual	2019/20 Actual	2020/21 Revised Budget	2021/22 City Manager Proposed	2021/22 Budget Committee Approved	2021/22 City Council Adopted
Community Livability						
Requirements by Type						
Personnel	68,218	86,961	81,909	148,828	148,828	148,828
Benefits	36,486	50,180	48,165	91,794	91,794	91,794
Professional & Technical Services	378,733	326,817	469,726	143,678	143,678	143,678
Property Services	8,076	5,937	18,000	16,500	16,500	16,500
Other Services	50,335	112,346	116,950	113,700	113,700	113,700
Materials	12,235	3,928	10,650	10,150	10,150	10,150
Internal Payments	-	27,147	24,000	25,000	25,000	25,000
Internal Service Charges	25,121	-	-	-	-	-
Community Livability Total	579,204	613,316	769,400	549,650	549,650	549,650

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Expenditure Information by Fund & Department

Fund: Designated Purpose
Dept: Community Livability

FY 2021/22 BUDGET HIGHLIGHTS

Personnel Services

Limited Term	\$75,239 increase. Reflects a shift in grant programming from the contracted services lines.
Temporary & Seasonal	(\$8,320) decrease. Reflects current staffing levels.

Materials and Services

Contracted Services	(\$326,048) decrease. Primarily reflects a shift in grant programming to Limited Term staffing, the expiration of an IGA with Multnomah County for funding for Family of Friends and shifts in available grant funding.
Office Supplies	(\$3,000) decrease. Reflects reduction in supplies for community events given COVID-19 restrictions.
Signs	\$2,500 increase. Reflects increase in signage costs for community events.

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Line Item Detail by Department

Designated Purpose Fund	2020/21 Revised Budget	2021/22 City Manager Proposed	2021/22 Budget Committee Approved	2021/22 City Council Adopted
Community Livability				
Requirements by Type				
Personnel				
501004 Limited Term	61,589	136,828	136,828	136,828
501006 Temporary & Seasonal	8,320	-	-	-
501010 Overtime	12,000	12,000	12,000	12,000
Total Personnel	81,909	148,828	148,828	148,828
Benefits				
501101 FICA	6,280	11,363	11,363	11,363
501102 Tri-Met Tax	638	1,175	1,175	1,175
501110 PERS - Employer	6,101	22,771	22,771	22,771
501111 PERS - IAP Pickup	4,415	8,931	8,931	8,931
501112 PERS - Bond	2,708	5,478	5,478	5,478
501120 Health Insurance	22,653	33,080	33,080	33,080
501121 Dental Insurance	2,533	3,278	3,278	3,278
501122 Workers' Compensation	1,444	2,679	2,679	2,679
501130 Other Benefits	1,393	3,039	3,039	3,039
Total Benefits	48,165	91,794	91,794	91,794
Professional & Technical Services				
502006 Contracted Services	469,426	143,378	143,378	143,378
502020 Permits & Licenses	300	300	300	300
Total Professional & Technical Services	469,726	143,678	143,678	143,678
Property Services				
502140 Rent/Lease	18,000	16,500	16,500	16,500
Total Property Services	18,000	16,500	16,500	16,500
Other Services				
502204 Printing	1,250	1,000	1,000	1,000
502208 Promotion	110,000	105,750	105,750	105,750
502215 Travel Expenses	50	50	50	50
502216 Meals	5,650	6,900	6,900	6,900
Total Other Services	116,950	113,700	113,700	113,700
Materials				
502301 Office Supplies	7,050	4,050	4,050	4,050
502341 Signs	3,500	6,000	6,000	6,000
502361 Postage & Delivery	100	100	100	100
Total Materials	10,650	10,150	10,150	10,150
Internal Payments				
502810 Internal Professional Services	24,000	25,000	25,000	25,000
Total Internal Payments	24,000	25,000	25,000	25,000
Community Livability Total	769,400	549,650	549,650	549,650

Department Requirements

Designated Purpose Fund	2018/19 Actual	2019/20 Actual	2020/21 Revised Budget	2021/22 City Manager Proposed	2021/22 Budget Committee Approved	2021/22 City Council Adopted
Parks						
Requirements by Division						
Sports Field Fees	29,094	19,200	100,000	100,000	100,000	100,000
Parks Projects	-	-	-	126,000	126,000	126,000
Parks Total	29,094	19,200	100,000	226,000	226,000	226,000
Requirements by Category						
Materials & Services	29,094	19,200	100,000	226,000	226,000	226,000
Parks Total	29,094	19,200	100,000	226,000	226,000	226,000

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REQUIREMENTS NOTE: No significant structural changes.

Department Requirements by Type

Designated Purpose Fund	2018/19 Actual	2019/20 Actual	2020/21 Revised Budget	2021/22 City Manager Proposed	2021/22 Budget Committee Approved	2021/22 City Council Adopted
Parks						
Requirements by Type						
Professional & Technical Services	29,094	19,200	-	126,000	126,000	126,000
Property Services	-	-	100,000	100,000	100,000	100,000
Parks Total	29,094	19,200	100,000	226,000	226,000	226,000

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Expenditure Information by Fund & Department

Fund: Designated Purpose

Dept: Parks

FY 2021/22 BUDGET HIGHLIGHTS

Materials and Services

Contracted Services	\$126,000 increase. Reflects anticipated funding from CDBG for parks projects.
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Line Item Detail by Department

Designated Purpose Fund	2020/21 Revised Budget	2021/22 City Manager Proposed	2021/22 Budget Committee Approved	2021/22 City Council Adopted
Parks				
Requirements by Type				
Professional & Technical Services				
502006 Contracted Services	-	126,000	126,000	126,000
Total Professional & Technical Services	-	126,000	126,000	126,000
Property Services				
502124 Infrastructure R & M	100,000	100,000	100,000	100,000
Total Property Services	100,000	100,000	100,000	100,000
Parks Total	100,000	226,000	226,000	226,000

Department Requirements

Designated Purpose Fund	2018/19 Actual	2019/20 Actual	2020/21 Revised Budget	2021/22 City Manager Proposed	2021/22 Budget Committee Approved	2021/22 City Council Adopted
Environmental Services						
Requirements by Division						
Skateboard Park	213	-	-	-	-	-
Trans Planning Grants	75,773	-	-	-	-	-
Urban Tree Program	730	16,848	90,000	90,000	90,000	90,000
Development Coordination	26,450	44,418	200,000	200,000	200,000	200,000
Sustainability Grants	-	-	-	279,825	279,825	279,825
Solid Waste Hauler RSF	86,100	-	-	-	-	-
Environmental Services Total	189,266	61,266	290,000	569,825	569,825	569,825
Requirements by Category						
Materials & Services	189,266	61,266	290,000	290,000	290,000	290,000
Capital Outlay	-	-	-	279,825	279,825	279,825
Environmental Services Total	189,266	61,266	290,000	569,825	569,825	569,825

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REQUIREMENTS NOTE: No significant structural changes.

Department Requirements by Type

Designated Purpose Fund	2018/19 Actual	2019/20 Actual	2020/21 Revised Budget	2021/22 City Manager Proposed	2021/22 Budget Committee Approved	2021/22 City Council Adopted
Environmental Services						
Requirements by Type						
Professional & Technical Services	79,102	54,558	290,000	290,000	290,000	290,000
Other Services	96,100	-	-	-	-	-
Materials	4,538	6,708	-	-	-	-
Internal Service Charges	9,526	-	-	-	-	-
Capital Outlay	-	-	-	279,825	279,825	279,825
Environmental Services Total	189,266	61,266	290,000	569,825	569,825	569,825

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Expenditure Information by Fund & Department

Fund: Designated Purpose
Dept: Environmental Services

FY 2021/22 BUDGET HIGHLIGHTS

Capital Outlay

Equipment	\$215,825 increase. Reflects a grant award for the purchase and installation of electric vehicle charging stations around Gresham.
Motor Vehicles	\$64,000 increase. Reflects a grant award for the purchase of electric vehicles.

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Line Item Detail by Department

Designated Purpose Fund	2020/21 Revised Budget	2021/22 City Manager Proposed	2021/22 Budget Committee Approved	2021/22 City Council Adopted
Environmental Services				
Requirements by Type				
Professional & Technical Services				
502006 Contracted Services	290,000	290,000	290,000	290,000
Total Professional & Technical Services	290,000	290,000	290,000	290,000
Capital Outlay				
503008 Equipment	-	215,825	215,825	215,825
503010 Motor Vehicles	-	64,000	64,000	64,000
Total Capital Outlay	-	279,825	279,825	279,825
Environmental Services Total	290,000	569,825	569,825	569,825

Resources and Requirements by Fund

System Development Charges Fund	2018/19 Actual	2019/20 Actual	2020/21 Revised Budget	2021/22 City Manager Proposed	2021/22 Budget Committee Approved	2021/22 City Council Adopted
Resources						
Charges for Services	7,286,384	11,203,876	34,423,100	26,659,000	26,659,000	26,659,000
Miscellaneous Income	403,799	573,884	287,000	287,400	287,400	287,400
Beginning Balance	15,735,083	18,886,839	9,568,900	17,828,000	17,828,000	17,828,000
Total Resources	23,425,266	30,664,599	44,279,000	44,774,400	44,774,400	44,774,400
Requirements						
Interfund Transfers	4,538,427	3,752,098	43,040,705	37,250,500	37,250,500	37,250,500
Unappropriated	18,886,839	26,912,501	1,238,295	7,523,900	7,523,900	7,523,900
<i>Non-Operating Total</i>	<i>23,425,266</i>	<i>30,664,599</i>	<i>44,279,000</i>	<i>44,774,400</i>	<i>44,774,400</i>	<i>44,774,400</i>
Total Requirements	23,425,266	30,664,599	44,279,000	44,774,400	44,774,400	44,774,400

GENERAL NOTE: The City began using a new Chart of Accounts structure in fiscal year 2019/20. Several funds, departments, and divisions were restructured, and certain revenue and expense items were recategorized. As a result, comparisons with prior years may be difficult. Please refer to the *Budget Message* section of this document for further details regarding account structure changes, and to the *Revenue Information* and *Expenditure Information* sections for additional details regarding year over year budget comparisons.

RESOURCES NOTE: Beginning in fiscal year 2019/20, System Development Charge Credits are included in Charges for Services rather than Other Resources and Interest Income is included within Miscellaneous Income.

REQUIREMENTS NOTE: No significant structural changes.

Resources and Requirements by Fund

CDBG/HOME Fund (Previously Dedicated Revenue Fund)	2018/19 Actual	2019/20 Actual	2020/21 Revised Budget	2021/22 City Manager Proposed	2021/22 Budget Committee Approved	2021/22 City Council Adopted
Resources						
Intergovernmental	-	1,617,297	4,685,412	6,382,254	6,382,254	6,382,254
Charges for Services	698,474	22,294	-	-	-	-
Miscellaneous Income	400	80,321	-	-	-	-
Interfund Transfers	1,680,148	20,000	20,000	20,000	20,000	20,000
Beginning Balance	689,280	709,543	-	-	-	-
Total Resources	3,068,302	2,449,455	4,705,412	6,402,254	6,402,254	6,402,254
Requirements						
Community Development	1,236,527	1,413,208	4,370,085	3,861,015	3,861,015	3,861,015
Environmental Services	929,543	-	-	-	-	-
<i>Operating Total</i>	<i>2,166,070</i>	<i>1,413,208</i>	<i>4,370,085</i>	<i>3,861,015</i>	<i>3,861,015</i>	<i>3,861,015</i>
Interfund Transfers	192,689	822,838	229,600	301,000	301,000	301,000
Contingency	-	-	-	2,200,000	2,200,000	2,200,000
Unappropriated	709,543	213,409	105,727	40,239	40,239	40,239
<i>Non-Operating Total</i>	<i>902,232</i>	<i>1,036,247</i>	<i>335,327</i>	<i>2,541,239</i>	<i>2,541,239</i>	<i>2,541,239</i>
Total Requirements	3,068,302	2,449,455	4,705,412	6,402,254	6,402,254	6,402,254

GENERAL NOTE: The City began using a new Chart of Accounts structure in fiscal year 2019/20. Several funds, departments, and divisions were restructured, and certain revenue and expense items were recategorized. As a result, comparisons with prior years may be difficult. Please refer to the *Budget Message* section of this document for further details regarding account structure changes, and to the *Revenue Information* and *Expenditure Information* sections for additional details regarding year over year budget comparisons.

FUND NOTE: Beginning in fiscal year 2019/20, this fund has been separated into the CDBG/HOME Fund and the Solid Waste & Sustainability Fund. Appropriations are included to transfer the relevant fund balance to the new Solid Waste & Sustainability Fund.

Department Requirements

CDBG/HOME Fund (Previously Dedicated Revenue Fund) Community Development	2018/19 Actual	2019/20 Actual	2020/21 Revised Budget	2021/22 City Manager Proposed	2021/22 Budget Committee Approved	2021/22 City Council Adopted
Requirements by Division						
CDBG/HOME Administration	146,932	203,347	436,002	389,198	389,198	389,198
CDBG/HOME Projects	1,037,975	1,161,960	3,879,623	3,396,779	3,396,779	3,396,779
CDBG/HOME Support Services	51,620	47,901	54,460	75,038	75,038	75,038
Community Development Total	<u>1,236,527</u>	<u>1,413,208</u>	<u>4,370,085</u>	<u>3,861,015</u>	<u>3,861,015</u>	<u>3,861,015</u>
Requirements by Category						
Personnel Services	128,892	193,142	140,148	210,748	210,748	210,748
Materials & Services	1,107,635	1,220,066	4,229,937	3,650,267	3,650,267	3,650,267
Community Development Total	<u>1,236,527</u>	<u>1,413,208</u>	<u>4,370,085</u>	<u>3,861,015</u>	<u>3,861,015</u>	<u>3,861,015</u>

GENERAL NOTE: The City began using a new Chart of Accounts structure in fiscal year 2019/20. Several funds, departments, and divisions were restructured, and certain revenue and expense items were recategorized. As a result, comparisons with prior years may be difficult. Please refer to the *Budget Message* section of this document for further details regarding account structure changes, and to the *Revenue Information and Expenditure Information* sections for additional details regarding year over year budget comparisons.

REQUIREMENTS NOTE: No significant structural changes.

Department Requirements by Type

CDBG/HOME Fund (Previously Dedicated Revenue Fund) Community Development	2018/19 Actual	2019/20 Actual	2020/21 Revised Budget	2021/22 City Manager Proposed	2021/22 Budget Committee Approved	2021/22 City Council Adopted
Requirements by Type						
Personnel	89,529	129,036	87,108	124,673	124,673	124,673
Benefits	39,363	64,106	53,040	86,075	86,075	86,075
Professional & Technical Services	1,050,123	323	13,000	13,000	13,000	13,000
Property Services	692	584	1,300	1,300	1,300	1,300
Other Services	4,142	4,622	7,950	7,850	7,850	7,850
Materials	4,790	4,676	6,400	6,300	6,300	6,300
City Grants & Contributions	-	1,161,960	3,880,523	3,396,779	3,396,779	3,396,779
Internal Payments	-	-	266,304	150,000	150,000	150,000
Internal Service Charges	47,888	47,901	54,460	75,038	75,038	75,038
Community Development Total	<u>1,236,527</u>	<u>1,413,208</u>	<u>4,370,085</u>	<u>3,861,015</u>	<u>3,861,015</u>	<u>3,861,015</u>

GENERAL NOTE: The City began using a new Chart of Accounts structure in fiscal year 2019/20. Several funds, departments, and divisions were restructured, and certain revenue and expense items were recategorized. As a result, comparisons with prior years may be difficult. Please refer to the Budget Message section of this document for further details regarding account structure changes, and to the Revenue Information and Expenditure Information sections for additional details regarding year over year budget comparisons.

Line Item Detail by Department

CDBG/HOME Fund (Previously Dedicated Revenue Fund) Community Development	2020/21 Revised Budget	2021/22 City Manager Proposed	2021/22 Budget Committee Approved	2021/22 City Council Adopted
Requirements by Type				
Personnel				
501001 Wages/Salaries	82,108	78,399	78,399	78,399
501004 Limited Term	-	41,274	41,274	41,274
501010 Overtime	5,000	5,000	5,000	5,000
Total Personnel	87,108	124,673	124,673	124,673
Benefits				
501101 FICA	6,664	7,860	7,860	7,860
501102 Tri-Met Tax	678	986	986	986
501110 PERS - Employer	7,221	19,076	19,076	19,076
501111 PERS - IAP Pickup	5,226	7,481	7,481	7,481
501112 PERS - Bond	3,206	4,591	4,591	4,591
501120 Health Insurance	24,669	37,389	37,389	37,389
501121 Dental Insurance	2,533	3,436	3,436	3,436
501122 Workers' Compensation	1,089	1,560	1,560	1,560
501130 Other Benefits	1,754	3,696	3,696	3,696
Total Benefits	53,040	86,075	86,075	86,075
Professional & Technical Services				
502006 Contracted Services	13,000	13,000	13,000	13,000
Total Professional & Technical Services	13,000	13,000	13,000	13,000
Property Services				
502106 Cell Phone/Wireless Services	400	400	400	400
502140 Rent/Lease	900	900	900	900
Total Property Services	1,300	1,300	1,300	1,300
Other Services				
502204 Printing	100	-	-	-
502208 Promotion	1,000	1,000	1,000	1,000
502212 Dues & Memberships	2,600	2,600	2,600	2,600
502214 Training & Education	1,000	1,000	1,000	1,000
502215 Travel Expenses	2,350	2,350	2,350	2,350
502216 Meals	900	900	900	900
Total Other Services	7,950	7,850	7,850	7,850
Materials				
502301 Office Supplies	700	700	700	700
502314 Minor Equipment & Tools	800	800	800	800
502360 Books & Publications	300	300	300	300
502361 Postage & Delivery	100	-	-	-
502363 Computer/Software/Maintenance	4,500	4,500	4,500	4,500
Total Materials	6,400	6,300	6,300	6,300
City Grants & Contributions				
502402 CDBG/HOME Expense	3,879,623	3,396,779	3,396,779	3,396,779

Line Item Detail by Department

CDBG/HOME Fund (Previously Dedicated Revenue Fund) Community Development		2020/21 Revised Budget	2021/22 City Manager Proposed	2021/22 Budget Committee Approved	2021/22 City Council Adopted
502408	Incentive Programs	900	-	-	-
Total City Grants & Contributions		3,880,523	3,396,779	3,396,779	3,396,779
Internal Payments					
502810	Internal Professional Services	266,304	150,000	150,000	150,000
Total Internal Payments		266,304	150,000	150,000	150,000
Internal Service Charges					
502904	ISC - Property Management	3,800	3,744	3,744	3,744
502910	ISC - Legal	20,305	41,755	41,755	41,755
502916	ISC - City Administration	3,662	4,444	4,444	4,444
502918	ISC - Financial Services	3,497	3,954	3,954	3,954
502922	ISC - Information Services	9,527	6,231	6,231	6,231
502924	ISC - Citywide Services	4,647	5,608	5,608	5,608
502926	ISC - General Support Services	635	702	702	702
502928	ISC - Community Livability	2,756	2,797	2,797	2,797
502930	ISC - Liability Management	1,741	2,084	2,084	2,084
502932	ISC - Community Development	1,840	1,813	1,813	1,813
502934	ISC - Economic Development	1,435	1,291	1,291	1,291
502952	ISC - Computer Replacement	615	615	615	615
Total Internal Service Charges		54,460	75,038	75,038	75,038
Community Development Total		4,370,085	3,861,015	3,861,015	3,861,015

Department Requirements

CDBG/HOME Fund (Previously Dedicated Revenue Fund) Environmental Services	2018/19 Actual	2019/20 Actual	2020/21 Revised Budget	2021/22 City Manager Proposed	2021/22 Budget Committee Approved	2021/22 City Council Adopted
Requirements by Division						
Solid Waste	729,777	-	-	-	-	-
Solid Waste Support Services	199,766	-	-	-	-	-
Environmental Services Total	929,543	-	-	-	-	-
Requirements by Category						
Personnel Services	675,975	-	-	-	-	-
Materials & Services	253,568	-	-	-	-	-
Environmental Services Total	929,543	-	-	-	-	-

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REQUIREMENTS NOTE: Beginning in fiscal year 2019/20, this function has been moved to the Solid Waste & Sustainability Fund.

