

36889

FY 2012-13 General Fund Overhead Recovery Comparison

Fund	Bureau	Existing Model	New Model	Dollar Change	Percent Change
	Total General Fund Contribution	19,058,589	18,644,791	(413,798)	-2.17%
200	Transportation Operating Fund	5,665,137	5,713,603	48,466	0.86%
201	Assessment Collection Fund	90	14	(76)	-84.45%
202	Emergency Communication Fund	637,670	805,187	167,517	26.27%
203	Development Services Fund	1,858,490	1,083,873	(774,617)	-41.68%
204	Property Management License Fund	35,317	126,861	91,544	259.21%
206	Cable Fund	21,512	67,179	45,667	212.29%
207	Private for Hire Transportation Safety Fund	318	451	133	41.67%
209	Convention and Tourism Fund	12,533	44,210	31,677	252.76%
213	Housing Investment Fund	73,724	231,444	157,720	213.93%
215	Parks Local Option Levy Fund	4,806	14,185	9,379	195.17%
216	Children's Investment Fund	25,000	25,000	-	0.00%
221	Tax Increment Financing Reimbursement Fund	144,683	489,054	344,371	238.02%
222	Police Special Revenue Fund	3,608	10,513	6,905	191.34%
400	BFRES Facilities GO Bond Construction Fund	69,382	44,548	(24,834)	-35.79%
401	Local Improvement District Construction Fund	26,453	74,052	47,599	179.93%
402	Parks Capital Construction & Maintenance Fund	182,264	243,616	61,352	33.66%
600	Sewer System Operating Fund	6,346,715	7,310,595	963,880	15.19%
601	Hydroelectric Power Operating Fund	77,107	41,715	(35,392)	-45.90%
602	Water Fund	3,902,943	3,995,971	93,028	2.38%
603	Golf Fund	205,632	256,599	50,967	24.79%
604	Portland International Raceway Fund	33,346	55,223	21,877	65.61%
605	Solid Waste Management Fund	148,381	150,164	1,783	1.20%
606	Parking Facilities Fund	149,379	193,982	44,603	29.86%
607	Spectator Facilities Operating Fund	90,786	178,617	87,831	96.74%
608	Environmental Remediation Fund	84,082	159,640	75,558	89.86%
621	Headwaters Apartment Complex Fund	1,902	6,813	4,911	258.13%
700	Health Insurance Operating Fund	140,166	76,395	(63,771)	-45.50%
701	Facilities Services Operating Fund	1,000,138	807,079	(193,059)	-19.30%
702	CityFleet Operating Fund	938,235	774,649	(163,586)	-17.44%
703	Printing & Distribution Services Operating Fund	337,618	224,965	(112,653)	-33.37%
704	Insurance and Claims Operating Fund	353,518	249,749	(103,769)	-29.35%
705	Workers' Comp Self Insurance Operating Fund	215,923	127,439	(88,484)	-40.98%
706	Technology Services Fund	1,710,239	1,577,611	(132,628)	-7.75%
708	EBS Services Fund	108,451	244,433	135,982	125.38%
800	Fire & Police Disability & Retirement Fund	320,598	84,996	(235,602)	-73.49%
	Portland Development Commission	276,343	125,862	(150,481)	-54.45%
	Total Recovery from Other Funds	25,202,489	25,616,287	413,798	1.64%

