

Fiscal Year 2025/26

# PROPOSED BUDGET



CITY OF GRESHAM

# CITY OF GRESHAM OREGON

## Proposed Budget for Fiscal Year 2025/26

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*INVENTIVE*

*PRACTICAL*

*NIMBLE*

*COLLABORATIVE*

*EQUITABLE*

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# Budget Message

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## Fiscal Year 2025/2026

Dear Community Member,

A year ago, when I delivered the City Manager budget message, the fate of our public safety levy was unknown. The budget anticipated passage of the levy, but the City was poised to face difficult staff and service reductions had it failed. Fortunately and thankfully, voters approved the levy, demonstrating their support for key public safety services and a pivotal new direction for our City.

The levy is critical to funding services and staff. Had it not passed, we would have been in an even more dire financial situation today, having fewer police officers and fire fighters serving our city, and facing even deeper cuts in our public safety system, as well as other core City functions. I want to again thank our community for supporting and recognizing the important work being done each day as we look forward to the coming fiscal year and beyond.

That said, there is still much work to do. While the levy helped to stabilize operational services, we are treading water at best and still face a challenging budgetary future. The fact remains that over 90 percent of our city's General Fund discretionary spending is devoted to police and fire operational costs. Additional revenues will need to continue to be a priority for our Mayor and City Council if we hope to maintain even our current service levels, let alone invest in other community needs and priorities, such as our parks, youth services, and infrastructure. Nearly a quarter of our roadways, for example, are in failing or poor condition, and while we have improved and expanded our parks system, programming, maintenance, and the ongoing upkeep of our parks will be underfunded. I look forward to having conversations with the Mayor, City Council and the community in the months ahead as we continue to chart our city's future and look to stabilize core service delivery areas and maintain key infrastructure.

Years of budget austerity have resulted in efficiencies and realignments to meet the needs of our City Council. Like most cities in the United States, recruiting qualified officers into public safety continues to be a challenge. While our intent and goal is to fill those positions to serve the community, these vacancies, combined with organizational fiscal restraint and COVID-era infusions of federal and state funding have left the City with a relatively strong general fund balance at this moment in time. Those resources exceed our current financial reserve policies and the recommendations of the Government Finance Officers Association (GFOA). That strong fiscal position enables us to strategically deploy a portion of those reserves for needed one-time investments in the coming fiscal year and beyond. This includes:

- Completing the purchase of three fire engines that are on order and set for delivery next fiscal year, estimated at approximately \$3,100,000.
- \$8,000,000 buy-down of our unfunded PERS liability through a state incentive program that matches contributions at 25%, meaning the State of Oregon will contribute \$2,000,000 on Gresham's behalf in addition to the City's contribution. This buy-down will reduce our PERS rates for the next 6 years. Every fund across the City will participate in this buy-down program, reducing liabilities and strengthening our financial position in the years to come. The General Fund impact is approximately \$4,300,000.
- Investing \$200,000 towards the further implementation of a Real-Time Information Center (RTIC) that will serve as a centralized hub for real-time situational awareness and responsiveness. This capital investment in critical infrastructure will allow for quicker response times, improved safety, collaboration across agencies, preparedness for the future, and data-

## Budget Message

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driven policing and crime prevention. This investment has been generously matched through a private donation by a local community member – bringing the investment to a total of \$400,000.

- To help support our Fire Department and in response to a post-incident report regarding last year's tragic injury of a firefighter on the job, we received recommendations from outside experts regarding the staffing of units. \$275,000 will go towards supporting those recommendations, which will also increase the overall service level for the community.

The current fiscal year 2024/2025 budget funds 687.25 full-time employees (FTEs) and 19.48 limited time employees (LTEs). The proposed fiscal year 2025/26 budget shows an increase of 4.5 FTEs City-wide but also decreases approximately 7.5 LTE positions, the result of a realignment of existing vacant positions to help meet operations needs of the City, including supporting our mayor and council, providing support for the Gradin Sports Park, continuing to invest in our public safety system through 5.0 new levy-funded FTE positions, as well as expansion of the public works team through non-general fund revenues. Part of reconciliation of positions includes the elimination of several existing vacant positions in the City, which are detailed in the Additional Information chapter of this document. I want to explicitly state that this is not because those positions are not needed. Their elimination is simply an outcome of the City's budgetary limitations. The elimination of these positions will have an operational impact on our capacity to get work done. As we address that impact, we will communicate to Council and community. These positions are needed, but current resources do not allow us to fill them.