Department Requirements by Type

CDBG/HOME Fund (Previously Dedicated Revenue Fund) Environmental Services	2018/19 Actual	2019/20 Actual	2020/21 Revised Budget	2021/22 City Manager Proposed	2021/22 Budget Committee Approved	2021/22 City Council Adopted
Requirements by Type						
Personnel	431,974	-	-	-	-	-
Benefits	244,001	-	-	-	-	-
Professional & Technical Services	32,160	-	-	-	-	-
Property Services	2,375	-	-	-	-	-
Other Services	28,920	-	-	-	-	-
Materials	10,457	-	-	-	-	-
Internal Service Charges	179,656	-	-	-	-	-
Environmental Services Total	929,543	-	-	-	-	-

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Resources and Requirements by Fund

Grants Fund	2018/19 Actual	2019/20 Actual	2020/21 Revised Budget	2021/22 City Manager Proposed	2021/22 Budget Committee Approved	2021/22 City Council Adopted
Resources						
Intergovernmental	7,060,057	-	-	-	-	-
Miscellaneous Income	11,277	-	-	-	-	-
Total Resources	7,071,334	-	-	-	-	-
Requirements						
Interfund Transfers	7,071,334	-	-	-	-	-
Non-Operating Total	7,071,334	-	-	-	-	-
Total Requirements	7,071,334	-	-	-	-	-

GENERAL NOTE: The City began using a new Chart of Accounts structure in fiscal year 2019/20. Several funds, departments, and divisions were restructured, and certain revenue and expense items were recategorized. As a result, comparisons with prior years may be difficult. Please refer to the *Budget Message* section of this document for further details regarding account structure changes, and to the *Revenue Information* and *Expenditure Information* sections for additional details regarding year over year budget comparisons.

FUND NOTE: Beginning in fiscal year 2019/20, this fund has been discontinued. All grants will be received directly into the fund where the work is being performed.

Resources and Requirements by Fund

General Government Debt Service Fund	2018/19 Actual	2019/20 Actual	2020/21 Revised Budget	2021/22 City Manager Proposed	2021/22 Budget Committee Approved	2021/22 City Council Adopted
Resources						
Intergovernmental	3,269	950	-	-	-	-
Interfund Transfers	3,891,538	2,425,391	11,610,400	2,355,000	2,355,000	2,355,000
Financing Proceeds	5,650,000	-	25,084,000	35,836,000	35,836,000	35,836,000
Beginning Balance	2,698	260,855	3,000	50,000	50,000	50,000
Total Resources	9,547,505	2,687,196	36,697,400	38,241,000	38,241,000	38,241,000
Requirements						
Debt Service	9,286,650	2,429,230	36,690,000	38,185,000	38,185,000	38,185,000
Unappropriated	260,855	257,966	7,400	56,000	56,000	56,000
<i>Non-Operating Total</i>	<i>9,547,505</i>	<i>2,687,196</i>	<i>36,697,400</i>	<i>38,241,000</i>	<i>38,241,000</i>	<i>38,241,000</i>
Total Requirements	9,547,505	2,687,196	36,697,400	38,241,000	38,241,000	38,241,000

GENERAL NOTE: The City began using a new Chart of Accounts structure in fiscal year 2019/20. Several funds, departments, and divisions were restructured, and certain revenue and expense items were recategorized. As a result, comparisons with prior years may be difficult. Please refer to the *Budget Message* section of this document for further details regarding account structure changes, and to the *Revenue Information and Expenditure Information* sections for additional details regarding year over year budget comparisons.

FUND NOTE: No significant structural changes.

Resources and Requirements by Fund

Pension Bond Debt Service Fund	2018/19 Actual	2019/20 Actual	2020/21 Revised Budget	2021/22 City Manager Proposed	2021/22 Budget Committee Approved	2021/22 City Council Adopted
Resources						
Miscellaneous Income	-	20,907	-	-	-	-
Internal Payments	-	1,928,880	2,011,000	2,099,000	2,099,000	2,099,000
Internal Service Charges	1,848,797	-	-	-	-	-
Beginning Balance	500,730	501,058	501,000	527,000	527,000	527,000
Total Resources	<u>2,349,527</u>	<u>2,450,845</u>	<u>2,512,000</u>	<u>2,626,000</u>	<u>2,626,000</u>	<u>2,626,000</u>
Requirements						
Debt Service	1,848,469	1,926,648	2,511,000	2,626,000	2,626,000	2,626,000
Unappropriated	501,058	524,197	1,000	-	-	-
<i>Non-Operating Total</i>	<i>2,349,527</i>	<i>2,450,845</i>	<i>2,512,000</i>	<i>2,626,000</i>	<i>2,626,000</i>	<i>2,626,000</i>
Total Requirements	<u>2,349,527</u>	<u>2,450,845</u>	<u>2,512,000</u>	<u>2,626,000</u>	<u>2,626,000</u>	<u>2,626,000</u>

GENERAL NOTE: The City began using a new Chart of Accounts structure in fiscal year 2019/20. Several funds, departments, and divisions were restructured, and certain revenue and expense items were recategorized. As a result, comparisons with prior years may be difficult. Please refer to the *Budget Message* section of this document for further details regarding account structure changes, and to the *Revenue Information* and *Expenditure Information* sections for additional details regarding year over year budget comparisons.

RESOURCES NOTE: Beginning in fiscal year 2019/20, revenue is shown as Internal Payments rather than Internal Service Charges.

REQUIREMENTS NOTE: No significant structural changes.

Resources and Requirements by Fund

Urban Renewal Debt Service Fund	2018/19 Actual	2019/20 Actual	2020/21 Revised Budget	2021/22 City Manager Proposed	2021/22 Budget Committee Approved	2021/22 City Council Adopted
Resources						
Intergovernmental	1,783,920	1,690,140	1,715,000	1,738,000	1,738,000	1,738,000
Beginning Balance	701	28,273	71,000	28,000	28,000	28,000
Total Resources	1,784,621	1,718,413	1,786,000	1,766,000	1,766,000	1,766,000
Requirements						
Debt Service	1,756,348	1,690,261	1,715,000	1,740,000	1,740,000	1,740,000
Unappropriated	28,273	28,152	71,000	26,000	26,000	26,000
<i>Non-Operating Total</i>	<i>1,784,621</i>	<i>1,718,413</i>	<i>1,786,000</i>	<i>1,766,000</i>	<i>1,766,000</i>	<i>1,766,000</i>
Total Requirements	1,784,621	1,718,413	1,786,000	1,766,000	1,766,000	1,766,000

GENERAL NOTE: The City began using a new Chart of Accounts structure in fiscal year 2019/20. Several funds, departments, and divisions were restructured, and certain revenue and expense items were recategorized. As a result, comparisons with prior years may be difficult. Please refer to the *Budget Message* section of this document for further details regarding account structure changes, and to the *Revenue Information and Expenditure Information* sections for additional details regarding year over year budget comparisons.

FUND NOTE: No significant structural changes.

Resources and Requirements by Fund

Water Debt Service Fund	2018/19 Actual	2019/20 Actual	2020/21 Revised Budget	2021/22 City Manager Proposed	2021/22 Budget Committee Approved	2021/22 City Council Adopted
Resources						
Miscellaneous Income	-	3,810	-	-	-	-
Interfund Transfers	636,834	693,895	750,000	1,800,000	1,800,000	1,800,000
Financing Proceeds	-	-	-	23,226,000	23,226,000	23,226,000
Beginning Balance	261,058	282,843	221,000	288,000	288,000	288,000
Total Resources	897,892	980,548	971,000	25,314,000	25,314,000	25,314,000
Requirements						
Debt Service	615,049	694,636	704,000	25,027,000	25,027,000	25,027,000
Unappropriated	282,843	285,912	267,000	287,000	287,000	287,000
<i>Non-Operating Total</i>	<i>897,892</i>	<i>980,548</i>	<i>971,000</i>	<i>25,314,000</i>	<i>25,314,000</i>	<i>25,314,000</i>
Total Requirements	897,892	980,548	971,000	25,314,000	25,314,000	25,314,000

GENERAL NOTE: The City began using a new Chart of Accounts structure in fiscal year 2019/20. Several funds, departments, and divisions were restructured, and certain revenue and expense items were recategorized. As a result, comparisons with prior years may be difficult. Please refer to the *Budget Message* section of this document for further details regarding account structure changes, and to the *Revenue Information* and *Expenditure Information* sections for additional details regarding year over year budget comparisons.

FUND NOTE: No significant structural changes.

Resources and Requirements by Fund

Stormwater Debt Service Fund	2018/19 Actual	2019/20 Actual	2020/21 Revised Budget	2021/22 City Manager Proposed	2021/22 Budget Committee Approved	2021/22 City Council Adopted
Resources						
Miscellaneous Income	-	2,349	-	-	-	-
Interfund Transfers	824,291	823,807	800,000	268,000	268,000	268,000
Beginning Balance	198,157	198,157	171,000	176,000	176,000	176,000
Total Resources	1,022,448	1,024,313	971,000	444,000	444,000	444,000
Requirements						
Debt Service	824,291	823,807	826,000	268,000	268,000	268,000
Unappropriated	198,157	200,506	145,000	176,000	176,000	176,000
<i>Non-Operating Total</i>	<i>1,022,448</i>	<i>1,024,313</i>	<i>971,000</i>	<i>444,000</i>	<i>444,000</i>	<i>444,000</i>
Total Requirements	1,022,448	1,024,313	971,000	444,000	444,000	444,000

GENERAL NOTE: The City began using a new Chart of Accounts structure in fiscal year 2019/20. Several funds, departments, and divisions were restructured, and certain revenue and expense items were recategorized. As a result, comparisons with prior years may be difficult. Please refer to the *Budget Message* section of this document for further details regarding account structure changes, and to the *Revenue Information* and *Expenditure Information* sections for additional details regarding year over year budget comparisons.

FUND NOTE: No significant structural changes.

Resources and Requirements by Fund

Wastewater Debt Service	2018/19 Actual	2019/20 Actual	2020/21 Revised Budget	2021/22 City Manager Proposed	2021/22 Budget Committee Approved	2021/22 City Council Adopted
Resources						
Intergovernmental	211,863	219,343	223,000	-	-	-
Miscellaneous Income	34,724	15,690	25,000	15,000	15,000	15,000
Interfund Transfers	2,200,000	2,497,095	2,235,000	1,970,000	1,970,000	1,970,000
Beginning Balance	665,867	607,904	646,000	825,000	825,000	825,000
Total Resources	<u>3,112,454</u>	<u>3,340,032</u>	<u>3,129,000</u>	<u>2,810,000</u>	<u>2,810,000</u>	<u>2,810,000</u>
Requirements						
Debt Service	2,504,550	2,497,308	2,478,400	2,214,000	2,214,000	2,214,000
Unappropriated	607,904	842,724	650,600	596,000	596,000	596,000
<i>Non-Operating Total</i>	<u>3,112,454</u>	<u>3,340,032</u>	<u>3,129,000</u>	<u>2,810,000</u>	<u>2,810,000</u>	<u>2,810,000</u>
Total Requirements	<u>3,112,454</u>	<u>3,340,032</u>	<u>3,129,000</u>	<u>2,810,000</u>	<u>2,810,000</u>	<u>2,810,000</u>

GENERAL NOTE: The City began using a new Chart of Accounts structure in fiscal year 2019/20. Several funds, departments, and divisions were restructured, and certain revenue and expense items were recategorized. As a result, comparisons with prior years may be difficult. Please refer to the *Budget Message* section of this document for further details regarding account structure changes, and to the *Revenue Information* and *Expenditure Information* sections for additional details regarding year over year budget comparisons.

RESOURCES NOTE: Beginning in fiscal year 2019/20, Interest Income is included within Miscellaneous Income.

REQUIREMENTS NOTE: No significant structural changes.

Resources and Requirements by Fund

City Facility Debt Service Fund	2018/19 Actual	2019/20 Actual	2020/21 Revised Budget	2021/22 City Manager Proposed	2021/22 Budget Committee Approved	2021/22 City Council Adopted
Resources						
Miscellaneous Income	-	1,769	-	-	-	-
Interfund Transfers	88,000	439,452	442,000	442,000	442,000	442,000
Beginning Balance	81,868	82,375	247,000	43,000	43,000	43,000
Total Resources	169,868	523,596	689,000	485,000	485,000	485,000
Requirements						
Debt Service	87,493	452,717	457,000	458,000	458,000	458,000
Unappropriated	82,375	70,879	232,000	27,000	27,000	27,000
<i>Non-Operating Total</i>	<i>169,868</i>	<i>523,596</i>	<i>689,000</i>	<i>485,000</i>	<i>485,000</i>	<i>485,000</i>
Total Requirements	169,868	523,596	689,000	485,000	485,000	485,000

GENERAL NOTE: The City began using a new Chart of Accounts structure in fiscal year 2019/20. Several funds, departments, and divisions were restructured, and certain revenue and expense items were recategorized. As a result, comparisons with prior years may be difficult. Please refer to the *Budget Message* section of this document for further details regarding account structure changes, and to the *Revenue Information and Expenditure Information* sections for additional details regarding year over year budget comparisons.

FUND NOTE: No significant structural changes.

Capital Improvement Funds Overview

Capital Improvement Funds Revenues and Expenditures

Capital project funds account for the resources used to improve the public infrastructure, purchase land, or buildings. The City budgets the following capital project funds:

- *Parks Fund* – Accounts for projects to expand or improve Gresham’s public parks funded with revenues from system development charges, grants, loan proceeds and regional bond measures. Additional Parks projects are included in the General Development and the City UR Capital Improvement Funds.
- *General Development Fund* – This fund was established to address the infrastructure needs in the Pleasant Valley and Springwater areas. The revenue comes primarily from the System Development Charges Fund to reimburse private developers with SDC credits for the construction of SDC eligible infrastructure and to fund projects constructed by the City.
- *Transportation Construction Fund* – This fund accounts for transportation related capital projects. Revenues come from gasoline taxes, grants, loan proceeds, and transfers from the System Development Charges Fund. Expenditures are for maintenance and enhancements to the City’s streets. Beginning in fiscal year 2019/20, activity previously shown in the Footpaths and Bike Routes Fund has been incorporated.
 - *Footpaths and Bike Routes Subfund* – Accounts for projects specific to improving pedestrian and bikeway facilities. One percent of gasoline tax revenue is received in the Footpaths and Bike Routes subfund in compliance with a statewide program dedicated to improving sidewalks, providing bicycle lanes, and increasing pedestrian mobility.
- *City UR Capital Improvement Fund* – This fund accounts for capital expenditures made on behalf of the Gresham Redevelopment Commission (GRDC), under an intergovernmental agreement to carry out the urban renewal plan. The funding is received from the GRDC, transfers from the System Development Charges Fund, grants, the Streetlight Fund, the Transportation Fund, and loan proceeds on behalf of Transportation.
- *Water Construction Fund* – This fund accounts for water-related capital projects. Revenues typically come from water utility rates, transfers from the System Development Charges Fund and loan proceeds. Expenditures are for maintenance and enhancements to the City’s water system.
- *Stormwater Construction Fund* – This fund accounts for stormwater related capital projects. Revenues come primarily from stormwater utility rates, transfers from the System Development Charges Fund, and loan proceeds. Expenditures are for maintenance and enhancements to the City’s stormwater system.
- *Wastewater Construction Fund* – This fund accounts for wastewater related capital projects. Revenues come primarily from wastewater utility rates, loan proceeds, and transfers from the System Development Charges Fund. Expenditures are for maintenance and enhancements to the City’s wastewater system.
- *City Facility Capital Fund* – This fund accounts for capital expenditures related to City-owned facilities such as City Hall, the Public Safety and Schools building, and fire stations. Revenues primarily come from operating departments. Expenditures are for maintenance and enhancements to city facilities.
- *Enterprise Systems Replacement Fund* – This fund accounts for capital expenditures related to enterprise business systems such as the utility billing and enterprise resource planning

Capital Improvement Funds Overview

replacements. Revenues primarily come from operating departments. Expenditures are for implementation and upgrade costs related to these systems.

- *Footpaths & Bike Routes Fund* – As of fiscal year 2019/20 this fund was merged with the Transportation Construction Fund as a subfund. This fund is included here for historical purposes.

Capital Improvement Funds Issues and Changes

The City of Gresham adopts the Five-Year Capital Improvement Program as a separate document from the budget; however, the two documents are closely linked. The projects scheduled during the first year of the CIP are adopted as part of the City's annual budget.

The Capital Improvement Program is updated on an annual basis. This process includes a Type IV Hearing with the Gresham Planning Commission, which was held on April 12, 2021. A Type IV Hearing is scheduled with the Gresham City Council on May 18, 2021; an enactment reading and final adoption is scheduled for June 15, 2021.

Following are a few significant projects budgeted for fiscal year 2021/22:

Park Fund

- Plan, design, and construct park or trail improvements and amenities associated with Gresham's "Local Share" component of Metro's 2019 Parks and Natural Areas bond measure.
- Pending grant funding from the Oregon State Lottery Bond, for design and constructing improvements at Gradin Community Sports Park including an additional softball/Little League baseball or soccer field, a concession/restroom building, and other related amenities.

Transportation Construction Fund

- Street surfacing improvements for citywide pavement preservation projects meant to extend the life of the transportation network.
- Local street pavement reconstruction so that streets may continue to serve their purpose in the transportation system.
- Construct both the NE Cleveland Street improvements from Stark to Burnside and the Hogan Drive improvements from Powell to Burnside to improve bicycle and pedestrian facilities.
- Construct intersection improvements at 223rd and Stark.
- Continue preliminary engineering work on the Division Street bicycle and pedestrian improvements from Birdsdale to Wallula.

Footpaths and Bike Routes Fund

- Continue construction of, and modifications to, sidewalk ramps to improve pedestrian safety and transportation facilities to all users.
- Install pedestrian enhancements, especially related to crossings and sidewalks.

Capital Improvement Funds Overview

General Development Fund

- The capital budget includes the authority to provide system development charge credits, as well as construct wetland, stream, and floodplain mitigation projects, as needed to support potential development activity in the Pleasant Valley and Springwater areas. SDC credits are not cash.

City UR Capital Improvement Fund

- Continue construction of the Downtown Rockwood project (formerly known as Rockwood Rising) at the Rockwood Catalyst Site.
- Construct improvements to Sandy Boulevard, a major arterial, which will improve functionality of the street network and update the road to current arterial standards.

Water Construction Fund

- Continue rehabilitation and upgrades to the water system infrastructure to reduce water outages and road damage, improve customer service, and reduce expenses associated with reactive repair work.
- Replacement of aged water pipes susceptible to failure as identified in the condition assessment studies will also be done in coordination with the Transportation's local street pavement reconstruction program.
- Continued investments in the City's groundwater supply system.
- Seismic upgrades to the Grant Butte reservoir and waterline.

Stormwater Construction Fund

- Increased replacement of stormwater pipes that may experience leaks and breaks over the years to prevent sink holes and road damage.
- Integrate Low Impact Development practices such as rain gardens, stormwater planters, swales, porous pavement, and pavers for water quality and flood control.
- Assessment of riparian corridors to improve water quality and prevent erosion, preventing loss of land and damage to adjacent infrastructure or homes.

Wastewater Construction Fund

- Continue implementation of the Pipe Rehabilitation/Replacement Project, which replaces 1950's era pipelines that have reached the end of their useful life.
- Repair and replacement of unit processes and equipment at the Wastewater Treatment Plant to ensure continued compliance with permit conditions. Significant projects at the treatment plant include replacement of upper plant bar screens and refurbishment of the gravity belt thickener which have reached the end of their useful lives; improvements in the removal of trash and debris at the fats, oils, and grease receiving station; improvements in the treatment plant's control system; the aeration basins at the upper plant; the outfall diffuser, and the secondary digester.
- Upgrades to the East Basin Trunk and the Lower Kelly Creek Trunk lines will increase capacity and accommodate future growth in the Springwater area.

Capital Improvement Funds Overview

- Pending successful award of a FEMA grant, construction of seismic upgrades to sewer lines crossing over Johnson Creek.

City Facility Capital Fund

- Continue project to replace City Hall rooftop units.
- Repave various City-owned parking lots at City Hall, downtown Gresham, and other City facilities.
- City Hall elevator upgrades and other assorted repair and maintenance projects at City facilities.
- Install a Kardex storage unit at the Rockwood PSS Building.

Enterprise Systems Replacement Fund

- Enterprise Resource Planning System Replacement. The City's previous ERP system has been in place since 1998 and supports the City's core business functions including financials, budget, payroll and personnel, grant management, land/parcel management, building, planning, and licensing. The financials and budgeting components of the replacement went live July 1, 2019. The HR/payroll modules went live August 1, 2020. The Community Services modules will also go-live in fiscal year 2020/21 in a staggered rollout. The fiscal year 2021/22 budget includes appropriation for the outsourced implementation services and internal project staffing for the year to finalize specific modules that need additional implementation.
- Utility Billing Software Upgrade. The City's utility billing software is the central platform for calculating and collecting payments and maintaining customer data for utility accounts. The software requires an upgrade to better integrate with new technology. This project will evaluate and implement the upgrade, improving security, reporting and integration with other technologies.