5-Year Historical Overhead Charges

Exhibit #2

36889

		Overhead Allocation					Percent Change				Compound Growth	5-Year Change
		FY 2007-08	FY 2008-09	FY 2009-10	FY 2010-11	FY 2011-12	FY 2008-09	FY 2009-10	FY 2010-11	FY 2011-12		
100	Bureau of Planning & Sustainability	1,081,560	1,427,812	1,556,952	1,736,923	1,680,823	32.01%	9.04%	11.56%	-3.23%	11.65%	55.41%
100	Cable Communications & Franchise Management	253,067	304,739	376,574	292,115	318,368	20.42%	23.57%	-22.43%	8.99%	5.91%	25.80%
100	Office of Human Relations				42,032	95,293				126.72%	NA	NA
100	Office of Management & Finance	634,147	729,074	1,357,247	738,077	291,068	14.97%	86.16%	-45.62%	-60.56%	-17.69%	-54.10%
100	Office of Neighborhood Involvement	461,366	528,185	388,350	271,335	302,460	14.48%	-26.47%	-30.13%	11.47%	-10.02%	-34.44%
100	Portland Fire & Rescue	2,538,183	3,626,533	3,020,800	2,273,130	2,603,830	42.88%	-16.70%	-24.75%	14.55%	0.64%	2.59%
100	Portland Parks & Recreation	3,588,961	5,607,349	4,908,443	3,406,878	3,397,261	56.24%	-12.46%	-30.59%	-0.28%	-1.36%	-5.34%
100	Portland Police Bureau	6,013,476	8,225,931	6,546,467	4,758,568	5,661,680	36.79%	-20.42%	-27.31%	18.98%	-1.50%	-5.85%
Subtotal General Fund		14,570,760	20,449,623	18,154,833	13,519,058	14,350,783	40.35%	-11.22%	-25.53%	6.15%	-0.38%	-1.51%
200	Transportation Operating Fund	4,609,752	4,832,247	5,150,632	4,056,527	4,720,041	4.83%	6.59%	-21.24%	16.36%	0.59%	2.39%
201	Assessment Collection Fund	227	348	153	38	41	53.30%	-56.03%	-75.16%	7.89%	-34.81%	-81.94%
202	Emergency Communication Fund	486,753	548,583	595,924	457,685	584,183	12.70%	8.63%	-23.20%	27.64%	4.67%	20.02%
203	Development Services Fund	1,501,526	2,065,578	2,098,047	2,215,375	2,021,350	37.57%	1.57%	5.59%	-8.76%	7.72%	34.62%
206	Cable Fund	14,686	14,166	18,668	17,144	28,549	-3.54%	31.78%	-8.16%	66.52%	18.08%	94.40%
207	Private for Hire Transportation Safety Fund	983	418	1,389	585	46	-57.48%	232.30%	-57.88%	-92.14%	53.49%	-95.32%
208	Closed - Business License Surcharge Fund	13,943	(3,395)	-	-	-	-124.35%	-100.00%			-100.00%	-100.00%
209	Convention and Tourism Fund	8,067	6,986	13,829	13,353	18,189	-13.40%	97.95%	-3.44%	36.22%	22.54%	125.47%
213	Housing Investment Fund	-	-	-	-	67,666					NA	NA
214	Closed - Campaign Finance Fund	6,447	(1,099)	6,752	15,050	13,131	-117.05%	-714.38%	122.90%	-12.75%	19.46%	103.68%
215	Parks Local Option Levy Fund	42,067	31,303	52,006	51,828	18,450	-25.59%	66.14%	-0.34%	-64.40%	-18.62%	-56.14%
216	Children's Investment Fund	25,000	25,000	25,000	25,000	25,000	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
221	Tax Increment Financing Reimbursement Fund	-	-	-	-	73,744					NA	NA
222	Police Special Revenue Fund	-	-	-	1,686	4,991				196.03%	NA	NA
400	BFRES Facilities GO Bond Construction Fund	78,137	98,269	109,875	103,050	69,171	25.77%	11.81%	-6.21%	-32.88%	-3.00%	-11.47%
401	Local Improvement District Construction Fund	105,033	144,502	151,591	52,543	(23,022)	37.58%	4.91%	-65.34%	-143.82%	-100.00%	-121.92%
402	Parks Capital Construction & Maintenance Fund	180,952	153,546	344,480	402,390	313,123	-15.15%	124.35%	16.81%	-22.18%	14.69%	73.04%
600	Sewer System Operating Fund	4,670,044	5,142,019	5,516,602	5,449,215	6,900,701	10.11%	7.28%	-1.22%	26.64%	10.25%	47.77%
601	Hydroelectric Power Operating Fund	62,387	64,566	85,634	94,344	87,612	3.49%	32.63%	10.17%	-7.14%	8.86%	40.43%
602	Water Fund	3,189,304	3,486,092	3,304,235	2,808,531	3,801,384	9.31%	-5.22%	-15.00%	35.35%	4.49%	19.19%
603	Golf Fund	174,363	233,584	225,313	188,054	189,528	33.96%	-3.54%	-16.54%	0.78%	2.11%	8.70%
604	Portland International Raceway Fund	37,211	49,602	55,977	37,687	39,323	33.30%	12.85%	-32.67%	4.34%	1.39%	5.68%
605	Solid Waste Management Fund	107,905	166,324	142,364	137,006	140,245	54.14%	-14.41%	-3.76%	2.36%	6.77%	29.97%
606	Parking Facilities Fund	137,297	108,842	159,341	181,099	189,738	-20.73%	46.40%	13.65%	4.77%	8.42%	38.20%
607	Spectator Facilities Operating Fund	35,259	64,255	43,512	(993)	100,801	82.24%	-32.28%	-102.28%	-10251.16%	30.03%	185.89%
608	Environmental Remediation Fund	42,560	42,906	67,326	80,173	135,263	0.81%	56.92%	19.08%	68.71%	33.52%	217.82%
621	Headwaters Apartment Complex Fund	-	-	-	-	1,828					NA	NA
700	Health Insurance Operating Fund	239,804	185,390	308,791	339,556	383,583	-22.69%	66.56%	9.96%	12.97%	12.46%	59.96%
701	Facilities Services Operating Fund	941,764	1,305,743	1,102,316	769,093	916,505	38.65%	-15.58%	-30.23%	19.17%	-0.68%	-2.68%
702	CityFleet Operating Fund	880,581	1,183,759	1,248,363	860,360	728,948	34.43%	5.46%	-31.08%	-15.27%	-4.61%	-17.22%
703	Printing & Distribution Services Operating Fund	238,220	326,918	427,765	305,837	330,964	37.23%	30.85%	-28.50%	8.22%	8.57%	38.93%
704	Insurance and Claims Operating Fund	237,738	356,120	464,249	494,103	414,928	49.80%	30.36%	6.43%	-16.02%	14.94%	74.53%
705	Workers' Comp Self Insurance Operating Fund	187,406	265,104	268,464	217,367	173,128	41.46%	1.27%	-19.03%	-20.35%	-1.96%	-7.62%
706	Technology Services Fund	1,446,990	1,858,822	2,103,422	1,838,861	1,669,781	28.46%	13.16%	-12.58%	-9.19%	3.65%	15.40%
707	Closed - Portland Police Assoc Health Insurnc Fd	51,162	72,486	80,113	-	-	41.68%	10.52%	-100.00%		-100.00%	-100.00%
708	EBS Services Fund	-	-	-	43,692	175,818				302.40%	NA	NA
800	Fire & Police Disability & Retirement Fund	152,967	129,465	285,443	377,605	330,536	-15.36%	120.48%	32.29%	-12.47%	21.24%	116.08%
	Portland Development Commission	190,791	271,116	324,694	322,353	251,624	42.10%	19.76%	-0.72%	-21.94%	7.16%	31.88%
Subtotal Other Funds		20,097,326	23,229,565	24,782,270	21,956,197	24,896,891	15.59%	6.68%	-11.40%	13.39%	5.50%	23.88%
Grand Total		34,668,086	43,679,188	42,937,103	35,475,255	39,247,674	25.99%	-1.70%	-17.38%	10.63%	3.15%	13.21%
Allocation %												
General Fund		42.03%	46.82%	42.28%	38.11%	36.56%						
Other Funds		57.97%	53.18%	57.72%	61.89%	63.44%						