Resources and Requirements by Fund

Parks Capital Improvement Fund	2018/19 Actual	2019/20 Actual	2020/21 Revised Budget	2021/22 City Manager Proposed	2021/22 Budget Committee Approved	2021/22 City Council Adopted
Resources						
Intergovernmental	-	-	3,000,000	5,279,800	5,279,800	5,279,800
Charges for Services	-	15	-	-	-	-
Miscellaneous Income	20,645	24,857	25,100	32,500	32,500	32,500
Interfund Transfers	98,462	149,180	1,770,900	448,400	448,400	448,400
Beginning Balance	923,770	1,034,081	1,088,000	1,297,200	1,297,200	1,297,200
Total Resources	<u>1,042,877</u>	<u>1,208,133</u>	<u>5,884,000</u>	<u>7,057,900</u>	<u>7,057,900</u>	<u>7,057,900</u>
Requirements						
Capital Improvement	6,535	-	4,829,700	5,810,000	5,810,000	5,810,000
Interfund Transfers	2,261	37,294	-	-	-	-
Unappropriated	1,034,081	1,170,839	1,054,300	1,247,900	1,247,900	1,247,900
<i>Non-Operating Total</i>	<i>1,042,877</i>	<i>1,208,133</i>	<i>5,884,000</i>	<i>7,057,900</i>	<i>7,057,900</i>	<i>7,057,900</i>
Total Requirements	<u>1,042,877</u>	<u>1,208,133</u>	<u>5,884,000</u>	<u>7,057,900</u>	<u>7,057,900</u>	<u>7,057,900</u>

GENERAL NOTE: The City began using a new Chart of Accounts structure in fiscal year 2019/20. Several funds, departments, and divisions were restructured, and certain revenue and expense items were recategorized. As a result, comparisons with prior years may be difficult. Please refer to the *Budget Message* section of this document for further details regarding account structure changes, and to the *Revenue Information* and *Expenditure Information* sections for additional details regarding year over year budget comparisons.

RESOURCES NOTE: Beginning in fiscal year 2019/20, Interest Income is included within Miscellaneous Income.

REQUIREMENTS NOTE: No significant structural changes.

PARKS CAPITAL PROJECTS

Projects	Actual 2018/19	Actual 2019/20	Revised Budget 2020/21	Adopted Budget 2021/22
Park Development				
724300 Hogan Butte Nature Park Development	6,534	-	-	-
CIPPK00001 Gradin Sports Park Development	-	-	3,574,620	500,000
CIPPK00003 Development Coordination Projects	-	-	50,000	50,000
CIPPK00004 Park Master Plan Update and Concept Planning for Undeveloped Parks	-	-	200,000	250,000
CIPPK00006 Metro Local Share Park Improvements	-	-	1,005,000	5,010,000
Subtotal	6,534	-	4,829,620	5,810,000
TOTAL	6,534	-	4,829,620	5,810,000

Resources and Requirements by Fund

General Development Capital Improvement Fund	2018/19 Actual	2019/20 Actual	2020/21 Revised Budget	2021/22 City Manager Proposed	2021/22 Budget Committee Approved	2021/22 City Council Adopted
Resources						
Interfund Transfers	1,003,088	278,090	30,559,000	22,612,000	22,612,000	22,612,000
Financing Proceeds	-	1,276,596	200,000	-	-	-
Total Resources	1,003,088	1,554,686	30,759,000	22,612,000	22,612,000	22,612,000
Requirements						
Capital Improvement	1,003,088	1,554,686	30,759,000	22,612,000	22,612,000	22,612,000
<i>Non-Operating Total</i>	<i>1,003,088</i>	<i>1,554,686</i>	<i>30,759,000</i>	<i>22,612,000</i>	<i>22,612,000</i>	<i>22,612,000</i>
Total Requirements	1,003,088	1,554,686	30,759,000	22,612,000	22,612,000	22,612,000

GENERAL NOTE: The City began using a new Chart of Accounts structure in fiscal year 2019/20. Several funds, departments, and divisions were restructured, and certain revenue and expense items were recategorized. As a result, comparisons with prior years may be difficult. Please refer to the *Budget Message* section of this document for further details regarding account structure changes, and to the *Revenue Information* and *Expenditure Information* sections for additional details regarding year over year budget comparisons.

RESOURCES NOTE: Beginning in fiscal year 2019/20, Other Resources has been relabeled Financing Proceeds.

REQUIREMENTS NOTE: No significant structural changes.

GENERAL DEVELOPMENT CAPITAL PROJECTS

Projects	Actual 2018/19	Actual 2019/20	Revised Budget 2020/21	Adopted Budget 2021/22
CIPPVWW001 Lower Kelley Creek Trunk	-	-	8,993,264	8,993,264
CIPPVWW002 Wastewater Development Coordinatio	-	-	1,465,631	1,465,631
CIPPVWW003 Advanced Wetland, Stream and Floodp	-	-	200,000	200,000
CIPPVWT001 Water Development Coordination	-	74,771	3,525,229	1,825,229
CIPPVWT003 Advanced Wetland, Stream and Floodp	-	-	200,000	200,000
PV5005 SE 190th @ Giese Rd.	83,218	-	-	-
PV5006 SE 172nd Extension Study	60,209	18,329	-	-
CIPPVTR002 Transportation Development Coordina	-	122,696	4,608,428	3,159,191
CIPPVTR017 Advanced Wetland, Stream and Floodp	-	-	200,000	200,000
CIPPVPK001 Pleasant Valley Neighborhood Park #1	80,760	1,338,886	-	-
CIPPVPK002 Parks Development Coordination	-	-	2,737,098	2,437,098
CIPPVSW001 Stormwater Development Coordinatio	-	-	950,000	550,000
CIPPVSW011 Advanced Wetland, Stream and Floodp	-	-	445,000	445,000
CIPSPWW001 Wastewater Development Coordinatio	-	-	2,250,000	1,350,000
CIPSPWT001 Water Development Coordination	-	-	2,500,000	1,000,000
CIPSPTR001 Springwater Transportation Developm	621,406	-	1,928,594	328,594
CIPSPPK001 Springwater Parks Development Coord	-	-	200,000	200,000
CIPSPSW001 Stormwater Development Coordinatio	157,496	-	555,218	255,218
Subtotal	1,003,089	1,554,682	30,758,462	22,609,225
TOTAL	1,003,089	1,554,682	30,758,462	22,609,225

Resources and Requirements by Fund

Transportation Capital Improvement Fund	2018/19 Actual	2019/20 Actual	2020/21 Revised Budget	2021/22 City Manager Proposed	2021/22 Budget Committee Approved	2021/22 City Council Adopted
Resources						
Intergovernmental	7,638	291,985	8,093,500	9,465,200	9,465,200	9,465,200
Charges for Services	-	53,577	-	-	-	-
Miscellaneous Income	-	16,597	5,600	5,300	5,300	5,300
Interfund Transfers	1,952,204	4,088,573	17,330,900	22,168,600	22,168,600	22,168,600
Financing Proceeds	4,282,800	8,466,504	21,693,000	13,072,000	13,072,000	13,072,000
Beginning Balance	2,602,228	1,777,208	2,587,400	3,325,700	3,325,700	3,325,700
Total Resources	8,844,870	14,694,444	49,710,400	48,036,800	48,036,800	48,036,800
Requirements						
Capital Improvement	7,067,662	11,506,597	47,584,200	45,322,500	45,322,500	45,322,500
Unappropriated	1,777,208	3,187,847	2,126,200	2,714,300	2,714,300	2,714,300
<i>Non-Operating Total</i>	<i>8,844,870</i>	<i>14,694,444</i>	<i>49,710,400</i>	<i>48,036,800</i>	<i>48,036,800</i>	<i>48,036,800</i>
Total Requirements	8,844,870	14,694,444	49,710,400	48,036,800	48,036,800	48,036,800

GENERAL NOTE: The City began using a new Chart of Accounts structure in fiscal year 2019/20. Several funds, departments, and divisions were restructured, and certain revenue and expense items were recategorized. As a result, comparisons with prior years may be difficult. Please refer to the *Budget Message* section of this document for further details regarding account structure changes, and to the *Revenue Information and Expenditure Information* sections for additional details regarding year over year budget comparisons.

RESOURCES NOTE: Beginning in fiscal year 2019/20, Other Resources has been relabeled Financing Proceeds and Interest Income is included within Miscellaneous Income.

REQUIREMENTS NOTE: Beginning in fiscal year 2019/20, this fund includes activity that was previously shown in the Footpaths Capital Improvement Fund.

TRANSPORTATION CAPITAL PROJECTS

Projects	Actual 2018/19	Actual 2019/20	Revised Budget 2020/21	Adopted Budget 2021/22
Street System Maintenance & Enhancement				
CIPTR00001 Street Surfacing Improvements	770,898	1,265,757	4,420,512	5,404,015
CIPTR00002 Neighborhood Traffic Control	520	17,165	68,590	47,677
CIPTR00007 Division Street Corridor "Complete Street"	23,870	451,456	1,250,275	1,858,522
CIPTR00008 NE Cleveland Avenue (Stark to Burnside)	206	16,243	4,430,365	4,339,824
CIPTR00009 Stark and 223rd TIF	109,932	391,480	941,246	803,304
CIPTR00010 Hogan - Powell to Burnside	364,359	86,173	4,362,101	5,335,832
CIPTR00012 Local Street Reconstruction Program	4,133,260	7,054,258	15,770,735	13,071,028
CIPTR00016 Transportation System Safety Projects	-	74,856	299,200	260,820
CIPTR00017 Palmquist / HWY 26	-	51,730	1,822,301	183,495
Subtotal	5,403,045	9,409,118	33,365,325	31,304,517
Other Improvements				
526900 Asset Management Software	6,400	-	-	-
CIPTR00003 Development Coordination Projects	35,343	102,159	877,610	905,380
CIPTR00004 Civic Neighborhood T.O.D. TIF	-	-	213,239	-
CIPTR00005 Intersection Improvements	1,122,807	180,689	2,239,771	1,430,643
CIPTR00006 Signal Maintenance and Upgrade	428,619	6,174	109,885	144,278
CIPTR00011 Glisan and 202nd TIF	-	262,765	364,251	-
CIPTR00013 Streetlight Replacement and In-Fill Project	65,570	41,841	769,319	858,107
CIPTR00015 Bridge Inspection / Monitoring / Maintenance	6,297	3,425	590,294	1,643,932
CIPTR00018 TIF Study Update	-	28,842	173,869	150,729
Subtotal	1,665,036	625,895	5,338,238	5,133,069
TOTAL	7,068,081	10,035,013	38,703,563	36,437,586

FOOTPATHS & BIKE ROUTES CAPITAL PROJECTS

Projects	Actual 2018/19	Actual 2019/20	Revised Budget 2020/21	Adopted Budget 2021/22
CIPFP00001 Americans W/ Disabilities Curb Ramp	1,529,927	1,342,329	5,663,252	4,176,634
CIPFP00002 Pedestrian Enhancements	93,437	83,298	2,214,244	2,933,527
CIPFP00003 Bicycle Projects	3,592	-	167,692	167,692
CIPFP00004 Division Crosswalk Improvements	-	-	535,000	535,000
CIPFP00005 On-Street Paths Development Coordination	-	-	300,000	320,578
CIPFP00006 Couch St. Alternative Sidewalk Project	-	-	-	500,000
CIPFP00007 School Zone Flashers	-	-	-	250,000
Subtotal	1,626,956	1,425,627	8,880,188	8,883,431
TOTAL	1,626,956	1,425,627	8,880,188	8,883,431

Resources and Requirements by Fund

Urban Renewal Capital Improvement Fund	2018/19 Actual	2019/20 Actual	2020/21 Revised Budget	2021/22 City Manager Proposed	2021/22 Budget Committee Approved	2021/22 City Council Adopted
Resources						
Intergovernmental	6,914,001	563,411	10,200,300	7,225,500	7,225,500	7,225,500
Interfund Transfers	91,561	86,515	1,436,900	3,197,900	3,197,900	3,197,900
Financing Proceeds	-	185,300	2,220,800	-	-	-
Beginning Balance	354	54,662	104,700	51,500	51,500	51,500
Total Resources	<u>7,005,916</u>	<u>889,888</u>	<u>13,962,700</u>	<u>10,474,900</u>	<u>10,474,900</u>	<u>10,474,900</u>
Requirements						
Capital Improvement	6,951,254	838,434	13,857,900	10,423,200	10,423,200	10,423,200
Unappropriated	54,662	51,454	104,800	51,700	51,700	51,700
<i>Non-Operating Total</i>	<i>7,005,916</i>	<i>889,888</i>	<i>13,962,700</i>	<i>10,474,900</i>	<i>10,474,900</i>	<i>10,474,900</i>
Total Requirements	<u>7,005,916</u>	<u>889,888</u>	<u>13,962,700</u>	<u>10,474,900</u>	<u>10,474,900</u>	<u>10,474,900</u>

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RESOURCES NOTE: Beginning in fiscal year 2019/20, Other Resources has been relabeled Financing Proceeds.

REQUIREMENTS NOTE: No significant structural changes.

URBAN RENEWAL CAPITAL PROJECTS

Projects	Actual 2018/19	Actual 2019/20	Revised Budget 2020/21	Adopted Budget 2021/22
CIPUR00001 Catalyst Site	6,800,870	322,003	5,891,921	3,217,416
CIPUR00002 Sandy Boulevard Improvements	149,597	559,105	6,239,213	5,714,446
CIPUR00003 Stark Street Property Redevelopme	-	-	20,000	20,000
CIPUR00004 Sunrise Site	787	2,754	796,165	515,000
CIPUR00005 Rockwood Urban Plaza	-	-	910,423	956,219
Subtotal	6,951,254	883,862	13,857,722	10,423,081
TOTAL	6,951,254	883,862	13,857,722	10,423,081

Resources and Requirements by Fund

Water Capital Improvement Fund	2018/19 Actual	2019/20 Actual	2020/21 Revised Budget	2021/22 City Manager Proposed	2021/22 Budget Committee Approved	2021/22 City Council Adopted
Resources						
Intergovernmental	88,709	161,691	2,079,900	716,700	716,700	716,700
Charges for Services	-	-	-	1,932,500	1,932,500	1,932,500
Miscellaneous Income	202,638	227,499	159,700	135,200	135,200	135,200
Interfund Transfers	1,490,614	919,628	812,237	1,447,700	1,447,700	1,447,700
Financing Proceeds	1,981,100	2,671,100	20,317,900	26,000,000	26,000,000	26,000,000
Beginning Balance	11,048,621	10,641,031	12,848,300	10,577,000	10,577,000	10,577,000
Total Resources	<u>14,811,682</u>	<u>14,620,949</u>	<u>36,218,037</u>	<u>40,809,100</u>	<u>40,809,100</u>	<u>40,809,100</u>
Requirements						
Capital Improvement	4,170,651	4,403,942	25,576,900	29,596,400	29,596,400	29,596,400
Unappropriated	<u>10,641,031</u>	<u>10,217,007</u>	<u>10,641,137</u>	<u>11,212,700</u>	<u>11,212,700</u>	<u>11,212,700</u>
<i>Non-Operating Total</i>	<i>14,811,682</i>	<i>14,620,949</i>	<i>36,218,037</i>	<i>40,809,100</i>	<i>40,809,100</i>	<i>40,809,100</i>
Total Requirements	<u>14,811,682</u>	<u>14,620,949</u>	<u>36,218,037</u>	<u>40,809,100</u>	<u>40,809,100</u>	<u>40,809,100</u>

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RESOURCES NOTE: Beginning in fiscal year 2019/20, Other Resources has been relabeled Financing Proceeds and Interest Income is included within Miscellaneous Income.

REQUIREMENTS NOTE: No significant structural changes.

WATER CAPITAL PROJECTS

Projects	Actual 2018/19	Actual 2019/20	Revised Budget 2020/21	Adopted Budget 2021/22
Water System Maintenance & Enhancement				
427900 SW Florence Eastman to Powell	21,022	-	-	-
428700 Hunters Highland Reservoir Seismic	675,164	-	-	-
429800 Hunters Highland Booster	908	-	-	-
430100 Kane Road @ Kelly Creek	65,224	-	-	-
CIPWT00001 Water System Improvements	331,315	94,570	133,495	140,983
CIPWT00002 Waterline Oversizing	-	-	245,185	270,185
CIPWT00004 Hunter's Highland Reservoir #2	-	1,153	100,000	98,847
CIPWT00005 Minor Capital Maintenance Projects	248,746	10,909	642,339	631,497
CIPWT00006 NE Waterline Replacement Package Phase I	645,754	266,617	371,103	-
CIPWT00008 SE Waterline Replacement Package Phase II	21,162	559,705	678,538	-
CIPWT00011 Lusted Site Improvements	1,623	9,178	266,349	266,349
CIPWT00014 Grant Butte Seismic Piping & Reservoir Retr	158,839	267,147	3,510,851	1,877,574
CIPWT00015 Local Street Reconstruction Coordination	1,458,032	2,019,402	4,875,033	5,130,493
CIPWT00019 NW Waterline Replacement Package Phase	-	-	187,000	748,000
CIPWT00020 Intermediate Pump Station Waterline	-	-	-	175,000
CIPWT00022 Gabbert Seismic Piping	-	-	-	175,000
CIPWT00025 Cascade Reservoir #1 Rehabilitation	-	-	1,416,250	529,404
CIPWT00026 Cascade Pump Station Improvements	-	-	193,125	-
CIPWT00027 Cascade Reservoir #2	-	-	965,625	840,143
CIPWT00028 Cascade Groundwater Filtration System	-	-	3,218,750	40,000
CIPWT00037 Groundwater System - Central Facilities	-	-	-	7,014,375
Subtotal	3,627,789	3,228,681	16,803,643	17,937,850
Other Improvements				
430200 Asset Management Software	6,400	-	-	-
430800 Condition Assessment - Critical Mains - Pha	498,087	-	-	-
430900 Reservoir Mixing Project	1,674	88,517	-	-
CIPWT00003 Water System and Supply Studies	24,382	163,723	467,930	267,796
CIPWT00007 Water System Master Plan	-	11,317	249,865	150,882
CIPWT00009 Test Wells	12,231	57,555	1,555,196	1,039,472
CIPWT00010 Gresham's Well #2	6,566	657,343	5,000,000	621,797
CIPWT00017 Water Main Condition Assessment	-	197,367	212,633	236,554
CIPWT00021 Gresham's Well #3	-	-	1,287,500	498,843
CIPWT00036 Groundwater System - Water Supply	-	-	-	8,192,500
CIPWT00038 Groundwater System - Distribution Pipeline	-	-	-	650,600
Subtotal	549,340	1,175,822	8,773,124	11,658,444
TOTAL	4,177,129	4,404,503	25,576,767	29,596,294

Resources and Requirements by Fund

Stormwater Capital Improvement Fund	2018/19 Actual	2019/20 Actual	2020/21 Revised Budget	2021/22 City Manager Proposed	2021/22 Budget Committee Approved	2021/22 City Council Adopted
Resources						
Miscellaneous Income	108,934	175,350	91,500	91,800	91,800	91,800
Interfund Transfers	6,105,566	3,437,525	2,771,200	2,934,100	2,934,100	2,934,100
Financing Proceeds	-	-	1,091,000	702,000	702,000	702,000
Beginning Balance	7,424,436	7,965,492	11,104,700	11,308,200	11,308,200	11,308,200
Total Resources	13,638,936	11,578,367	15,058,400	15,036,100	15,036,100	15,036,100
Requirements						
Capital Improvement	5,673,444	1,449,727	7,739,300	7,695,900	7,695,900	7,695,900
Unappropriated	7,965,492	10,128,640	7,319,100	7,340,200	7,340,200	7,340,200
<i>Non-Operating Total</i>	<i>13,638,936</i>	<i>11,578,367</i>	<i>15,058,400</i>	<i>15,036,100</i>	<i>15,036,100</i>	<i>15,036,100</i>
Total Requirements	13,638,936	11,578,367	15,058,400	15,036,100	15,036,100	15,036,100

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RESOURCES NOTE: Beginning in fiscal year 2019/20, Other Resources has been relabeled Financing Proceeds and Interest Income is included within Miscellaneous Income.

REQUIREMENTS NOTE: No significant structural changes.