FY 2011-12 Cost Pools and Metrics

Bureau/Division	Cost Pool Type	Cost Pool	Metric & Percent
Attorney's Office	Fund Center	ATAT000001 - Office of City Attorney	Hours per bureau - 100%
Auditor's Office	Functional Area	LAAUAUCA000000GL - CAFR Audit	# of Accounting Records - 73%
			# of Employees - 27%
Auditor's Office	Fund Center	AUDA000001 - Management	Council Calendar - 100%
Auditor's Office	Fund Center	AUCA000002 - Ind Police Review	100% to Police
Auditor's Office	Fund Center	AUDA000002 - Council/Contracts	Council Calendar - 100%
Auditor's Office	Fund Center	AUDA000004 - Assmts/Fin/Foreclose	Council Calendar - 100%
Auditor's Office	Fund Center	AUCA000003 - Progress Board	Council Calendar - 100%
Auditor's Office	Fund Center	AUCA000005 - Hearings Officer	25% to Police
			25% to PBOT
			50% to Planning & Sustainability
Auditor's Office	Fund Center	AUCA000004 - Ombudsman Office	Council Calendar - 100%
Auditor's Office	Functional Area	LAAUAU00000000GL - Audit Services	# of Employees - 50%
			Adjusted Budget - 50%
Auditor's Office	Fund Center	AUD000003 - Archives & Records	# Units times Rate - 100%
			7 distinct services with per unit rates
			Tracks number of units per bureau
Auditor's Office	Internal Order	9AUSA000001 - Single Audit	# Grant Transactions
Commissioner Public Affairs	Fund Center	PACO000001 - Comm of Public Affairs	Equal Share - 23%
			# of Employees - 20%
			Adjusted Budget - 20%
			Calendar (regular) - 29.6%
			Calendar (consent) - 7.4%
Commissioner Public Safety	Fund Center	PSCO000001 - Comm of Public Safety	Equal Share - 23%
			# of Employees - 20%
			Adjusted Budget - 20%
			Calendar (regular) - 29.6%
			Calendar (consent) - 7.4%
Commissioner Public Utilities	Fund Center	PUCO000001 - Comm of Public Utilities	Equal Share - 23%
			# of Employees - 20%
			Adjusted Budget - 20%
			Calendar (regular) - 29.6%
			Calendar (consent) - 7.4%
Commissioner Public Works	Fund Center	PWCO000001 - Comm of Public Works	Equal Share - 23%
			# of Employees - 20%
			Adjusted Budget - 20%
			Calendar (regular) - 29.6%
			Calendar (consent) - 7.4%
Fire Bureau	Fund Center/Func Area	FREO000004/PSEO0000000000GS	Adjusted Budget - 100%
Mayor's Office	Fund Center	MYMY000001 - Administrative & Executive Mgmt	Equal Share - 23%
			# of Employees - 20%
			Adjusted Budget - 20%
			Calendar (regular) - 29.6%
			Calendar (consent) - 7.4%
Neighborhood Involvement	Fund Center	NIIR000001 - City/County Information & Referral	# calls per bureau
			ONI assigns each call a responsible bureau
Office of Emergency Mgmt	Bureau	EM	Adjusted Budget - 100%
Office of Government Relations	Fund Center	GRLG000001 - Government Relations	Equal Share - 23%
			# of Employees - 20%
			Adjusted Budget - 20%
			Calendar (regular) - 29.6%
			Calendar (consent) - 7.4%
OMF Accounting	Fund Center	MFFS000001 - Administration	# of Accounting Records - 73%
			# of Employees - 27%
OMF Accounting	Fund Center	MFFS000002 - Payroll	# of Accounting Records - 73%
			# of Employees - 27%
OMF Accounting	Fund Center	MFFS000003 - Technical Accounting	# of Accounting Records - 73%
			# of Employees - 27%
OMF Accounting	Fund Center	MFFS000004 - Quality Assurance	# of Accounting Records - 73%
			# of Employees - 27%
OMF Bus Ops	Fund Center	MFOP000001 - Finance and Mgmt Services	# of Employees - 50%
			Adjusted Budget - 50%
OMF CAO	Fund Center	MFDR000001 - CAO	# of Employees - 50%
			Adjusted Budget - 50%
OMF Financial Planning	Fund Center	MFFS000008 - Financial Planning	Adjusted Budget - 100%
OMF Financial Planning		Grants	# Grant Transactions
OMF Human Resources	Fund Center	MFHR000001 - Operations	# of Employees - 100%
			HR provides % split by bureau
OMF Human Resources	Fund Center	MFHR000002 - Labor	# of Employees - 100%
			HR provides % split by bureau
OMF Human Resources	Fund Center	MFHR000003 - Class/Comp	# of Employees - 100%
			HR provides % split by bureau
OMF Human Resources	Fund Center	MFHR000004 - E&D	# of Employees - 100%
			HR provides % split by bureau
OMF Human Resources	Fund Center	MFHR000005 - Diversity	# of Employees - 100%
			HR provides % split by bureau
OMF Human Resources	Fund Center	MFHR000006 - Benefits	# of Employees - 100%
			HR provides % split by bureau
OMF Human Resources	Fund Center	MFHR000007 - Utilities	# of Employees in Utilities Service Area - 100%
			HR provides % split by bureau
OMF Human Resources	Fund Center	MFHR000008 - Safety	# of Employees in Public Safety Service Area - 100%
			HR provides % split by bureau
OMF Human Resources	Fund Center	MFHR000009 - Admin	# of Employees in Admin Service Area - 100%
			HR provides % split by bureau

Bureau/Division	Cost Pool Type	Cost Pool	Metric & Percent
OMF Purchasing	Fund Center	MFPU000001 - Procurement	# of Contracts - 18 different categories
OMF Purchasing	Fund Center	MFPU000002 - Director	# of Contracts - 18 different categories
OMF Purchasing	Fund Center	MFPU000003 - Outside Services	# of Contracts - 18 different categories
OMF Purchasing		MFIB - MFOP000071	# of Contracts - 18 different categories
OMF Special Approps	Fund Center	MFSA000002 - City Memberships & Dues	Equal Share - 23%
			# of Employees - 20%
			Adjusted Budget - 20%
			Calendar (regular) - 29.6%
			Calendar (consent) - 7.4%
OMF Special Approps	Fund Center	MFSA000003 - Leader's Roundtable	Equal Share - 23%
			# of Employees - 20%
			Adjusted Budget - 20%
			Calendar (regular) - 29.6%
			Calendar (consent) - 7.4%
OMF Special Approps	Fund Center	MFSA000005 - Council Emergency Funds	Equal Share - 23%
			# of Employees - 20%
			Adjusted Budget - 20%
			Calendar (regular) - 29.6%
			Calendar (consent) - 7.4%
Planning and Sustainability		Comprehensive Planning	Adjusted Budget - 100%
Planning and Sustainability		Governmental Coordination	Adjusted Budget - 100%
Planning and Sustainability		District Liaisons	Adjusted Budget - 100%

General Fund CAL Target Adjustments

Exhibit #4

As Amended

Bureau	Position or Activity	Target Adjustment
OMF - Human Resources	HR Police Services (4.00 FTE)	\$453,348
Police Bureau	HR Police Services (4.00 FTE)	(\$453,348)
OMF - Human Resources	Payroll 1.00 FTE funded by EBS	\$68,000
Office of the City Attorney	Payroll 1.00 FTE funded by EBS	(\$394)
Office of the City Auditor	Payroll 1.00 FTE funded by EBS	(\$474)
Office for Community Technology	Payroll 1.00 FTE funded by EBS	(\$99)
Bureau of Emergency Management	Payroll 1.00 FTE funded by EBS	(\$336)
Portland Fire and Rescue	Payroll 1.00 FTE funded by EBS	(\$5,106)
Office of Government Relations	Payroll 1.00 FTE funded by EBS	(\$62)
Portland Housing Bureau	Payroll 1.00 FTE funded by EBS	(\$818)
Office of Equity	Payroll 1.00 FTE funded by EBS	(\$28)
Office of Management and Finance	Payroll 1.00 FTE funded by EBS	(\$2,630)
Office of Neighborhood Involvement	Payroll 1.00 FTE funded by EBS	(\$477)
Portland Parks and Recreation	Payroll 1.00 FTE funded by EBS	(\$5,698)
Portland Police Bureau	Payroll 1.00 FTE funded by EBS	(\$9,329)
Bureau of Planning and Sustainability	Payroll 1.00 FTE funded by EBS	(\$1,043)
Comm Public Works	Payroll 1.00 FTE funded by EBS	(\$49)
Comm Public Safety	Payroll 1.00 FTE funded by EBS	(\$44)
Comm Public Affairs	Payroll 1.00 FTE funded by EBS	(\$90)
Comm Public Utilities	Payroll 1.00 FTE funded by EBS	(\$51)
Office of the Mayor	Payroll 1.00 FTE funded by EBS	(\$158)
OMF - Financial Planning	.40 FTE for Budget Mapping & Performance Management	\$62,950
Office of the City Attorney	.40 FTE for Budget Mapping & Performance Management	(\$449)
Office of the City Auditor	.40 FTE for Budget Mapping & Performance Management	(\$614)
Office for Community Technology	.40 FTE for Budget Mapping & Performance Management	(\$233)
Bureau of Emergency Management	.40 FTE for Budget Mapping & Performance Management	(\$483)
Portland Fire and Rescue	.40 FTE for Budget Mapping & Performance Management	(\$4,951)
Office of Government Relations	.40 FTE for Budget Mapping & Performance Management	(\$72)
Portland Housing Bureau	.40 FTE for Budget Mapping & Performance Management	(\$1,975)
Office of Equity	.40 FTE for Budget Mapping & Performance Management	(\$11)
Office of Neighborhood Involvement	.40 FTE for Budget Mapping & Performance Management	(\$385)
Portland Parks and Recreation	.40 FTE for Budget Mapping & Performance Management	(\$5,155)
Portland Police Bureau	.40 FTE for Budget Mapping & Performance Management	(\$8,670)
Bureau of Planning and Sustainability	.40 FTE for Budget Mapping & Performance Management	(\$1,111)

3 6 8 8 9