STORMWATER CAPITAL PROJECTS

Projects	Actual 2018/19	Actual 2019/20	Revised Budget 2020/21	Adopted Budget 2021/22
Stormwater System Maintenance & Enhancement				
921200 Kane Drive Culvert Repair Improvements	3,546,377	7,711	-	-
CIPSW00001 Localized Drainage Improvements	7,288	85,970	345,071	353,759
CIPSW00004 Rehab & Repair of Pipe System	1,001,680	754,781	1,957,991	2,421,386
CIPSW00008 Segment 2, Fairview Creek Basin Central Cc	-	-	406,904	406,904
CIPSW00009 Infrastructure Capacity Improvements	329,623	191,256	1,046,922	328,767
CIPSW00016 Segment 3C, Fairview Creek Basin Central C	-	-	-	166,171
Subtotal	4,884,968	1,039,718	3,756,888	3,676,987
Other Improvements				
921100 Asset Mangement Software	6,400	-	-	-
CIPSW00002 Low Impact Dev Practices Retrofit Program	373,721	129,367	1,087,028	1,093,060
CIPSW00003 Stream Stabilization	40,789	71,923	560,069	567,992
CIPSW00005 Stormwater Facility Improvements	52,728	5,679	376,915	406,861
CIPSW00006 Riparian & Wetland Improvement Projects	43,239	29,022	427,547	377,605
CIPSW00010 Stormwater Infrastructure Master Plan	271,597	170,377	200,744	109,484
CIPSW00014 Johnson Creek Stormwater Outfall Biofiltr	-	-	1,091,000	702,000
CIPSW00015 West Gresham Water Quality and Infiltratic	-	-	239,000	761,770
Subtotal	788,474	406,368	3,982,303	4,018,772
TOTAL	5,673,442	1,446,086	7,739,191	7,695,759

Resources and Requirements by Fund

Wastewater Capital Improvement Fund	2018/19 Actual	2019/20 Actual	2020/21 Revised Budget	2021/22 City Manager Proposed	2021/22 Budget Committee Approved	2021/22 City Council Adopted
Resources						
Intergovernmental	-	-	636,700	756,700	756,700	756,700
Charges for Services	-	-	250,000	250,000	250,000	250,000
Miscellaneous Income	279,140	341,768	82,800	172,000	172,000	172,000
Interfund Transfers	7,316,238	6,509,085	9,338,400	11,581,200	11,581,200	11,581,200
Financing Proceeds	-	-	678,300	897,400	897,400	897,400
Beginning Balance	17,225,077	16,458,731	16,139,000	24,012,000	24,012,000	24,012,000
Total Resources	<u>24,820,455</u>	<u>23,309,584</u>	<u>27,125,200</u>	<u>37,669,300</u>	<u>37,669,300</u>	<u>37,669,300</u>
Requirements						
Capital Improvement	8,361,724	6,175,088	21,606,400	26,205,200	26,205,200	26,205,200
Unappropriated	<u>16,458,731</u>	<u>17,134,496</u>	<u>5,518,800</u>	<u>11,464,100</u>	<u>11,464,100</u>	<u>11,464,100</u>
<i>Non-Operating Total</i>	<i>24,820,455</i>	<i>23,309,584</i>	<i>27,125,200</i>	<i>37,669,300</i>	<i>37,669,300</i>	<i>37,669,300</i>
Total Requirements	<u>24,820,455</u>	<u>23,309,584</u>	<u>27,125,200</u>	<u>37,669,300</u>	<u>37,669,300</u>	<u>37,669,300</u>

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RESOURCES NOTE: Beginning in fiscal year 2019/20, Other Resources has been relabeled Financing Proceeds and Interest Income is included within Miscellaneous Income.

REQUIREMENTS NOTE: No significant structural changes.

WASTEWATER CAPITAL PROJECTS

Projects	Actual 2018/19	Actual 2019/20	Revised Budget 2020/21	Adopted Budget 2021/22
Wastewater Treatment Plant				
319300 Vactor Decant Station	55,846	19,438	-	-
321000 WWTP Primary Clarifier 1 and 2 Refurbish	893,186	26,745	-	-
321100 WWTP Asset Management Implementati	118,274	65,576	-	-
321300 WWTP Outfall Mixing Zone Study	100,026	-	-	-
CIPWW00002 WWTP Maintenance Project	366,433	338,343	1,063,228	1,245,692
CIPWW00004 WWTP Solids Process Improvements	2,020,593	635,630	444,021	-
CIPWW00005 WWTP Asset Replacement & Refurbishm	151,301	1,027,783	1,591,277	2,373,784
CIPWW00011 Biological Biogas Treatment System	253,804	475,593	357,730	-
CIPWW00018 WWTP Upper Plant Nitrification Improver	-	-	355,680	629,280
CIPWW00020 WWTP FOG Screening Improvements	38,625	73,560	1,363,360	1,975,415
CIPWW00021 WWTP Upper Barscreens Replacement	-	158,451	1,129,344	948,107
CIPWW00022 WWTP Control System Improvements	-	123,594	672,774	1,317,330
CIPWW00024 WWTP Organics Digestion Capacity Evalu	-	161,236	239,735	1,106,546
CIPWW00025 WWTP Outfall Diffuser Improvements	-	-	391,248	391,248
CIPWW00028 WWTP Gravity Belt Thickener Refurbishm	-	-	820,800	2,815,655
CIPWW00029 WWTP Upper Plant Blower Addition	-	-	-	706,800
CIPWW00030 WWTP Earthquake Resiliency Projects	-	-	120,000	244,800
CIPWW00031 WWTP Secondary Digester Improvement	-	-	228,000	912,000
Subtotal	3,998,088	3,105,949	8,777,197	14,666,657
Sewer System Maintenance & Enhancement				
315000 McKinley Sewer Extension	1,657,948	195,559	-	-
CIPWW00001 I & I Control Program	269,934	314,668	1,075,332	1,167,415
CIPWW00006 Collection System Asset Refurb/Replacer	1,424,889	566,143	1,275,135	1,367,776
CIPWW00007 1950's Pipe Rehabilitation/Maint. Program	676,067	1,509,815	4,241,566	3,408,774
CIPWW00008 East Basin Trunk Upgrade Phase III	-	-	1,933,251	1,751,049
CIPWW00010 Kelley Creek Trunk Easements	-	-	145,801	-
CIPWW00013 Wastewater Mainline Extension	495	267,666	1,003,266	298,842
CIPWW00023 Overhead Johnson Creek Crossing Seismi	-	-	848,816	998,816
CIPWW00026 Lower Kelly Creek Trunk Upgrade	-	-	2,185,239	2,184,806
CIPWW00035 CCTV Inspection of Collection System Lar	-	-	-	100,000
CIPWW00036 Collection System Seismic Resiliency Proj	-	-	-	250,000
Subtotal	4,029,333	2,853,851	12,708,406	11,527,478
Other Improvements				
320100 Asset Management Software	6,376	-	-	-
320900 Wastewater System Seismic Resilience Pl	195,363	-	-	-
CIPWW00014 Wastewater Collections System Master P	131,082	215,274	120,712	10,941
Subtotal	332,821	215,274	120,712	10,941
TOTAL	8,360,242	6,175,074	21,606,315	26,205,076

Resources and Requirements by Fund

City Facility Capital Fund	2018/19 Actual	2019/20 Actual	2020/21 Revised Budget	2021/22 City Manager Proposed	2021/22 Budget Committee Approved	2021/22 City Council Adopted
Resources						
Miscellaneous Income	286,417	6,773	-	-	-	-
Interfund Transfers	302,512	1,487,550	1,150,000	437,000	437,000	437,000
Beginning Balance	855,289	295,494	700,000	1,400,000	1,400,000	1,400,000
Total Resources	1,444,218	1,789,817	1,850,000	1,837,000	1,837,000	1,837,000
Requirements						
Capital Improvement	1,148,724	624,885	1,770,000	1,833,000	1,833,000	1,833,000
Unappropriated	295,494	1,164,932	80,000	4,000	4,000	4,000
<i>Non-Operating Total</i>	<i>1,444,218</i>	<i>1,789,817</i>	<i>1,850,000</i>	<i>1,837,000</i>	<i>1,837,000</i>	<i>1,837,000</i>
Total Requirements	1,444,218	1,789,817	1,850,000	1,837,000	1,837,000	1,837,000

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FUND NOTE: No significant structural changes.

CITY FACILITY CAPITAL PROJECTS

Projects	Actual 2018/19	Actual 2019/20	Revised Budget 2020/21	Adopted Budget 2021/22
FACACCCHAL City Hall Air Conditioning Compressors	-	-	30,000	-
City Hall HVAC Recommissioning	363,069	-	-	-
FACCARPESL City Hall Carpeting	34,742	10,472	10,000	10,000
FACRTUCHAL City Hall Rooftop Units Replacement	-	-	1,000,000	-
FACELECHAL City Hall Elevator Upgrades	87,815	-	205,000	150,000
FACPARCHAL City Hall Parking Solar Units	-	171,141	-	-
City Hall Roof	11,185	-	-	-
FACCUSCHAL City Hall Customer Service Center	-	2,806	100,000	-
City Hall Security Upgrades	-	20,408	-	-
PSS Building HVAC Units	-	14,917	-	-
FACCARPESL PSS Building Carpeting	-	50,444	10,000	-
PSS Building Boiler	-	202,357	-	-
PSS Building Kardex Storage Unit	-	-	-	160,000
FACPSSWIND PSS Building Windows	-	-	20,000	-
FACPSSLOOP PSS Loop Road / 16th Street Repaving	-	-	-	100,000
FACPARCIVI Civic Center Parking Lot Maintenance	-	87,849	200,000	-
Fleet Shop Modifications	7,227	-	-	-
Operations Center HVAC Zone Controls	3,746	-	-	-
Operations Center Security Upgrades	63,378	31,590	-	-
FACPAROPSC Operations Center Parking Lot Maintenance	40,125	-	-	-
FACTAPST71 Station 71 Tap Out System Upgrade	-	-	-	50,000
FACDOOST73 Station 73 Bay Doors	-	-	20,000	-
FACEMGST74 Station 74 Emergency Generator	-	-	25,000	-
FACFIRED10 Fire District 10 Capital Maintenance	27,512	-	50,000	-
FACBRIHOUR Brite House Roof	-	-	8,000	8,000
FACBRIHREN Brite House Renovations	-	-	50,000	-
FACHOODPAV City Owned Parking Lot Maintenance	-	-	42,000	-
FACDEC150P 150 Powell Building	297,424	8,417	-	-
Weston Property Acquisition	187,550	-	-	-
CWSCOVID19 Reimbursed COVID Upgrades	-	24,484	-	-
Carryover from Prior Fiscal Years	-	-	-	1,355,000
TOTAL	1,148,724	624,885	1,770,000	1,833,000

Resources and Requirements by Fund

Enterprise System Replacement Fund	2018/19 Actual	2019/20 Actual	2020/21 Revised Budget	2021/22 City Manager Proposed	2021/22 Budget Committee Approved	2021/22 City Council Adopted
Resources						
Miscellaneous Income	-	61,974	-	-	-	-
Interfund Transfers	2,500,000	2,130,000	679,000	50,000	50,000	50,000
Beginning Balance	183,595	1,437,620	1,760,000	1,559,000	1,559,000	1,559,000
Total Resources	2,683,595	3,629,594	2,439,000	1,609,000	1,609,000	1,609,000
Requirements						
Capital Improvement	1,245,975	1,742,044	2,439,000	609,000	609,000	609,000
Interfund Transfers	-	-	-	1,000,000	1,000,000	1,000,000
Unappropriated	1,437,620	1,887,550	-	-	-	-
<i>Non-Operating Total</i>	<i>2,683,595</i>	<i>3,629,594</i>	<i>2,439,000</i>	<i>1,609,000</i>	<i>1,609,000</i>	<i>1,609,000</i>
Total Requirements	2,683,595	3,629,594	2,439,000	1,609,000	1,609,000	1,609,000

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FUND NOTE: No significant structural changes.

ENTERPRISE SYSTEMS REPLACEMENT PROJECTS

Projects	Actual 2018/19	Actual 2019/20	Revised Budget 2020/21	Adopted Budget 2021/22
ESRERP000x Enterprise Resource Planning System Replacement	1,245,975	1,742,044	2,230,000	350,000
ESRCAYENTA Utility Billing Software Upgrade (Cayenta)	-	-	209,000	259,000
TOTAL	<u>1,245,975</u>	<u>1,742,044</u>	<u>2,439,000</u>	<u>609,000</u>

Resources and Requirements by Fund

Footpaths & Bike Routes Fund	2018/19 Actual	2019/20 Actual	2020/21 Revised Budget	2021/22 City Manager Proposed	2021/22 Budget Committee Approved	2021/22 City Council Adopted
Resources						
Intergovernmental	122,315	-	-	-	-	-
Miscellaneous Income	19,699	-	-	-	-	-
Interfund Transfers	1,224,663	-	-	-	-	-
Beginning Balance	939,906	679,626	-	-	-	-
Total Resources	2,306,583	679,626	-	-	-	-
Requirements						
Capital Improvement	1,626,957	-	-	-	-	-
Interfund Transfers	-	679,626	-	-	-	-
Unappropriated	679,626	-	-	-	-	-
<i>Non-Operating Total</i>	<i>2,306,583</i>	<i>679,626</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>
Total Requirements	2,306,583	679,626	-	-	-	-

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FUND NOTE: Beginning in fiscal year 2019/20, this function has been moved to the Transportation Capital Improvement Fund.

SDC Funded Projects

SDC Type	Project No.	Project Name	FY 2020/21		
			Carryover	+ FY 2021/22	= Total
Wastewater	CIPWW00026	Lower Kelly Creek Trunk Upgrade	\$ 720,987	\$ -	\$ 720,987
	CIPPVW0003	Advanced Wetland, Stream and Floodplain Mitigat	200,000	-	200,000
			920,987	-	920,987
Water	CIPPVW0003	Advanced Wetland, Stream and Floodplain Mitigat	200,000	-	200,000
			200,000	-	200,000
Transportation	CIPTR00003	Development Coordination Projects	7,462	5,000	12,462
	CIPTR00005	Intersection Improvements	721,020	25,000	746,020
	CIPTR00007	Division Street Corridor "Complete Street" Project	366,986	255,940	622,926
	CIPTR00008	NE Cleveland Avenue (Stark to Burnside)	243,837	1,006,284	1,250,121
	CIPTR00009	Stark and 223rd TIF	707,866	-	707,866
	CIPTR00010	Hogan - Powell to Burnside	1,594,767	890,950	2,485,717
	CIPTR00017	Palmquist / HWY 26	131,843	-	131,843
	CIPTR00018	TIF Study Update	150,729	-	150,729
	CIPFP00002	Pedestrian Enhancements	2,000	-	2,000
	CIPUR00002	Sandy Boulevard Improvements	1,686,015	-	1,686,015
			5,612,525	2,183,174	7,795,699
	Parks	CIPPK00001	Gradin Sports Park Development	-	220,250
CIPPK00004		Park Master Plan Update and Concept Planning for	83,600	20,900	104,500
CIPPK00006		Metro Local Share Park Improvements	5,000	5,000	10,000
CIPUR00005		Rockwood Urban Plaza	525,797	26,449	552,246
		614,397	272,599	886,996	
Stormwater	CIPSW00009	Infrastructure Capacity Improvements	111,507	20,000	131,507
	CIPSW00010	Stormwater Infrastructure Master Plan	49,740	-	49,740
	CIPSW00016	Segment 3C, Fairview Creek Basin Central Core Tru	-	66,468	66,468
	CIPPVSW011	Advanced Wetland, Stream and Floodplain Mitigat	400,000	-	400,000
	CIPUR00002	Sandy Boulevard Improvements	393,086	-	393,086
		954,333	86,468	1,040,801	
Total - SDC Funded Projects:			\$ 8,302,242	\$ 2,542,241	\$10,844,483

SDC Related Debt Funded Projects

(To be repaid in future years with System Development Charges)

SDC Type	Project No.	Project Name	FY 2020/21		
			Carryover	+ FY 2021/22	= Total
Wastewater	CIPWW00008	East Basin Trunk Upgrade Phase III	\$ 18,671	\$ 841,625	\$ 860,296
	CIPWW00036	Collection System Seismic Resiliency Projects	-	37,050	37,050
			18,671	878,675	897,346
Water	CIPWT00002	Waterline Oversizing	245,185	25,000	270,185
	CIPWT00004	Hunter's Highland Reservoir #2	79,734	-	79,734
	CIPWT00009	Test Wells	235,447	-	235,447
	CIPWT00010	Gresham's Well #2	132,943	-	132,943
	CIPWT00021	Gresham's Well #3	99,769	-	99,769
	CIPWT00028	Cascade Groundwater Filtration System	8,400	-	8,400
	CIPWT00036	Groundwater System - Water Supply	-	1,320,480	1,320,480
	CIPWT00037	Groundwater System - Central Facilities	-	1,549,800	1,549,800
	CIPWT00038	Groundwater System - Distribution Pipelines	-	79,926	79,926
		801,478	2,975,206	3,776,684	
Total - SDC Related Debt Funded Projects:			\$ 820,149	\$ 3,853,881	\$ 4,674,030

Projects Funded With SDC Credits

(Credits issued to private developers when they construct qualifying public infrastructure)

SDC Type	Project No.	Project Name	FY 2020/21		
			Carryover	+ FY 2021/22	= Total
Wastewater	CIPPVWW001	Lower Kelley Creek Trunk	\$ 8,993,264	\$ -	\$ 8,993,264
	CIPPVWW002	Wastewater Development Coordination	1,465,631	-	1,465,631
	CIPSPWW001	Wastewater Development Coordination	1,350,000	-	1,350,000
			<u>11,808,895</u>	<u>-</u>	<u>11,808,895</u>
Water	CIPPVWT001	Water Development Coordination	1,825,229	-	1,825,229
	CIPSPWT001	Water Development Coordination	1,000,000	-	1,000,000
			<u>2,825,229</u>	<u>-</u>	<u>2,825,229</u>
Transportation	CIPTR00003	Development Coordination Projects	751,170	50,000	801,170
	CIPFP00005	On-Street Paths Development Coordination	270,578	50,000	320,578
	CIPPVTR002	Transportation Development Coordination	3,159,191	-	3,159,191
	CIPSPTR001	Springwater Transportation Development Coordin	328,594	-	328,594
			<u>4,509,533</u>	<u>100,000</u>	<u>4,609,533</u>
Parks	CIPPK00003	Development Coordination Projects	50,000	-	50,000
	CIPPVPK002	Parks Development Coordination	2,437,098	-	2,437,098
	CIPSPPK001	Springwater Parks Development Coordination	200,000	-	200,000
	CIPUR00005	Rockwood Urban Plaza	384,626	19,347	403,973
			<u>3,071,724</u>	<u>19,347</u>	<u>3,091,071</u>
Stormwater	CIPSW00008	Segment 2, Fairview Creek Basin Central Core Trur	406,904	-	406,904
	CIPPVSW001	Stormwater Development Coordination	550,000	-	550,000
	CIPSPSW001	Stormwater Development Coordination	255,218	-	255,218
			<u>1,212,122</u>	<u>-</u>	<u>1,212,122</u>
Total - Projects Funded With SDC Credits:			<u>\$23,427,503</u>	<u>\$ 119,347</u>	<u>\$23,546,850</u>

CITY OF
GRESHAM
OREGON

Staffing Information Overview

The following pages contain an overview of the staffing to conduct city operations. All information on the pages is expressed in terms of equivalent hours – the ratio of a position in comparison to a full-time position. The City utilizes several different types of positions, including:

- **Full-Time Equivalent (FTE).** A permanent regular status position. These positions fall into one of 3 bargaining units (GU, GPOA, or IAFF) or are unrepresented based on position. Wages for these positions are budgeted in the Wages/Salaries account.

- **Limited-Term Employee (LTE).** A position of a limited duration, typically not to exceed 2 years. These positions are typically used to staff grants, specific projects, pilot projects or meet short-term workload demands. These positions are budgeted with wages and benefits equal to regular status positions. These positions fall into one of 3 bargaining units (GU, GPOA, or IAFF) or are unrepresented based on position. Wages for these positions are budgeted in the Limited Term account.

- **Temporary/Seasonal Employees.** These positions are not regular or limited term employees. These positions are typically limited to a duration of 26 weeks or six consecutive months and are utilized to address seasonal workloads such as parks and transportation maintenance. Examples of Temporary/Seasonal positions include Public Utility Workers, Public Service Apprentices, and Interns. Wages for these positions are budgeted in the Temporary/Seasonal account.

For several years, the City has used an expanded definition of LTEs. Beginning in fiscal year 2021/22, the City is returning to the narrower definition described above. Therefore, this document contains a proposal to convert 27.55 positions from limited term to regular status to be clear about the type of work performed by these positions and to more accurately describe staffing levels required to conduct city operations. These conversions do not have a budgetary impact since wages and benefits are the same under both categories.

It should also be noted that while these conversions do increase the FTE count, the City continues to be significantly below the employee cap contained in the City Charter. Further details regarding the specific positions converted are contained later in this section. In addition to the greater transparency provided by this change, it is an important factor in support of staff retention.

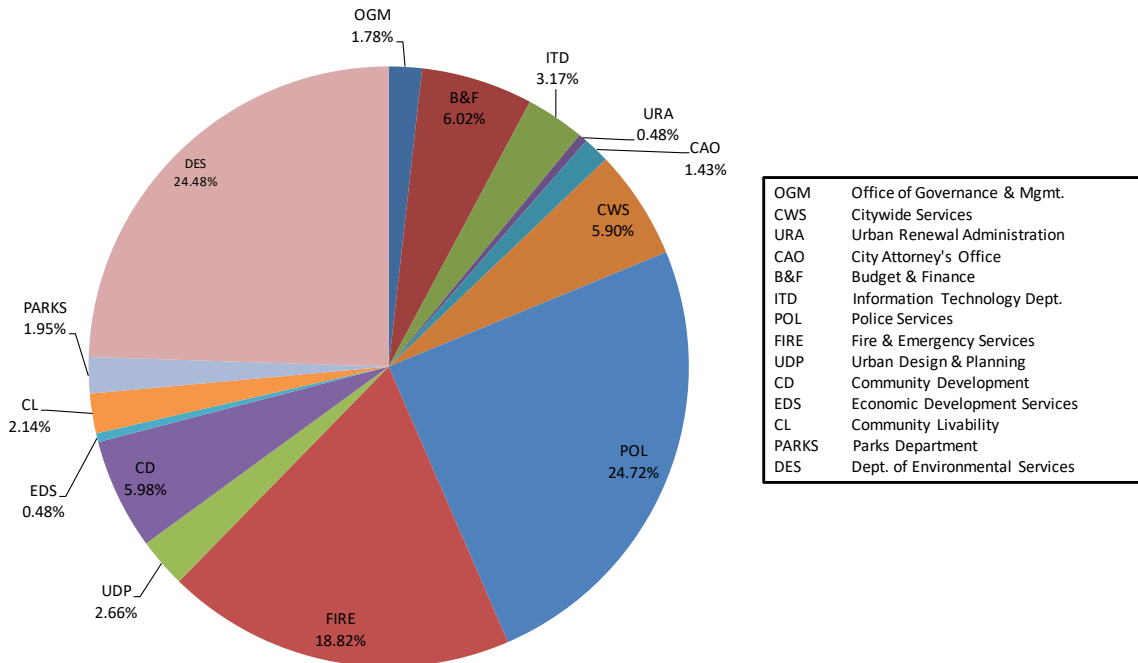
Position Type	Authorized FY 18/19	Authorized FY 19/20	Authorized FY 20/21	Adopted FY 21/22
FTE	588.60	600.60	588.60	613.15
LTE	47.33	61.83	54.03	17.98
Total	635.93	662.43	642.63	631.13

Staffing Information

Personnel Allocation by Fund and Department (FTE & LTE) Fiscal Year 2021/22

	OGM	CAO	B&F	IT	CWS	Police	Fire	URA	UDP	CD	ED	CL	Parks	DES	Adopted FY 2021/22
General Fund						155.00	113.75			3.70	3.00		12.32		287.77
Urban Design & Planning Fund									16.80						16.80
Solid Waste & Recycling Fund														5.93	5.93
Rental Inspection Fund										6.10					6.10
Infrastructure Development Fund														17.50	17.50
Transportation Fund														46.15	46.15
CDBG & HOME Fund										1.75					1.75
Building Fund										25.45					25.45
Urban Renewal Support Fund								3.00							3.00
Water Fund														27.92	27.92
Stormwater Fund														27.28	27.28
Wastewater Fund														29.75	29.75
Facilities & Fleet Mngt Fund					15.25										15.25
Legal Services Fund		6.50													6.50
Administrative Services Fund	11.25		38.00	18.00	22.00							11.48			100.73
Workers' Comp & Liability Mgmt Fund		2.50													2.50
Designated Purpose Fund						1.00	5.00					2.00			8.00
Enterprise Systems Replacement Fund				2.00						0.75					2.75
TOTAL	11.25	9.00	38.00	20.00	37.25	156.00	118.75	3.00	16.80	37.75	3.00	13.48	12.32	154.53	631.13

Full-Time & Limited-Term Equivalent Employees by Department FY 2021/22



NOTE: Beginning fiscal year 2021/22, FTE and LTE positions are represented in the table and graph and may not be comparable with prior fiscal year budget document infographics.

Staffing Information

STAFF RESOURCES – FTE

The fiscal year 2021/22 Adopted Budget includes funds for 613.15 Full-Time Equivalent (FTE) permanent positions. The table below illustrates the staff resource allocation.

	Authorized FY 18/19	Authorized FY 19/20	Authorized FY 20/21	Adopted FY 21/22	
<i>Police Services</i>	133.00	136.00	133.00	133.00	*
<i>Police Services - PFP Fund</i>	22.00	22.00	22.00	22.00	
<i>Fire & Emergency Services</i>	87.75	87.75	92.50	93.75	*
<i>Fire & Emergency Services - PFP Fund</i>	18.00	18.00	18.00	18.00	
<i>Community Development</i>	3.70	4.20	4.20	3.70	*
<i>Economic Development Services</i>	3.00	3.00	3.00	3.00	
<i>Parks</i>	8.30	8.30	7.00	9.32	*
<i>Parks - PFP Fund</i>	3.00	3.00	3.00	3.00	
General Fund	278.75	282.25	282.70	285.77	
Urban Design & Planning Fund (UDP)	17.80	17.80	17.80	16.80	
Solid Waste & Recycling Fund (DES)	5.96	5.96	5.96	5.93	
Rental Inspection Fund (CD)	4.10	4.35	4.35	6.10	*
Infrastructure Development Fund (DES)	15.50	16.00	16.00	16.50	*
Transportation Fund (DES)	36.96	37.96	37.96	38.15	*
CDBG & HOME Fund (CD)	1.00	1.00	1.00	1.25	
Building Fund (CD)	23.20	25.45	25.45	25.45	
Urban Renewal Support Fund (URA)	3.00	3.00	3.00	3.00	
Water Fund (DES)	27.75	27.75	27.75	27.92	*
Stormwater Fund (DES)	25.10	27.10	26.10	27.28	*
Wastewater Fund (DES)	28.28	27.78	28.78	29.75	*
Facilities & Fleet Mngt Fund (CWS)	10.70	11.70	12.00	15.25	*
Workers' Comp & Liability Mgmt Fund (CAO)	2.50	2.50	2.50	2.50	
Legal Services Fund (CAO)	6.50	6.50	5.50	6.50	
<i>Office of Governance & Mgmt.</i>	<i>9.00</i>	<i>7.00</i>	<i>7.00</i>	<i>11.00</i>	* †
<i>Budget & Finance</i>	<i>25.50</i>	<i>25.50</i>	<i>25.50</i>	<i>37.00</i>	* †
<i>Information Technology</i>	<i>22.00</i>	<i>15.00</i>	<i>14.00</i>	<i>18.00</i>	* †
<i>Citywide Services</i>	<i>20.00</i>	<i>31.00</i>	<i>28.00</i>	<i>22.00</i>	* †
<i>Community Livability</i>	<i>8.00</i>	<i>8.00</i>	<i>8.00</i>	<i>11.00</i>	*
Administrative Services Fund	84.50	86.50	82.50	99.00	
<i>Police Services</i>	<i>11.00</i>	<i>8.00</i>	<i>5.00</i>	<i>1.00</i>	
<i>Fire & Emergency Services</i>	<i>6.00</i>	<i>9.00</i>	<i>4.25</i>	<i>5.00</i>	
Designated Purpose Fund	17.00	17.00	9.25	6.00	
	588.60	600.60	588.60	613.15	

* The Adopted FY 21/22 column includes conversion of LTE positions to FTE positions and may not reflect an overall change in staffing levels relative to prior years.

† Organizational changes occurred in this location and may not represent an overall change in staffing levels.

Staffing Information

STAFF RESOURCES – LTE

The fiscal year 2021/22 Adopted Budget includes funds for 17.98 Limited-Term Equivalent (LTE) positions. The table below illustrates the staff resource allocation.

	Authorized FY 18/19	Authorized FY 19/20	Authorized FY 20/21	Adopted FY 21/22	
<i>Police Services</i>	2.50	4.00	1.00	-	*
<i>Fire & Emergency Services</i>	3.00	3.00	5.00	2.00	*
<i>Community Development</i>	1.00	2.00	-	-	*
<i>Economic Development Services</i>	1.00	1.00	-	-	
<i>Parks</i>	2.00	2.00	1.50	-	*
General Fund	9.50	12.00	7.50	2.00	
Urban Design & Planning Fund (UDP)	3.00	4.00	2.00	-	
Rental Inspection Fund (CD)	1.00	1.50	1.50	-	
Infrastructure Development Fund (DES)	1.00	1.50	1.50	1.00	*
Transportation Fund (DES)	6.00	8.25	8.25	8.00	
CDBG & HOME Fund (CD)	-	-	-	0.50	
Building Fund (CD)	1.00	-	-	-	
Urban Renewal Support Fund (URA)	2.00	2.00	-	-	
Water Fund (DES)	-	0.25	0.25	-	
Stormwater Fund (DES)	2.00	1.25	1.25	-	*
Wastewater Fund (DES)	-	1.25	1.05	-	*
Facilities & Fleet Mngt Fund (CWS)	3.63	4.25	4.25	-	*
Legal Services Fund (CAO)	-	0.50	-	-	
<i>Office of Governance & Mgmt.</i>	1.00	3.00	2.00	0.25	* †
<i>Budget & Finance</i>	-	1.00	1.00	1.00	* †
<i>Information Technology</i>	3.00	3.00	3.00	-	* †
<i>Citywide Services</i>	3.50	4.00	4.00	-	* †
<i>Community Livability</i>	2.70	3.08	3.48	0.48	*
Administrative Services Fund	10.20	14.08	13.48	1.73	
Enterprise Systems Replacement Fund	7.00	10.00	10.00	2.00	* †
<i>Fire & Emergency Services</i>	-	-	2.00	-	
<i>Community Development</i>	-	-	-	0.75	
<i>Community Livability</i>	1.00	1.00	1.00	2.00	
Designated Purpose Fund	1.00	1.00	3.00	2.75	
	47.33	61.83	54.03	17.98	

* The Adopted FY 21/22 column reflects conversion of LTE positions to FTE positions and may not reflect an overall change in staffing levels relative to prior years.

† Organizational changes occurred in this location and may not represent an overall change in staffing levels.

Staffing Information

Reconciliation of FTE & LTE Changes FY 2020/21 Adopted to FY 2021/22 Adopted Budget

	Total FTE	Total LTE
Total FY 2020/21 FTE & LTE - Adopted Budget	588.60	54.03
Finance & Management Services Department <i>(Renamed to Budget & Finance in FY 2021/22)</i>		
Accounting Assistant		(0.50)
Administrative Assistant 2		(1.00)
Information Technology Department		
IT Services Manager		1.00
Budget & Financial Planning Department		
Management Analyst 1		(1.00)
Police Department		
Police Officer	(4.00)	
Police Records Specialist	(1.00)	
Police Technician	(1.00)	
Urban Design & Planning Services		
Planner 1	(1.00)	
Planner 2		(2.00)
Planning Technician	(2.00)	
Community Development Services		
Administrative Analyst	(1.00)	
Community Livability		
Public Utility Worker 1		1.00
Total FY 2020/21 FTE & LTE - Revised Budget	578.60	51.53

FY 2021/22 Adopted Budget

LTE to FTE Position Conversions

Office of Governance & Management		
Senior Advisor	1.00	(1.00)
Senior Manager	1.00	(1.00)
Budget & Finance Department		
Administrative Assistant 2	0.50	(0.50)
Business Systems Analyst	1.00	(1.00)
Management Analyst 2	1.00	(1.00)

Staffing Information

Reconciliation of FTE & LTE Changes FY 2020/21 Adopted to FY 2021/22 Adopted Budget

	Total <u>FTE</u>	Total <u>LTE</u>
Information Technology Department		
Administrative Assistant 2	1.00	(1.00)
Business Systems Analyst	1.00	(1.00)
IT Services Manager	1.00	(1.00)
Technical Support Specialist	1.00	(1.00)
Citywide Services		
Administrative Assistant 2	1.00	(1.00)
Communications Community Engagement	1.00	(1.00)
Customer Information Specialist	1.25	(1.25)
Fleet Parts Specialist	1.00	(1.00)
Program Technician	1.00	(1.00)
Senior Human Resources Analyst	1.00	(1.00)
Vehicle Mechanic	1.00	(1.00)
Police Department		
Police Body Worn Camera Technician	1.00	(1.00)
Fire & Emergency Services		
EMT	1.00	(1.00)
Nurse	1.00	(1.00)
Community Development Services		
Administrative Assistant 2	0.50	(0.50)
Rental Inspection Trainee	1.00	(1.00)
Community Livability Department		
Administrative Analyst	1.00	(1.00)
Livability Manager	1.00	(1.00)
Public Utility Worker 1	1.00	(1.00)
Parks Department		
Public Utility Worker 1	1.00	(1.00)
Department of Environmental Services		
Business Systems Analyst	1.00	(1.00)
Engineer 2	0.50	(0.50)
Environmental Specialist 2	0.80	(0.80)
Environmental Specialist 3	1.00	(1.00)
<i>FY 2021/22 FTE & LTE - After LTE Conversion</i>	<u>606.15</u>	<u>23.98</u>

Staffing Information

Reconciliation of FTE & LTE Changes FY 2020/21 Adopted to FY 2021/22 Adopted Budget

	Total FTE	Total LTE
<u>Staffing Changes</u>		
Office of Governance & Management		
Public Records Admin/Deputy City Recorder	1.00	
City Attorney's Office		
Assistant City Attorney	1.00	
Budget & Finance Department		
Management Analyst 2		1.00
Police Department		
Crime Analyst	1.00	
Fire Department		
2020 Fire Academy Overfill		(3.00)
Urban Design & Planning Services		
Planner 1	1.00	
Planning Technician	1.00	
Community Development Services		
Administrative Analyst	1.00	
Administrative Analyst		1.00
Administrative Assistant 2		0.50
Parks Department		
Administrative Assistant 2		(0.50)
Public Utility Worker 2	1.00	
Enterprise System Replacement Project		
Management Analyst 1		(1.00)
Payroll Administrator		(1.00)
Permit Technician 1		(1.00)
Planning Technician		(1.00)
Senior Accountant		(1.00)
	613.15	17.98
Total FY 2021/22 FTE & LTE - Adopted Budget		631.13

Staffing Information

TRENDS – FTE PER 1,000 POPULATION

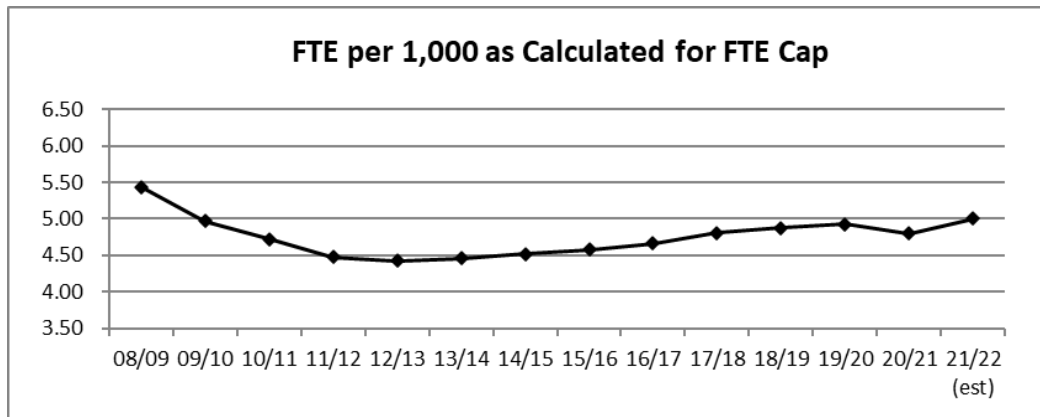
The City Charter contains language that allows the City to employ up to 6.5 Full-Time Equivalent (FTE) persons per 1,000 population, using the following method to calculate the employee cap:

- (1) Determine the current year’s population by averaging the growth rate of the previous three years.
- (2) Calculate the FTE cap by dividing the projected population by 1,000 (“per thousand” population). Multiply this number by 6.5 to arrive at the employee cap. The City’s total FTE count is adjusted downward to account for those City employees who provide services primarily outside Gresham’s boundaries or who are funded through revenue sources not contributed to or subsidized by Gresham citizens. An example is Fire & Emergency Services staff working on the contract for Fire District #10.
- (3) The FTE to population ratio is then calculated by dividing the number of allowable FTEs by the per thousand population.

The following table and chart provide a history of the City’s staff resources as compared to Gresham’s population:

Fiscal Year	Gresham Population	FTE Count	FTE Per 1,000 Population	FTE Calculated for Cap	FTE Cap per 1,000
2008/09	100,655	590.70	5.87	546.98	5.43
2009/10	101,015	556.20	5.51	501.64	4.97
2010/11	105,595	547.10	5.18	498.81	4.72
2011/12	105,795	523.55	4.95	473.89	4.48
2012/13	105,970	518.55	4.89	468.72	4.42
2013/14	106,180	525.55	4.95	473.79	4.46
2014/15	106,455	534.55	5.02	480.89	4.52
2015/16	107,065	543.35	5.07	490.10	4.58
2016/17	108,150	549.10	5.08	504.69	4.67
2017/18	109,820	579.60	5.28	527.69	4.81
2018/19	110,505	588.60	5.33	539.25	4.88
2019/20	111,810	600.60	5.37	551.04	4.93
2020/21	112,660	588.60	5.22	540.34	4.80
2021/22	113,631 *	613.15	5.40	568.89	5.01

* Projected based on previous three-year average



NOTE: FTE Cap does not include LTE positions. If LTEs had been included, in no year would the cap be exceeded.

Staffing Information

Full-Time & Limited-Term Equivalent Positions And Salary Schedule

Class	Position Title	Monthly Salary Range	No. of Positions	Budget Salary
3113	ACCOUNTANT 1	\$ 5,421 - \$ 6,927	1.00	\$ 83,122
3112	ACCOUNTANT 2	5,710 - 7,294	3.50	300,032
3614	ACCOUNTING ASSISTANT	4,419 - 5,638	2.50	163,011
3273	ADMINISTRATIVE ANALYST - GU	5,202 - 6,579	7.75	576,877
6273	ADMINISTRATIVE ANALYST - MSC	5,093 - 6,623	1.00	71,872
7627	ADMINISTRATIVE ASSISTANT 1	1,586 - 2,026	0.48	18,970
3626	ADMINISTRATIVE ASSISTANT 2 - GU	3,987 - 5,091	17.45	1,029,748
6626	ADMINISTRATIVE ASSISTANT 2 - MSC	3,942 - 5,126	1.00	58,185
3625	ADMINISTRATIVE ASSISTANT 3 - GU	4,419 - 5,638	4.00	258,309
6625	ADMINISTRATIVE ASSISTANT 3 - MSC	4,367 - 5,679	3.00	190,106
3181	AMI SYSTEM OPERATIONS ANALYST	6,010 - 7,674	1.00	92,086
6054	ASSISTANT BUILDING OFFICIAL	7,670 - 9,976	1.00	119,708
6221	ASSISTANT CITY ATTORNEY	7,289 - 9,474	1.00	102,562
6073	ASSISTANT FIRE CHIEF	9,909 - 12,880	1.00	154,562
4075	BATTALION CHIEF	7,956 - 12,154	4.00	583,392
2377	BODY-WORN CAMERA TECHNICIAN	4,758 - 6,045	1.00	70,667
6268	BUDGET ANALYST	5,644 - 7,338	1.00	68,399
6264	BUDGET MANAGER	8,074 - 10,495	1.00	122,100
3312	BUILDING INSPECTOR 1	5,421 - 6,927	2.00	143,804
3311	BUILDING INSPECTOR 2	6,010 - 7,674	8.00	716,427
3310	BUILDING INSPECTOR 3	6,324 - 8,079	1.00	96,952
3391	BUSINESS LICENSE SPECIALIST	4,198 - 5,357	1.00	63,780
3180	BUSINESS SYSTEMS ANALYST	6,010 - 7,674	7.00	594,225
3263	CAPITAL IMPROVEMENT PROGRAM ANALYST	6,324 - 8,079	1.00	96,459
1020	CITY ATTORNEY	13,218 - 13,747	1.00	160,402
1010	CITY MANAGER	16,592 - 17,256	1.00	203,028
6610	CITY RECORDER	5,644 - 7,338	1.00	84,002
3245	CITY SURVEYOR	6,658 - 8,501	1.00	102,007
3319	CODE COMPLIANCE INSPECTOR	5,202 - 6,579	2.00	150,034
3317	CODE COMPLIANCE INSPECTOR TRAINEE	4,419 - 5,638	1.00	61,529
6107	CODE ENFORCEMENT MANAGER	6,581 - 8,552	1.00	88,152
3515	COMMUNICATIONS & ADMINISTRATIVE SPECIALIST	4,898 - 6,253	1.00	75,041
3126	COMMUNICATIONS BRANDING SPECIALIST	5,202 - 6,579	1.00	71,253
3128	COMMUNICATIONS COMMUNITY ENGAGEMENT SPECIALIST	5,710 - 7,294	1.00	78,057
3124	COMMUNICATIONS CONTENT SPECIALIST	5,710 - 7,294	1.00	87,523
3122	COMMUNICATIONS GRAPHIC DESIGNER	5,202 - 6,579	1.00	78,949
3125	COMMUNITY OUTREACH SPECIALIST - PUBLIC WORKS	5,710 - 7,294	1.00	87,522
6277	COUNCIL COORDINATOR	5,644 - 7,338	1.00	76,475
3227	CRIME ANALYST	5,710 - 7,294	1.00	79,565
2372	CRIMINALIST	5,792 - 7,395	2.00	175,936
3628	CUSTOMER INFORMATION SPECIALIST	3,603 - 4,598	1.25	61,702
1012	DEPUTY CITY MANAGER	15,459 - 16,077	1.00	185,508
6055	DEPUTY DIRECTOR OF COMMUNITY DEVELOPMENT	8,074 - 10,495	1.00	99,880
4476	DEPUTY FIRE MARSHAL 1	5,739 - 8,840	4.00	424,296
6250	DEVELOPMENT ENGINEERING MANAGER	7,670 - 9,976	1.00	116,550
3251	DEVELOPMENT ENGINEERING SPECIALIST	6,324 - 8,079	4.00	353,118

Staffing Information

Full-Time & Limited-Term Equivalent Positions And Salary Schedule

Class	Position Title	Monthly Salary Range	No. of Positions	Budget Salary
6091	DIRECTOR OF BUDGET & FINANCE	\$ 10,429 - \$ 13,557	1.00	\$ 158,450
6120	DIRECTOR OF COMMUNICATIONS	8,497 - 11,047	1.00	130,504
6050	DIRECTOR OF COMMUNITY DEVELOPMENT	10,429 - 13,557	1.00	160,348
6053	DIRECTOR OF ECONOMIC DEVELOPMENT	8,946 - 11,627	1.00	133,407
1060	DIRECTOR OF ENVIRONMENTAL SERVICES & CITY OPERATIONS	14,269 - 14,839	1.00	178,074
6090	DIRECTOR OF HUMAN RESOURCES	10,429 - 13,557	1.00	160,346
6031	DIRECTOR OF INFORMATION TECHNOLOGY	9,909 - 12,880	1.00	152,710
6052	DIRECTOR OF URBAN DESIGN & PLANNING	9,415 - 12,236	1.00	145,101
6051	DIRECTOR OF URBAN RENEWAL	8,946 - 11,627	1.00	137,775
3212	ECONOMIC DEVELOPMENT SPECIALIST	5,421 - 6,927	1.00	82,441
3731	ELECTRICIAN	6,010 - 7,674	2.00	184,170
6155	EMERGENCY MANAGER	6,581 - 8,552	1.00	102,625
6243	ENGINEER 1	5,939 - 7,721	5.00	420,265
6242	ENGINEER 2	6,581 - 8,552	7.50	712,983
3331	ENGINEERING TECHNICIAN 3	5,421 - 6,927	5.00	393,035
3256	ENVIRONMENTAL PROGRAM COORDINATOR	6,658 - 8,501	2.00	204,016
6255	ENVIRONMENTAL PROGRAM MANAGER	7,670 - 9,976	2.00	223,894
3258	ENVIRONMENTAL SPECIALIST 2	4,898 - 6,253	1.80	116,717
3257	ENVIRONMENTAL SPECIALIST 3	5,710 - 7,294	5.00	428,396
3156	FACILITIES MAINTENANCE COORDINATOR	5,421 - 6,927	1.00	82,753
3362	FACILITIES MAINTENANCE TECHNICIAN 1	3,987 - 5,091	1.00	60,927
3361	FACILITIES MAINTENANCE TECHNICIAN 2	4,419 - 5,638	2.00	135,304
6106	FACILITIES, PARKS & FLEET MANAGER	7,289 - 9,474	1.00	113,688
6100	FINANCE & ACCOUNTING MANAGER	8,074 - 10,495	1.00	125,482
6101	FINANCIAL OPERATIONS MANAGER	7,670 - 9,976	1.00	118,960
4230	FIRE CAPTAIN	6,310 - 9,723	8.00	933,424
6070	FIRE CHIEF	11,551 - 15,017	1.00	180,209
4478	FIRE INSPECTOR	4,696 - 8,036	1.00	96,433
4232	FIRE LIEUTENANT	5,739 - 8,840	22.00	2,333,628
3379	FIRE LOGISTICS TECHNICIAN	4,419 - 5,638	1.00	58,930
4078	FIRE MARSHAL	7,956 - 12,154	1.00	145,848
4460	FIREFIGHTER	4,696 - 8,036	69.00	5,869,408
6720	FLEET MAINTENANCE SUPERVISOR	6,251 - 8,128	1.00	91,254
3680	FLEET PARTS SPECIALIST	3,987 - 5,091	1.00	60,545
6190	GIS & ANALYTICS MANAGER	7,670 - 9,976	1.00	119,707
3193	GIS ANALYST	5,710 - 7,294	1.00	87,523
3192	GIS ANALYST SENIOR	6,324 - 8,079	1.00	85,200
6029	GOVERNMENT RELATIONS MANAGER	8,074 - 10,495	1.00	125,916
3590	HOMELESS SERVICES SPECIALIST	4,652 - 5,941	1.00	65,338
6276	HUMAN RESOURCES ANALYST	5,366 - 6,971	1.00	74,687
6102	IT APPLICATIONS MANAGER	8,074 - 10,495	1.00	125,936
6110	IT SERVICES MANAGER	7,289 - 9,474	1.00	90,474
6103	LIVABILITY MANAGER	6,581 - 8,552	1.00	100,377
6261	MANAGEMENT ANALYST 2	5,939 - 7,721	3.00	253,822
6172	MEDIATION SPECIALIST	5,644 - 7,338	1.00	88,054
6108	NEIGHBORHOOD & COMMUNITY ENGAGEMENT MANAGER	6,581 - 8,552	1.00	92,997
4999	MIH PLACEHOLDER (NURSE/EMT)	TBD - TBD	2.00	192,866

Staffing Information

Full-Time & Limited-Term Equivalent Positions And Salary Schedule

Class	Position Title	Monthly Salary Range	No. of Positions	Budget Salary
6521	PARALEGAL	\$ 4,839 - \$ 6,294	1.00	\$ 72,967
6520	PAYROLL ADMINISTRATOR	5,093 - 6,623	1.00	71,484
3322	PERMIT TECHNICIAN 1	4,198 - 5,357	2.00	115,026
3321	PERMIT TECHNICIAN 2	4,652 - 5,941	1.00	71,297
6246	PERMIT/STRUCTURAL PLAN REVIEW MANAGER	7,289 - 9,474	1.00	97,656
3149	PLANNER 1	5,421 - 6,927	2.00	158,669
3150	PLANNER 2	6,010 - 7,674	6.80	614,456
3560	PLANNING TECHNICIAN	4,652 - 5,941	2.00	136,110
3162	PLANS EXAMINER 2	6,324 - 8,079	3.00	277,186
3161	PLANS EXAMINER 3	6,658 - 8,501	1.00	102,007
6285	POLICE CAPTAIN	11,404 - 11,860	2.00	282,148
6080	POLICE CHIEF	11,551 - 15,017	1.00	162,559
6286	POLICE LIEUTENANT	10,861 - 11,295	6.00	806,105
2440	POLICE OFFICER	5,792 - 7,395	101.00	8,641,846
6235	POLICE RECORDS MANAGER	6,251 - 8,128	1.00	77,645
3656	POLICE RECORDS SPECIALIST 1	3,987 - 5,091	12.00	697,153
3655	POLICE RECORDS SPECIALIST 2	4,419 - 5,638	2.00	135,304
3657	POLICE RECORDS SPECIALIST TRAINEE	3,603 - 4,598	1.00	50,176
2370	POLICE SERGEANT	7,121 - 9,094	17.00	1,805,869
3272	PROGRAM ANALYST - GU	6,010 - 7,674	3.00	254,912
3530	PROGRAM TECHNICIAN - GU	4,652 - 5,941	15.00	982,485
6530	PROGRAM TECHNICIAN - MSC	4,598 - 5,979	1.00	71,094
6612	PUBLIC RECORDS ADMIN/DEPUTY CITY RECORDER	4,839 - 6,294	1.00	68,116
3816	PUBLIC UTILITY WORKER 1	3,423 - 4,372	3.00	134,096
3815	PUBLIC UTILITY WORKER 2	3,987 - 5,091	54.00	3,098,340
3586	PUBLIC WORKS ASSET SPECIALIST	5,421 - 6,927	2.00	163,837
3254	PUBLIC WORKS CONSTRUCTION INSPECTOR	5,202 - 6,579	4.00	298,167
3710	PUBLIC WORKS FIELD OPERATIONS SUPERVISOR	5,421 - 6,927	7.00	554,409
6104	PUBLIC WORKS MANAGER	8,497 - 11,047	3.00	392,974
6700	PUBLIC WORKS SUPERINTENDENT	6,581 - 8,552	4.00	397,496
3116	PURCHASING AGENT	6,010 - 7,674	1.00	92,085
3325	RENTAL HOUSING INSPECTOR	5,202 - 6,579	1.00	76,897
3326	RENTAL HOUSING INSPECTOR TRAINEE	4,419 - 5,638	3.00	187,778
6525	RISK MANAGEMENT SPECIALIST	4,839 - 6,294	1.00	75,532
6222	RISK MANAGER	6,581 - 8,552	1.00	102,626
3111	SENIOR ACCOUNTANT	6,324 - 8,079	1.00	95,965
6210	SENIOR ADMINISTRATIVE SUPERVISOR	5,366 - 6,971	3.00	250,714
1171	SENIOR ADVISOR	8,996 - 9,356	1.00	108,178
6220	SENIOR ASSISTANT CITY ATTORNEY	8,946 - 11,627	3.00	399,259
3318	SENIOR CODE COMPLIANCE INSPECTOR	6,010 - 7,674	1.00	92,086
3127	SENIOR COMMUNICATIONS DIGITAL MEDIA SPECIALIST	5,710 - 7,294	1.00	86,212
3211	SENIOR ECONOMIC DEVELOPMENT SPECIALIST	6,010 - 7,674	1.00	92,086
6240	SENIOR ENGINEER	7,289 - 9,474	5.00	568,435
3330	SENIOR ENGINEERING TECHNICIAN	6,010 - 7,674	4.00	356,354
3585	SENIOR ENVIRONMENTAL SPECIALIST	6,010 - 7,674	2.00	175,803
6266	SENIOR FINANCIAL ANALYST	6,581 - 8,552	2.00	191,318
3380	SENIOR GIS TECHNICIAN	4,898 - 6,253	1.00	75,041

Staffing Information

Full-Time & Limited-Term Equivalent Positions And Salary Schedule

Class	Position Title	Monthly Salary Range	No. of Positions	Budget Salary
3217	SENIOR HOMELESS SERVICES SPECIALIST	\$ 5,710 - \$ 7,294	1.00	\$ 71,490
6275	SENIOR HUMAN RESOURCES ANALYST	6,251 - 8,128	5.00	479,839
6260	SENIOR MANAGEMENT ANALYST	6,251 - 8,128	3.00	280,476
1109	SENIOR MANAGER - OGM	7,670 - 9,976	1.00	102,040
6109	SENIOR MANAGER - OGM	7,670 - 9,976	2.00	225,075
3320	SENIOR PERMIT TECHNICIAN	5,202 - 6,579	1.00	71,926
3151	SENIOR PLANNER	7,007 - 8,944	3.80	397,445
2375	SENIOR POLICE TECHNICIAN	5,228 - 6,665	2.00	151,188
6195	SENIOR PROJECT MANAGER	6,924 - 9,001	1.00	95,161
3810	SENIOR PUBLIC UTILITY WORKER	4,652 - 5,941	11.00	773,007
3253	SENIOR PUBLIC WORKS CONSTRUCTION INSPECTOR	5,710 - 7,294	1.00	87,523
3188	SENIOR SYSTEMS ADMINISTRATOR	7,007 - 8,944	2.00	214,656
3383	SENIOR TECHNICAL SUPPORT SPECIALIST	5,202 - 6,579	4.00	298,045
3340	SENIOR WATER DISTRIBUTION TECHNICIAN	5,202 - 6,579	1.00	78,949
6270	SOLID WASTE & SUSTAINABILITY MANAGER	6,924 - 9,001	1.00	106,036
6198	SPECIAL PROJECTS COORDINATOR	6,251 - 8,128	1.00	97,428
6244	STRUCTURAL ENGINEER	6,924 - 9,001	1.00	106,057
3730	SUPERVISORY ELECTRICIAN	6,658 - 8,501	1.00	102,007
3189	SYSTEMS ADMINISTRATOR	6,324 - 8,079	1.00	89,554
3186	SYSTEMS ANALYST	6,658 - 8,501	3.00	305,696
4154	TRAINING OFFICER	6,310 - 9,723	1.00	116,678
3117	TREASURY ANALYST	6,324 - 8,079	1.00	86,035
6105	URBAN DESIGN MANAGER	7,289 - 9,474	1.00	113,687
3620	UTILITY CUSTOMER SERVICE REPRESENTATIVE	3,791 - 4,840	3.50	189,699
3725	VEHICLE MECHANIC SENIOR	4,898 - 6,253	5.00	367,265
3341	WATER DISTRIBUTION TECHNICIAN	4,652 - 5,941	1.00	71,296
3345	WATER METER TECHNICIAN	4,652 - 5,941	1.00	70,662
3711	WATER OPERATIONS SUPERVISOR	5,710 - 7,294	1.00	87,523
3346	WATER QUALITY SPECIALIST	5,202 - 6,579	1.00	67,538
3820	WATER SERVICE FIELD REPRESENTATIVE	3,987 - 5,091	1.00	61,096
6701	WATER SUPERINTENDENT	6,581 - 8,552	1.00	102,625
3194	WEB CONTENT COORDINATOR	5,710 - 7,294	1.00	87,523
3595	WEB CONTENT SPECIALIST	5,202 - 6,579	0.80	62,288

Total Full-Time & Limited-Term Employees and Salary

631.13 \$54,246,302

Interfund Transfers – To

TO Fund Name	FROM Fund Name	Amount	Reason	Total
General	Designated Purpose	\$ 1,700,000	Economic Development Support	
	Water	25,000	Confined Space Rescue	
	Stormwater	25,000	Confined Space Rescue	
	Wastewater	25,000	Confined Space Rescue	\$ 1,775,000
Urban Design & Planning	General	2,344,000	Planning Services	2,344,000
Solid Waste & Sustainability	Water	36,000	Green Business Program	
	Stormwater	36,000	Green Business Program	
	Wastewater	36,000	Green Business Program	108,000
Designated Purpose	General	125,000	COPS Grant Match	
	General	120,000	Incentive Program	
	General	56,000	Justice & Mental Health Collab Grant Match	
	General	125,000	Mobile Integrated Healthcare	
	General	225,000	SAFER Grant Match	
	CDBG & HOME	126,000	CDBG Project - Parks	
	Building	30,000	Small Business Incentive Program	
	Urban Renewal Support	40,000	Small Business Incentive Program	
	Water	5,000	Small Business Incentive Program	
	Stormwater	5,000	Small Business Incentive Program	
	Wastewater	5,000	Small Business Incentive Program	
	Administrative Services	3,000	Art Committee Donation	
	Administrative Services	22,700	Arts and Cultural Grant	
	Administrative Services	35,000	Gresham Sponsored Events	922,700
Infrastructure Development	Transportation	518,700	Dev. Engineering & Public Works Insps.	
	Water	518,700	Dev. Engineering & Public Works Insps.	
	Stormwater	518,700	Dev. Engineering & Public Works Insps.	
	Wastewater	518,700	Dev. Engineering & Public Works Insps.	2,074,800
Transportation	SDC - Transportation	244,500	Debt Service	
	SDC - Transportation	174,500	Reimbursement SDC's for Debt	
	Streetlight	101,200	Operation of Streetlight Program	
	Stormwater	1,057,100	Vegetation & Sweeping	1,577,300
CDBG & HOME	General	20,000	Working Cash for CDBG/HOME	20,000
Parks Capital Improvement	SDC - Parks	50,000	SDC Credits	
	SDC - Parks	398,400	SDC Funded Projects	448,400
General Development Cap Impr	SDC - Wastewater	11,809,000	SDC Credits	
	SDC - Wastewater	200,000	SDC Funded Projects	
	SDC - Water	2,826,000	SDC Credits	
	SDC - Water	200,000	SDC Funded Projects	
	SDC - Stormwater	806,000	SDC Credits	
	SDC - Stormwater	400,000	SDC Funded Projects	
	SDC - Transportation	3,488,000	SDC Credits	
	SDC - Parks	2,638,000	SDC Credits	
	Transportation	200,000	Gas Tax Funded Projects	
	Stormwater	45,000	Rate Funded Projects	22,612,000
Transportation Capital Impr	SDC - Transportation	802,000	SDC Credits	
	SDC - Transportation	6,108,000	SDC Funded Projects	
	Streetlight	858,200	Streetlight Funded Projects	
	Transportation	9,450,000	Gas Tax Funded Projects	17,218,200
Footpaths & Bikeways Capital Impr	SDC - Transportation	320,600	SDC Credits	
	SDC - Transportation	2,000	SDC Funded Projects	
	Transportation	4,627,800	Pedestrian & Bikeway Projects	4,950,400
Urban Renewal Capital Impr	SDC - Stormwater	393,100	SDC Funded Projects	
	SDC - Transportation	1,686,100	SDC Funded Projects	
	SDC - Parks	404,000	SDC Credits	
	SDC - Parks	552,300	SDC Funded Projects	
	Streetlight	103,400	Streetlight Funded Projects	
	Transportation	59,000	Transportation Funded Projects	3,197,900

Interfund Transfers – To

TO Fund Name	FROM Fund Name	Amount	Reason	Total
General Government Debt Svc	General	\$ 742,000	Debt Service	
	SDC - Parks	221,000	Debt Service	
	Streetlight	490,000	Debt Service	
	Transportation	727,000	Debt Service	
	CDBG & HOME	175,000	CDBG Section 108 Debt Service	\$ 2,355,000
Water	SDC - Water	163,500	Reimbursement SDC's for Debt	163,500
Water Capital Improvement	SDC - Water	46,700	SDC Interest	
	Water	245,000	New Operating Projects	
	Water	1,156,000	New R&R Projects	1,447,700
Water Debt Service	Water	1,800,000	Debt Service	1,800,000
Stormwater	SDC - Stormwater	219,600	Reimbursement SDC's for Debt	219,600
Stormwater Capital Improvement	SDC - Stormwater	407,000	SDC Credit Reimbursement for Projects	
	SDC - Stormwater	327,800	SDC Funded Projects	
	Stormwater	799,185	Operating Projects with Revenue Offset	
	Stormwater	1,400,115	R&R Projects	2,934,100
Stormwater Debt Service	Stormwater	268,000	Debt Service	268,000
Wastewater	SDC - Wastewater	1,452,000	SDC Funded Debt	
	SDC - Wastewater	189,200	SDC Funded Debt - Reimbursement	1,641,200
Wastewater Capital Improvement	SDC - Wastewater	721,200	SDC Funded Projects	
	Wastewater	5,974,254	R&R Projects	
	Wastewater	4,885,746	Rate Funded Projects with Revenue Offset	11,581,200
Wastewater Debt Service	Wastewater	1,970,000	Debt Service	1,970,000
Facilities & Fleet Management	General	197,000	Fire Facilities	197,000
City Facility Capital	General	160,000	City Facility Capital Projects	
	General	50,000	Fire District 10 Maintenance Projects	
	Facilities & Fleet Management	227,000	City Facility Capital Projects	437,000
City Facility Debt Service	General	369,000	Debt Service	
	Facilities & Fleet Management	73,000	Debt Service	442,000
Administrative Services	General	845,000	Program Support	
	Police, Fire & Parks Fund	110,000	Program Support	
	Transportation	103,000	DES Support of GIS/Asset Management	
	Water	103,000	DES Support of GIS/Asset Management	
	Stormwater	103,000	DES Support of GIS/Asset Management	
	Wastewater	103,000	DES Support of GIS/Asset Management	
	Health	144,000	Program Support	
	Dental	16,000	Program Support	1,527,000
	Enterprise System Replacement	Water	14,000	Cayenta Upgrade
	Stormwater	11,000	Cayenta Upgrade	
	Wastewater	25,000	Cayenta Upgrade	50,000
Equipment Replacement	General	163,000	Ladder Truck replacement	
	Facilities & Fleet Management	39,206	Equipment Replacement Fund for Internal Services	
	Administrative Services	53,815	Equipment Replacement Fund for Internal Services	
	Enterprise System Replacement	1,000,000	Enterprise Resource Planning System Repayme	1,256,021
		<u>\$85,538,021</u>		<u>\$85,538,021</u>

Interfund Transfers – From

FROM Fund Name	TO Fund Name	Amount	Reason	Total
General	Urban Design & Planning	\$ 2,344,000	Planning Services	
	Designated Purpose	125,000	COPS Grant Match	
	Designated Purpose	120,000	Incentive Program	
	Designated Purpose	56,000	Justice & Mental Health Collab Grant Match	
	Designated Purpose	125,000	Mobile Integrated Healthcare	
	Designated Purpose	225,000	SAFER Grant Match	
	CDBG & HOME	20,000	Working Cash for CDBG/HOME	
	General Government Debt Svc	742,000	Debt Service	
	Facilities & Fleet Management	197,000	Fire Facilities	
	City Facility Capital	160,000	City Facility Capital Projects	
	City Facility Capital	50,000	Fire District 10 Maintenance Projects	
	City Facility Debt Service	369,000	Debt Service	
	Administrative Services	845,000	Program Support	
	Equipment Replacement	163,000	Ladder Truck replacement	\$ 5,541,000
	Police, Fire & Parks Fund	Administrative Services	110,000	Program Support
Designated Purpose	General	1,700,000	Economic Development Support	1,700,000
SDC - Wastewater	General Development Cap Impr	11,809,000	SDC Credits	
	General Development Cap Impr	200,000	SDC Funded Projects	
	Wastewater	1,452,000	SDC Funded Debt	
	Wastewater	189,200	SDC Funded Debt - Reimbursement	
SDC - Water	Wastewater Capital Improvemer	721,200	SDC Funded Projects	14,371,400
	General Development Cap Impr	2,826,000	SDC Credits	
	General Development Cap Impr	200,000	SDC Funded Projects	
SDC - Stormwater	Water	163,500	Reimbursement SDC's for Debt	
	Water Capital Improvement	46,700	SDC Interest	3,236,200
	General Development Cap Impr	806,000	SDC Credits	
	General Development Cap Impr	400,000	SDC Funded Projects	
SDC - Transportation	Urban Renewal Capital Impr	393,100	SDC Funded Projects	
	Stormwater	219,600	Reimbursement SDC's for Debt	
	Stormwater Capital Improvemen	407,000	SDC Credit Reimbursement for Projects	
	Stormwater Capital Improvemen	327,800	SDC Funded Projects	2,553,500
	Transportation	244,500	Debt Service	
	Transportation	174,500	Reimbursement SDC's for Debt	
SDC - Parks	General Development Cap Impr	3,488,000	SDC Credits	
	Transportation Capital Impr	802,000	SDC Credits	
	Transportation Capital Impr	6,108,000	SDC Funded Projects	
	Footpaths & Bikeways Capital Im	320,600	SDC Credits	
	Footpaths & Bikeways Capital Im	2,000	SDC Funded Projects	
	Urban Renewal Capital Impr	1,686,100	SDC Funded Projects	12,825,700
	Parks Capital Improvement	50,000	SDC Credits	
	Parks Capital Improvement	398,400	SDC Funded Projects	
	General Development Cap Impr	2,638,000	SDC Credits	
	Urban Renewal Capital Impr	404,000	SDC Credits	
Streetlight	Urban Renewal Capital Impr	552,300	SDC Funded Projects	
	General Government Debt Svc	221,000	Debt Service	4,263,700
	Transportation	101,200	Operation of Streetlight Program	
	Transportation Capital Impr	858,200	Streetlight Funded Projects	
	Urban Renewal Capital Impr	103,400	Streetlight Funded Projects	
	General Government Debt Svc	490,000	Debt Service	1,552,800
Transportation	Infrastructure Development	518,700	Dev. Engineering & Public Works Insps.	
	General Development Cap Impr	200,000	Gas Tax Funded Projects	
	Transportation Capital Impr	9,450,000	Gas Tax Funded Projects	
	Footpaths & Bikeways Capital Im	4,627,800	Pedestrian & Bikeway Projects	
	Urban Renewal Capital Impr	59,000	Transportation Funded Projects	
	General Government Debt Svc	727,000	Debt Service	
	Administrative Services	103,000	DES Support of GIS/Asset Management	15,685,500
CDBG & HOME	Designated Purpose	126,000	CDBG Project - Parks	
	General Government Debt Svc	175,000	CDBG Section 108 Debt Service	301,000

Interfund Transfers – From

FROM Fund Name	TO Fund Name	Amount	Reason	Total
Building	Designated Purpose	\$ 30,000	Small Business Incentive Program	\$ 30,000
Urban Renewal Support	Designated Purpose	40,000	Small Business Incentive Program	40,000
Water	General	25,000	Confined Space Rescue	
	Solid Waste & Recycling	36,000	Green Business Program	
	Designated Purpose	5,000	Small Business Incentive Program	
	Infrastructure Development	518,700	Dev. Engineering & Public Works Insps.	
	Water Capital Improvement	245,000	New Operating Projects	
	Water Capital Improvement	1,156,000	New R&R Projects	
	Water Debt Service	1,800,000	Debt Service	
	Administrative Services	103,000	DES Support of GIS/Asset Management	
	Enterprise System Replacement	14,000	Cayenta Upgrade	3,902,700
Stormwater	General	25,000	Confined Space Rescue	
	Solid Waste & Recycling	36,000	Green Business Program	
	Designated Purpose	5,000	Small Business Incentive Program	
	Infrastructure Development	518,700	Dev. Engineering & Public Works Insps.	
	Transportation	1,057,100	Vegetation & Sweeping	
	General Development Cap Impr	45,000	Rate Funded Projects	
	Stormwater Capital Improvemen	799,185	Operating Projects with Revenue Offset	
	Stormwater Capital Improvemen	1,400,115	R&R Projects	
	Stormwater Debt Service	268,000	Debt Service	
	Administrative Services	103,000	DES Support of GIS/Asset Management	
	Enterprise System Replacement	11,000	Cayenta Upgrade	4,268,100
Wastewater	General	25,000	Confined Space Rescue	
	Solid Waste & Recycling	36,000	Green Business Program	
	Designated Purpose	5,000	Small Business Incentive Program	
	Infrastructure Development	518,700	Dev. Engineering & Public Works Insps.	
	Wastewater Capital Improvemer	5,974,254	R&R Projects	
	Wastewater Capital Improvemer	4,885,746	Rate Funded Projects with Revenue Offset	
	Wastewater Debt Service	1,970,000	Debt Service	
	Administrative Services	103,000	DES Support of GIS/Asset Management	
	Enterprise System Replacement	25,000	Cayenta Upgrade	13,542,700
Facilities & Fleet Management	City Facility Capital	227,000	City Facility Capital Projects	
	City Facility Debt Service	73,000	Debt Service	
	Equipment Replacement	39,206	Equipment Replacement Fund for Internal Ser	339,206
Administrative Services	Designated Purpose	3,000	Art Committee Donation	
	Designated Purpose	22,700	Arts and Cultural Grant	
	Designated Purpose	35,000	Gresham Sponsored Events	
	Equipment Replacement	53,815	Equipment Replacement Fund for Internal Ser	114,515
Enterprise System Replacement	Equipment Replacement	1,000,000	Enterprise Resource Planning System Repayme	1,000,000
Health	Administrative Services	144,000	Program Support	144,000
Dental	Administrative Services	16,000	Program Support	16,000
		<u>\$ 85,538,021</u>		<u>\$ 85,538,021</u>

Summary of Debt

Debt Administration

The City will seek to maintain and, if possible, improve the current bond rating in order to minimize borrowing costs and preserve access to credit markets. City obligations currently carry the following ratings:

Type	Moody's Investors Service	Standard and Poor's
Full Faith and Credit Obligations	Aa2	n/a
Stormwater Revenue Bonds	Aa2	AA

Debt and Other Obligations Summary

Outstanding Debt as of June 30, 2020

General Obligation Debt (Property Tax Levy Supported)	\$	0
Revenue Bonds		530,000
Bonds and Notes		60,011,197
Line of Credit – Short-term Debt		25,260,600
Interfund Loans		<u>122,500</u>
Total Bonds, Notes, and Loans		\$ 85,924,297
Other Borrowings (Pre-loan construction financing)	\$	0

A listing of the City's debt obligations is on the next page. Most of the issuances, including those where the City has pledged its "full, faith and credit" are supported by revenues specific to Infrastructure Funds and Urban Renewal. Obligations of the City's General Fund include fire equipment, equipment replacement, a portion of the US Bank Financing Agreement (COG) and the General Fund's proportionate share of pension bonds and the public schools-safety building roof.

Debt Limitations

The legal debt limit for fiscal year 2021/22 cannot be determined until November 2021 when the tax assessor distributes property tax information. Total general obligation (property-tax supported) debt may not exceed three percent of real market value of all taxable properties in the City. For fiscal year 2019/20, the legal debt limit was \$505,092,359. There was no outstanding general obligation bonded debt in fiscal year 2019/20.

2019/20 Debt Limitations (property-tax supported)

Real Market Value June 30, 2020	\$16,836,411,973
Debt Limit (3% of Real Market Value)	\$505,092,359
Applicable General Obligation Bonded Debt 2019/20	\$0
Percent of Limit Issued	0%

Summary of Debt

	Issued	Maturity	Principal Issued	Principal 6/30/20
Federal and State Loans				
Section 108 Loan (Fountain)	2/1/2014	8/1/2033	\$ 1,500,000	\$ 366,000
Water Meter Replacement Note	9/8/2009	12/1/2030	2,361,232	1,454,745
Wastewater Secondary Clarifier (39190)	8/17/2009	8/1/2029	407,058	227,522
Total State Loans			\$ 4,353,290	\$ 2,048,267
Interfund Loans and Other				
2015 GRDC Standalone Note	6/1/2015	6/1/2023	\$ 6,700,000	\$ 2,701,790
2017 GRDC Revolving Note	2/22/2017	6/1/2023	15,000,000	8,200,000
Wastewater Interfund Loan (SDC)	8/1/2010	7/31/2020	1,225,000	122,500
Total Interfund Loans and Other			\$ 22,925,000	\$ 11,024,290
Full Faith and Credit Obligations				
Pension Bonds	5/27/2004	6/1/2028	\$ 19,280,000	\$ 13,435,000
Streetlights QECB Loan	7/30/2013	7/1/2033	7,610,000	3,415,000
Wastewater Treatment Plant Expans.	9/15/2009	5/1/2021	19,351,000	1,912,000
US Bank Financing Agreement	6/4/2010	6/1/2023	23,470,000	
US Bank Fin. Agmt. (COG)				1,323,059
US Bank Fin. Agmt. (URA)				5,132,429
Series 2013B	7/30/2013	7/1/2033	4,655,000	
Special Public Works Refunding				590,000
Fire Equipment				695,000
Equipment Replacement				805,000
Public Safety-Schools Building Roof				320,000
COG Line of Credit (renewed)	5/10/2018	5/10/2022	50,000,000	
Transportation & Parks Construction				18,185,200
Water Construction				6,825,200
Wastewater Construction				250,200
Series 2015	5/27/2015	5/1/2035	19,960,000	
Urban Renewal				2,385,000
Line Conversion				653,750
Transportation				2,100,000
Wastewater				4,275,000
Water				4,396,250
2017 State of Oregon SRF UIC (39193)	4/4/2017	8/1/2037	4,935,608	4,318,658
Total Full Faith and Credit Obligations			\$ 149,261,608	\$ 71,016,746
Revenue Bonds				
Stormwater Revenue Refunding 2006	12/21/2006	5/1/2021	\$ 2,850,000	\$ 530,000
Total Revenue Bonds			\$ 2,850,000	\$ 530,000
Other Long Term Loans				
Property Acquisition	7/31/2018	7/31/2023	\$ 1,593,000	\$ 1,304,995
Total Other Long Term Loans			\$ 1,593,000	\$ 1,304,995
Total Obligations				\$ 85,924,297

Financial Management Policies

Revised January 4, 2011, Resolution No. 3036

A. GENERAL POLICIES

1. The City organization will carry out the Council's goals and policies through a service delivery system financed through the Operating and Capital Budgets.
2. The relationship between the Operating and Capital Budgets will be explicitly recognized and incorporated into the budget process. Funding for the Operating and Capital Budgets shall be sufficient to provide municipal operating services and maintenance or enhancement of fixed assets needed to support public demand for City services.
3. The City will take positive steps to improve the productivity of its programs and employees, and will seek ways to eliminate duplicative functions within the city government and between the City of Gresham and other public agencies in the community. Specifically, intensive reviews of the efficiency and effectiveness of certain City services will be periodically undertaken. A reporting mechanism highlighting the service efforts and accomplishments of the City's major services will also be developed.
4. Whenever feasible, government activities will be considered enterprises if so doing will increase efficiency of service delivery or recover the cost of providing the service from the benefiting entity by a user fee or charge.
5. New development should pay for the entire cost of the permit process and, if feasible, any other related city service costs.
6. Adequate reserves will be maintained for all known liabilities, including employee leave balances. The amount in the reserves will follow generally accepted accounting principles.
7. The City will reimburse directly for elected or appointed officials' and employees' expenses and will not reimburse expenses indirectly through any vendor working for the City. Proposals for services should not include expenses for elected or appointed officials or for employees.
8. Investment and Portfolio Policies are adopted by the City Council and are contained in a separate document.
9. Development fees, including Land Use, Building, and Engineering, shall not be waived. Fees may be paid by the City with express formal consent of the City Council.
10. Public Safety is one of several important functions provided by the City. Staffing levels are a measurement of the ability to provide adequate public safety services. It is recognized that sworn officers require related support personnel, and the City desires to maintain support staff proportionately. The goal staffing level for the Gresham Police Department is a total FTE ratio of 1.30 sworn officers per thousand and a total FTE ratio of 1.79 per thousand population, to be achieved by fiscal year 2000/01.
11. Transfers from contingency are authorized by City Council for expenditures that were not anticipated in the budget. The Gresham Finance Committee will review contingency transfer requests and provide Council with a recommendation regarding the transfer unless insufficient time is available for the review process due to the urgent nature of the request. In the event that the Finance Committee is not scheduled to meet for a period of more than one month, contingency transfer requests will be presented to Council directly and the Finance Committee will be informed of Council actions.

Financial Management Policies

12. The City's water utility, wastewater utility, and stormwater utility are enterprise funds that are considered to be closed funds. The revenue sources of utility funds are dedicated to pay for costs associated with providing the utility's purpose and may not be used in a way that does not qualify as an expense in support of the utility's function.

B. DEBT POLICIES

1. Total general obligation debt will not exceed 3% of the market value of the City.
2. Long-term debt issued to finance capital projects will be structured to match the useful life of the project. Current operations will not be financed with long-term debt.
3. General obligation debt will not be issued for enterprise activity.
4. Bond anticipation debt will be retired within 12 months after project completion. In no event will bond anticipation notes be outstanding more than three years.
5. City direct debt sold by public sale will have demonstrated feasibility prior to sale by receiving a rating from either Moody's or Standard & Poor's, or if unrated, by a comprehensive feasibility report. The City will seek to maintain and improve its current bond rating so its borrowing costs are minimized and its access to credit is preserved.
6. All conduit bonds sold by public sale must be credit enhanced and have demonstrated feasibility prior to sale by receiving a rating of "A" or better from either Moody's or Standard & Poor's. Conduit financing is a mechanism which allows a non-municipal entity to issue tax exempt debt through a municipal corporation such as the City of Gresham. The City is the "conduit" issuer which "passes through" tax-exempt debt that is the obligation of another entity. The security for these transactions is always that of the borrower and not the issuer.
7. All capital leases as reported in the City's annual financial report under Long-Term Debt will be limited as follows:
 - a. Annual lease payments recorded in the respective funds will be limited to 10% of the current revenues of the fund supporting the lease payment.
 - b. All leases will be limited to the economic life of the equipment or facilities to be purchased, and in no case shall be extended beyond 25 years.
 - c. Lease purchases of equipment and facilities will be limited to fit within the City's stated mission, goal or governmental role. Any exceptions must show an economic gain and be approved by City Council.
 - d. All annual lease-purchase payments must be included in the originating department's approved budget.

C. REVENUE POLICIES

1. The City Council has determined that Public Safety is critical to the community. For many years, tax base property tax revenues have not been sufficient to fund Police and Fire services. Therefore, the City will continue to use all tax base property taxes and other General Fund revenue sources, as necessary, to fund the total costs of Police and Fire operations. The total costs include overhead, administrative, and support costs.

Financial Management Policies

2. The City will maintain a diversified revenue system to protect it from short-term fluctuations in any one revenue source.
3. Distinction will be made between revenues generated through operating activities (activity generated), and those not related to specific operations (general support). Activity-generated revenues will be linked with the operating activities responsible for their generation.
4. The City will establish internal and external charges for service that reflect the full cost of service delivery and fully support both direct and indirect charges. Distinction is made between those operating programs that serve limited interest and those that provide a general community benefit. The following programs will strive to become/stay self-sufficient: (1) Development, (2) Solid Waste, (3) Transportation, (4) Water, (5) Wastewater, and (6) Stormwater. In addition, the remaining operating programs (Police, Fire and Emergency Services, Parks, and City Council), though not self-supporting, will strive to recover all of a specific service's cost if it benefits limited interests.
5. The City will pursue an aggressive policy of collecting delinquent accounts. Administrative procedures for the collection of these accounts will be maintained. When necessary, collection processes will include termination of service, foreclosure, and any other available legal action.

D. BUDGET POLICIES

1. The City will integrate performance measurement and productivity indicators within the budget.
2. Personal Services budget projections will incorporate market salary adjustments to maintain labor market competitiveness for non-represented employees. Market adjustments are adjustments to the salary ranges and do not necessarily imply increases to employees' actual pay. These adjustments will be either higher or lower based on market survey data as determined by the Portland Area Cross Industry Compensation Survey (PACS) or comparable survey source. Personal Services assumptions will also include all union and other contract obligations, as well as anticipated merit and pay-for-performance salary adjustments.
3. The annual budget for the General Fund will include a beginning fund balance. This resource is the funding for contingency and ending fund balance and will be consistent with Financial Management Policies for General Fund contingency and ending balance as a percent of operating expenditures. When the annual beginning fund balance is not adequate to fund both contingency and ending fund balance, the deficiency may be funded with available on-going resources.

When the General Fund's beginning fund balance exceeds the amount needed for contingency and ending fund balance, the remainder may be used for

- one-time items such as capital purchases
- prioritized ongoing expenditures such as operating expenses
- added to the ending fund balance and designated as a "rainy day" reserve for use when there is an unexpected loss of revenue. The "rainy day" portion of the ending fund balance will be the portion that exceeds 5% of the operating budget. The "rainy day" target amount should be not less than an additional 6% of the operating expenditure budget, and could be more. The total ending fund balance could potentially be 11% or more of the operating expenditure budget.

Use of beginning fund balance in funds other than the General Fund is determined on an individual basis related to the purpose of the fund and circumstances that are specific to that fund.

Financial Management Policies

4. Funding sources for each capital project will be identified and all operating costs associated with a capital project will be quantified.
5. Each operating fund will maintain a contingency account sufficient to meet unanticipated requirements during the budget year. A maximum contingency of 15% and minimum amount of 5% will be budgeted. There is a separate policy for General Fund contingency.
6. The City will plan for capital improvements over a multi-year period of time. The Capital Improvements Program (CIP) will directly relate to Council's goals, departmental operation plans, other long-range plans such as the Comprehensive Plan, and the policies of the City.
7. The City will maintain its infrastructure at a level adequate to protect the City's capital investment and to minimize future maintenance and replacement costs.
8. The City will plan for vehicle replacement, equipment replacement, and maintenance of City facilities, to ensure that resources are available at the appropriate time. The replacement needs will be identified in appropriate replacement schedules.
9. The City's goal for the General Fund is to provide resources for:
 - A. Contingency: The annual budget for the General Fund will include a contingency reserve of not less than 1.5% of operating expenditures, to offset unexpected increases to operating requirements. Contingency may be utilized upon council approval.
 - A higher level of contingency should be reserved annually when uncertainties or economic conditions warrant such actions.
 - B. Ending Fund Balance: The annual budget for the General Fund will include an ending fund balance of not less than 5 % of operating expenditures. The ending fund balance is a resource that mitigates cash flow shortages early in the ensuing fiscal year and helps to modify annual fluctuations in revenues and expenditures.
 - A higher level of ending fund balance should be reserved annually when future uncertainties or economic conditions warrant such actions be taken.
 - C. Rainy Day Reserve:
 - i. The General Fund Rainy Day Reserve balance should be in an amount that is not less than 6% of annual budgeted operating expenditures when economic conditions make this financially achievable. Annually, city management will consider appropriating funds in the proposed budget to meet or increase the minimum reserve balance in anticipation of a prolonged economic downturn.
 - ii. When all or a portion of the reserve has been used as a revenue subsidy for severe adverse changes to revenues or economic recessions, planning for the restoration of the reserve will begin in the year following its use and be part of the budget development process. Annually, city management will determine whether to appropriate an amount towards the restoration of the reserve in the proposed budget based on current economic conditions, fiscal forecasts, and city service requirements.

E. ACCOUNTING POLICIES

1. Adequate reserves and/or insurance coverage will be maintained for general and workers' compensation liabilities.

Financial Management Polices

2. The City will maintain an accounting and financial reporting system that conforms to Generally Accepted Accounting Principles (GAAP) and Local Budget Law.
3. The City will provide full financial disclosure in all bond representations.
4. The City will publish an audited Comprehensive Annual Financial Report (CAFR) each year.
5. The City will maintain an accounting system necessary to ensure adherence to the budget and will prepare regular reports comparing actual revenues and expenditures to budgeted amounts.
6. The City will provide bond coverage for the Manager and City employees in an amount and with surety determined by the Risk Manager.

F. SYSTEMS DEVELOPMENT CHARGE POLICIES (SDCs)

1. The City will sustain Systems Development Charges (SDCs) for the cost of demand-created facilities or infrastructure for the following systems:
 - WASTEWATER: Wastewater collection, transmission, treatment and disposal systems.
 - WATER: Water supply, treatment and distribution systems.
 - STORMWATER: Drainage and flood control systems.
 - TRANSPORTATION IMPACT: Transportation systems.
 - PARKS: Parks and Recreation systems.
2. SDCs shall be a reimbursement fee, an improvement fee, or a combination of the two.
 - a. *Reimbursement fees* shall reimburse the current users for the costs they have incurred to provide capacity in the system to serve future users.
 - b. *Improvement fees* will be spent on capital improvements that increase capacity after the adoption date of the fee. An increase in system capacity may be established if a capital improvement increases the level of performance or service provided by existing facilities, or provides new facilities.
3. Systems Development Charges shall be proportionate to the cost of facilities or infrastructure created by development.
 - a. *Reimbursement fees* shall be set so that future systems users shall contribute no more than an equitable share of the cost of the present facilities they use. Upon complete reimbursement for the capacity of the City's existing infrastructure, this fee will end.
 - b. *Improvement fees* shall consider the cost of projected capital improvements needed to increase the capacity of the City's facilities or systems. Upon full receipt of fees required to increase the facility to planned capacity, this fee will end.

The City uses its facility master plans, such as water or wastewater, to calculate the amount of SDC revenue required. These master plans show capital improvements needed to provide for an adequate infrastructure for growth, typically over a 20-year period. The projects listed in the master plan are regional and would therefore not typically include the facilities in or adjacent to a development.

Conversely, a reduction in projected required infrastructure would result in Improvement Fee SDC rates declining.

Financial Management Policies

4. The City may choose not to impose the full cost of capital improvements upon those developments that increase the demands on the City's facilities or infrastructure. When the City adopts an SDC that does not fully recover the cost of capital improvements, alternative funding sources shall be identified to fully finance them.
5. The Public Facility Master Plan lists the Improvement Fee-funded capital improvements; the estimated cost and timing for each improvement; and the proportion of the improvement funded with Improvement Fees. Projects are completed as listed in the five-year Capital Improvement Plan.
6. SDCs shall be deposited in a separate fund apart from other City resources. Each type of SDC (see Item 1) shall have its own separate account. Interest earnings shall be credited accordingly.
7. SDC revenues shall first be applied to expenses in the following order:
 - a. Debt-service requirements.
 - b. The direct cost of complying with State Statutes regarding SDCs.
 - c. Infrastructure master plans, facility studies (CIP-related.)
 - d. Capital improvement expenses.
8. The City shall provide an annual accounting for SDCs showing the total amount collected, the projects funded, any remaining balance, and growth projection for the balance of the planning period for City Council to adjust SDC amounts accordingly.

G. CITY MANAGER AND CITY ATTORNEY COMPENSATION POLICIES

1. Council desires a market-based approach to both City Manager and City Attorney compensation. Evaluation and compensation policies and procedures should be similar to those for Department Directors and Division Managers.
2. Total compensation including base salary and benefits should be competitive with market rate average of labor market survey agencies. An annual market adjustment mechanism based on "indexing and meeting Council expectations" should allow the City Manager and City Attorney to have a market adjustment similar to that received by other managers within the City.
3. When recruiting, primary focus of compensation should ensure that base salary is competitive with the labor market.

Goals of Compensation Policy:

- a. To attract and retain quality employees, the base salary and total compensation will be at least at the market rate average of public agencies that are geographically proximate and of similar size and complexity within the more urbanized regions of the Pacific Northwest. An annual survey of these agencies in addition to participation in a regional public/private survey will be done by August of each year to provide information to the Council as the basis for the evaluations to be performed in September.
- b. Salary ranges for each of the respective positions will be established with the mid-point of the salary range being at the market average with a total range spread of 20% to account for job growth and performance expectations. The range will be indexed annually based on public/private sector market survey results.

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ACCRUED COMPENSATED ABSENCES. Paid leave hours, such as vacation, that have been earned by an employee and are an obligation of the employer. Proprietary funds accrue compensated absences when they are incurred and become a liability. In the governmental funds, compensable absences are paid with current resources and reported as an expenditure, and the unused balance is treated as a liability which is not shown budgetarily until the liability must be paid.

ADOPTED BUDGET. The financial plan adopted by the City Council, which forms the basis for appropriations.

APPROPRIATION. Authorization from the City Council to spend money within a specified dollar limit for an approved purpose.

APPROVED BUDGET. The budget recommended by the Budget Committee for adoption by the City Council.

ARPA. American Rescue Plan Act of 2021 is the \$1.9 trillion COVID-19 relief bill signed into law on March 11, 2021. In part, the ARPA extends and expands provisions found in CARES and FFCRA.

BALANCED BUDGET. Oregon Revised Statute (ORS) 294.388, "The...total amount of expenditures and other requirements in each fund equals the total amount of resources in the fund for the same period."

BEGINNING FUND BALANCE. As shown in the budget, an amount representing the balance remaining at the end of the previous fiscal year; the total of resources received less the amount spent.

BOEC. Bureau of Emergency Communications. This City of Portland Bureau provides police, fire and ambulance dispatch services in Portland, Gresham and other cities. Gresham pays a share

of the BOEC operating costs, allocated on a population basis.

BUDGET. The City's financial plan for a period of one year. By statute, the budget must be balanced and include a statement of actual revenues and expenditures for each of the last two years. Also required are estimated revenues and expenditures for the current and forthcoming year.

BUDGET COMMITTEE. Gresham's budget reviewing board, consisting of the Mayor, six Council members, and seven citizens appointed by the City Council, which has legal authority to change any portion of the proposed budget and is responsible to pass the City's Approved Budget after a series of public budget deliberation meetings.

BUDGET MESSAGE. A message prepared by the City Manager explaining the annual proposed budget, articulating the strategies and budget allocations to achieve the City's goals, and identifying budget impacts and changes.

BUDGET PROCESS. The process of translating planning and programming decisions into specific financial plans.

CAO. City Attorney's Office, a department within the City of Gresham.

CAPITAL ASSET. Assets having an initial, individual cost in excess of \$5,000 and an estimated useful life greater than one year.

CAPITAL FUNDS. The capital funds account for the resources used to improve the public infrastructure, purchase land or buildings, and large technology information systems.

CAPITAL IMPROVEMENT PROJECT. A project requiring the non-recurring expenditure for the acquisition of property; construction, renovation, or replacement of physical assets and related

Glossary

surveys or studies; and fixed equipment to make the project functional such as pumping equipment for a lift station, or fixtures for a new building. Differs from capital outlay which is part of the operating budget.

CAPITAL IMPROVEMENT PROGRAM (CIP). A plan for capital expenditures estimated for each year for a period of several years, identifying the expected beginning and ending date for each project, the amount to be expended in each year, and the source of financing for those expenditures.

CAPITAL OUTLAY. Operating expenditures of \$5,000 or more and having a useful economic life in excess of one year, used to acquire fixed assets which will benefit both current and future budget years, and are of a tangible nature.

CARES. The Coronavirus Aid, Relief, and Economic Security Act (CARES) is a \$2.2 trillion economic stimulus bill signed into law on March 27, 2020, in response to the economic fallout of the COVID-19 pandemic in the United States.

CARRYOVERS. As used in this document, carryover refers to capital project budgets that include an amount which was anticipated to be spent but which has been rescheduled for the next fiscal year. Carryovers generally result from capital projects being completed after the end of the fiscal year.

CDS. Community Development Services, a department within the City of Gresham.

CHARGES FOR SERVICES. Revenues received as compensation for a service provided, or cost recovery for mandated compliance, such as fire inspection fees.

CIP. Capital improvement program.

CITY COUNCIL. The legislative branch of the City composed of seven elected officials each of whom serves a four-year term.

CL. Community Livability, a department within the City of Gresham.

COLA. Cost of living adjustment. An adjustment to the existing pay ranges related to the effect of inflation or other contractual definition.

COMMUNITY SERVICE FEE. A fee paid as part of the terms outlined in the Strategic Investment Program or Enterprise Zone Program Agreements between the City of Gresham, Multnomah County, and/or participating businesses.

COMPRESSION. A reduction in taxes required by Measure 5 (1990) property tax limits. Compression is computed on a property by property basis, and is first applied towards local option tax levies, then permanent rate levies.

CONTINGENCY. An appropriation within an operating fund to cover unforeseen events which occur during the budget year. City Council must authorize the use of any contingency appropriations, transferred from contingency to an operating budget.

COUNCIL CITIZEN ADVISORY COMMITTEES (CCACs). The City Council appoints residents to committees and boards to advise the Council on certain decisions and policy matters. Citizen advisory committee work stems from the Council Work Plan.

CPI. Consumer Price Index, a measure of inflation.

CURRENT SERVICE LEVEL. As used in this document, a general description of services offered to the public within the baseline budget, and used in a broad sense to distinguish additions or deletions to operating programs.

Glossary

Not applicable to daily operations which will vary due to availability of resources, increasing demands for service, etc.

CVIP. Citizen Volunteers in Policing Program.

CWS. Citywide Services, a department within the City of Gresham

DEBT SERVICE. The annual payment of principal and interest on the City's indebtedness.

DEBT SERVICE FUND. A fund to account for payment of principal and interest on City issued debt.

DEFICIT. The excess of the liabilities of a fund over its assets. Municipalities in Oregon may not legally operate at a deficit.

DEPARTMENT. A major administrative division of responsibilities within the City organization. Gresham's 14 departments are: Office of Governance & Management; City Attorney's Office; Finance & Management Services; Information & Technology; Citywide Services; Police; Fire & Emergency Services; Urban Renewal Administration; Urban Design & Planning Services; Community Development Services; Economic Development Services; Community Livability; Parks and Environmental Services.

DES. Department of Environmental Services, a department within the City of Gresham.

DIVISION. A group of related activities to accomplish a major service or core business function. A division is typically a unit within a department.

EDS. Economic Development Services, a department within the City of Gresham.

EMS. Emergency Medical Services.

ENDING FUND BALANCE. As shown in the budget, an amount representing the difference

between the resources received by the fund compared to the amount spent in the fund. Becomes the subsequent year's beginning balance.

ERP. Enterprise resource planning is a system that delivers an integrated suite of business applications such as finance, human resources, payroll, land/parcel, and permits.

EXPENDITURE. A term used in a governmental fund to describe an outlay which occurs within a fiscal year.

FES. Fire and Emergency Services Department, a department within the City of Gresham.

FFCRA. The Families First Coronavirus Response Act requires certain employers to provide their employees with paid sick leave or expanded family and medical leave for specified reasons related to COVID-19.

FINANCE COMMITTEE. A Council Advisory Committee consisting of the seven citizen members of the state-mandated Budget Committee.

FINANCIAL MANAGEMENT POLICIES. The City's policies with respect to revenue, debt, budget, and organization management as these relate to the City's ongoing ability to provide services, programs, and capital investment.

FISCAL YEAR. A 12-month period to which the annual operating budget applies. At the end of the period, the City determines its financial position and the results of its operations. The fiscal year for local governments in Oregon is July 1 through June 30.

FMS. Finance and Management Services Department, a department within the City of Gresham.

FTE. Full-Time Equivalent. The ratio of a position in comparison to the amount of time a regular,

Glossary

full-time employee normally works in a year. A full-time employee (1.00 FTE) is paid for 2,080 hours a year. Positions budgeted to work less than full time are expressed as a percent of full time. For example, a 0.5 FTE budgeted position will work 1,040 hours.

FULL FAITH AND CREDIT. A pledge of the general taxing power for the repayment of the debt obligation (typically used in reference to bonds).

FUND. An independent accounting entity whose revenues and expenditures are balanced and segregated to record a specific set of activities.

FUND BALANCE. The excess of the assets of a fund over its liabilities and reserves. In the case of budgetary accounting, it represents the excess of the fund's assets and estimated revenues over its liabilities, reserves and appropriations for the budgetary period.

FY. See 'Fiscal Year.'

GENERAL FUND. This fund accounts for the financial operations of the City not accounted for in any other fund. Principal sources of revenue are property taxes, utility license fees, state shared revenues, licenses, permits, and charges for services. Primary expenditures are for police and fire protection, community planning, and parks.

GENERAL OBLIGATION (GO) BONDS. Bonds that are to be repaid from taxes and other general revenues. Bonds backed by the full faith and credit of government.

GENERAL UNIT (GU). Members of the Teamsters Union Local 223. Job classifications covered by the General Unit include Accountant, Public Utility Worker, and Administrative Assistant.

GIS. Geographical Information System.

GPD. Gresham Police Department, a department within the City of Gresham.

GPOA. Gresham Police Officers Association. The bargaining unit covering job classifications including Police Officer, Police Sergeant, Police Technician, and Criminalist.

GRANT. A cash award given for a specified purpose. Block grants are awarded primarily to general purpose governments and can be used for any locally determined activities that fall within the functional purpose of the grant. Discretionary or categorical grants can be used only for a specific purpose and usually are limited to narrowly defined projects or activities.

GRDC. Gresham Redevelopment Commission, overseeing the Rockwood-West Gresham Urban Renewal Area.

HRA/VEBA. Health Reimbursement Arrangement/Voluntary Employees' Beneficiary Association.

IAFF. International Association of Firefighters Local 1062. Covers job classifications including Firefighter, Fire Lieutenant, Fire Captain, and Deputy Fire Marshal.

INFRASTRUCTURE FUNDS. These funds account for services related to the City's infrastructure including Transportation, Water, Stormwater, and Wastewater.

INTERFUND TRANSFER. The movement of money between funds of the same government entity. The transfer will be a resource in the receiving fund and an operating requirement in the transmitting fund.

INTERGOVERNMENTAL REVENUE. Revenue received from another public agency or government.

INTERNAL SERVICE CHARGE (ISC). A charge from support funds or the administrative service

Glossary

fund to an operating fund to recover the cost of service or overhead.

INTERNAL SERVICE FUNDS. Also known as Support Service Funds. These funds account for services provided by the support departments to other City departments, to which expenses are allocated.

IT. Information & Technology, a department in the city of Gresham.

LICENSES & PERMITS. A revenue category that includes business licenses and building permits.

LID. See 'Local Improvement District.'

LINE ITEM. An expenditure description at the most detailed level. Also called Object of Expenditure. Operating expenditures are tracked through the use of line items. Line items itemize expenditures into specifics, such as overtime or printing. Line items usually are further aggregated into spending categories.

LOCAL BUDGET LAW. Oregon Revised Statute (ORS) 294.305 to 294.565. Local Budget Law has several purposes: 1) Establish standard procedures for presenting a local government budget; 2) Outline programs and services provided; 3) Provide a standard method for estimating revenues, expenditures, and proposed tax levies; and 4) Encourage citizen involvement in the preparation of the budget before formal adoption.

LOCAL IMPROVEMENT DISTRICT. A local improvement district (LID) is formed at the request of property owners and is composed of properties benefiting from a specific capital improvement project, such as a sewer line extension. The cost of improvements is paid by the property owners within the LID.

LTE. Limited-Term Employee. An employee whose position will expire at a predetermined date.

MATERIALS AND SERVICES. A budget category which includes expenditures such as operating supplies, contracted services, and equipment maintenance.

MAXIMUM ASSESSED VALUE. The maximum taxable value limitation placed on real or personal property. It can increase a maximum of 3% each year. The 3% limit may be exceeded if there are qualifying improvements made to the property, such as a major addition or new construction.

MEASURE 5. A constitutional tax rate limitation passed by the voters in 1990 which restricts the amount an individual property can be taxed. Measure 5 limits school taxes to \$5 per \$1,000 of "real market value". All other general government taxes are limited to \$10 per \$1,000 of "real market value".

MEASURE 50. This measure was passed by voters in 1997. Measure 50 reduced every property's 1995-96 assessed value by 10%, and limited the amount of annual growth of the assessed value to 3%. Measure 50 also established permanent rate limitations for each taxing district in the state based on the current year tax in 1997, and then reduced 13% for most districts.

MSC. See "Non-represented."

NEIGHBORHOOD ASSOCIATION. A group of people organized and recognized by the Council within a geographical area for the purpose of acting on issues affecting neighborhood and community livability.

NON-OPERATING FUND. A fund used to account for the proceeds of a specific revenue source but which does not appropriate expenditures for

Glossary

operating costs. The debt service funds are non-operating funds.

NON-REPRESENTED. Employees of the city that are not covered by a labor agreement. Also known as 'MSC' (Management, Supervisory, Confidential). Non-Represented job classifications include department directors, supervisory, and other specified positions.

NPDES. National Pollutant Discharge Elimination System.

OGM. Office of Governance & Management, a department within the City of Gresham.

OPERATING BUDGET. Current authorized expenditures and the proposed means of financing them. The operating budget is the primary means by which most of the financing, acquisition, spending, and service delivery activities of the City are controlled.

OPERATING FUND. An operating fund is one that accounts for revenues and expenditures used to provide direct service to citizens. Excluded would be debt service and capital construction funds.

OTHER REQUIREMENTS. A group of fund expenditures that constitute a use of a fund's resources other than operating requirements or capital expenditures. Includes contingency, debt service, transfers out, and ending balance.

PERMANENT RATE. A property tax rate per thousand dollars of assessed value, for local government operations. In Oregon, the permanent rate cannot be increased or decreased by the voters. A Local Option Levy may be passed by voters to augment the permanent rate. Gresham's permanent rate is \$3.6129 per thousand dollars of assessed value.

PERS. The Public Employees Retirement System. A State of Oregon defined benefit pension plan

to which both employee and employer contribute.

PERSONNEL SERVICES. An object of expenditure which includes salaries, overtime pay, part-time pay, and fringe benefits.

POLICE, FIRE AND PARK FEE. In the fall of 2012, the Gresham City Council approved a Police, Fire and Parks Fee as a temporary measure to prevent immediate service reductions and maintain service levels. In June of 2014 the fee was reestablished on an ongoing basis.

PROPERTY TAX. A tax that uses property value as the tool by which the cost burden of local services is allocated. Property taxes are limited by the Oregon Constitution to \$10 per thousand dollars of market value for general government operations (cities, counties and special districts) and \$5 per thousand for education operations (grade schools, high schools, community colleges). Property taxes are also limited by each local jurisdiction's permanent operating tax rate. Gresham's permanent tax rate is \$3.6129 per thousand dollars of assessed valuation. Debt service levies for voter approved General Obligation debt are not limited.

PROPOSED BUDGET. The annual budget for the upcoming fiscal year, as proposed by the City Manager to the Budget Committee for their review and approval.

REAL MARKET VALUE (RMV). The value of real property in terms of what it would be worth on the open market.

REQUIREMENT. The total of all expenditures within a fund, including operating expenditures, transfers to other funds, contingency, and unappropriated fund balance.

RESERVE. A portion of a fund that is restricted for a specific purpose.

Glossary

RESOURCES. The total amount available for appropriation within a fund. Resources generally include anticipated revenues, interfund transfers, and beginning fund balance.

REVENUE. Income received by the City in support of services to the community. Revenues include taxes, licenses, fees, and other sources, but exclude beginning balance, transfers, and debt proceeds.

REVENUE BONDS. Bonds issued on the basis of ability to repay through revenue earned in an enterprise fund. Revenue bonds require that enterprise funds set rates sufficient to ensure adequate resources to repay on a timely basis the principal and interest on the obligations, typically mandating that the issuer maintain net income at a predetermined multiple of debt service (known as “coverage”).

SDC. See ‘System Development Charge.’

SELF-INSURED. The retention of a risk of loss arising out of the ownership of property or some other cause, instead of transferring that risk to an independent third party through the purchase of an insurance policy. It is accompanied by the setting aside of assets to fund related losses.

SPECIAL REVENUE FUNDS. These funds account for revenue derived from specific tax or other earmarked revenue sources which are legally restricted to finance particular functions or activities.

SUBFUND. A subdivision of a fund that refers to a classification by which information on particular financial transactions and financial resources is recorded and arranged.

SUPPLEMENTAL BUDGET. A budget prepared to meet unexpected needs or to spend revenues not anticipated at the time the regular budget was adopted. It cannot be used to authorize a

tax levy nor can it be used to access funds designated as unappropriated.

SUPPORT SERVICE FUNDS. See ‘Internal Service Funds.’

SYSTEM DEVELOPMENT CHARGE (SDC). A charge levied on new construction to help pay for additional expenses created by growth. SDCs are for construction and expansion, and may not be used for maintenance of infrastructure.

TAX. Compulsory charge levied by a government to finance services performed for the common benefit.

TAX ASSESSED VALUE (TAV). The value given to real and personal property to establish a basis for imposing taxes. It is the lesser of the property’s maximum assessed value or real market value.

TAX LEVY. Total amount of ad valorem tax certified by the City.

TAX RATE. The amount of tax stated in terms of a unit of tax for each \$1,000 of assessed value of taxable property. The General Fund operating tax rate for the City of Gresham is permanently set at \$3.6129 per thousand dollars of assessed valuation.

TAX ROLL. The official list of the Multnomah County Tax Assessor showing the amount of taxes imposed against each taxable property.

UDP. Urban Design & Planning, a department within the City of Gresham.

UIC. Underground Injection Control.

UNAPPROPRIATED ENDING FUND BALANCE. Also referred to as Fund Balance. An amount set aside in the budget to be used as a cash carryover to the next year's budget to provide needed cash flow until other money is received. Because no appropriation has been adopted, no expenditures may be made from the

Glossary

Unappropriated Ending Fund Balance during the fiscal year in which it is budgeted.

URA. Urban Renewal Area. Rockwood-West Gresham is the city's first urban renewal area, established through a citywide vote in 2003. It encompasses approximately 1,200 acres from Marine Drive on the north to Yamhill Street on the south, centered along the 181st Street corridor.

URBAN RENEWAL ADMINISTRATION. A department within the City of Gresham.

UTILITY LICENSE FEES. Utility and license fees are paid to use the public right-of-way to operate a utility within the City limits. Most utility and license fees are received into the General Fund and help pay for General Fund operations, such as Police, Fire and Parks, Community Development Services, and Economic Development Services.

WWTP. Wastewater Treatment Plant.