In response to last year's Budget Committee discussions and direction from City Council, city staff has been working with the Mediation Program to establish a path forward where it operates independently from the City. This work has been occurring since summer of 2024 and the transition is expected prior to July 2025. This effort is reflected in the absence of mediation program in the city budget. In recognition of the value of mediation services, the City will have a contract with the new mediation organization to provide mediation training to city staff, community mediation related to the Code Compliance and Rental Inspection programs as well as any other issues related to Gresham Revised Code, and workplace mediation.

Considering Gresham's ongoing financial sustainability efforts, city staff will be working with Finance Committee and City Council to conduct a review of the City financial policies. Staff will also be evaluating the City's internal budget development processes and practices. This work will be designed to recognize potential efficiencies, implement budgeting best practices, and continue communicating financial information to the community in a manner that is understandable, accountable and transparent.

When I was Interim City Manager and since being appointed permanent City Manager, my emphasis has been on getting back to basics and making sure that the organization is aligned to help meet our City Council's goals and objectives. This, in part, shows itself in recalibrating and repositioning our return to office policies. Part of what we are trying to do in a post-COVID world is to re-energize our work culture in service to the community. We have many more staff in-person each day to provide direct services to our customers and allow further staff collaboration with a collective presence as we go about our work.

As we move forward, I remain incredibly hopeful and optimistic about Gresham's future. Despite ongoing challenges, there are many good things to celebrate – passage of the Levy, new investments in the community such as the nearly complete investment of over \$139 million for the new East County library, and the opening of Trader Joe's later this year, to name a few.

## Budget Message

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Gresham is being seen by people it has not been seen by before, and those who have seen Gresham before are seeing it now in a new light. We are building on that work and charting a new and better future for our community.

I remain honored and grateful to lead and work alongside an incredibly talented city workforce that cares deeply about this community and wants to support its success. Even with limited resources, they show up every day, to work hard and serve.

I also want to express my appreciation for our City Council and their steadfast leadership and support. Local government plays a pivotal role in the lives of each community member, and I look forward to working with City Council and the Budget and Finance Committee on this year's budget and the pathway ahead.

Respectfully,

A handwritten signature in black ink, appearing to read "Eric Schmidt". The signature is fluid and cursive, with a large initial "E" and "S".

Eric Schmidt, PE, SE, CBO  
City Manager



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## Budget Highlights & Comparison

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### Operating Budget – Adjusted Comparison – FY 2025/26 vs FY 2024/25

The City's budget for fiscal year 2025/26 includes 21 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 to provide a summary level view, however, it is important to remember that most revenues cannot be used for other purposes or co-mingled 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. See the *Operating Budget – Non-Adjusted Comparison* information later in this section for an explanation of the duplications.

Compliance with accounting requirements and budget law also requires the operating budget to include appropriations for pass-through and grant 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. The budget for fiscal year 2025/26 includes appropriation of significant grant resources including funding through the American Rescue Plan Act, as well as grants related to youth violence prevention, homeless services, and many other programs.

For the purposes of this explanatory section, the pass-through items and the grant items mentioned above have also been excluded as their effects can make year to year comparisons of on-going activities challenging to recognize. For more information about changes in these items, please refer to the Designated Purpose Fund and CDBG/HOME Fund within the *Special Revenue and Non-Operating Funds* section later in this document.

After adjusting for the categories described above, the net change in the City's combined operating budget across all funds for fiscal year 2025/26 is an increase of approximately 10.9% or \$21.9 million citywide. New levy-funded positions for FY 2025/26 comprise approximately \$0.8 million of the total and one-time expenses for the three fire engines on order and the contribution to the PERS liability buy-down program account for \$11.1 million of the total. After accounting for these items, the net change in the City's combined operating budget is approximately 5.0% or \$9.96 million. Further details are described below.

#### Personnel

- Staffing changes reflected in the fiscal year 2025/26 budget are explained in greater detail, including a specific listing of all changes, in the *Additional Information* section at the back of this document.
- The net change across all salary-related line items shows an increase of \$4.5 million for fiscal year 2025/26. This change includes \$0.4 million related to the addition of the new positions for FY 2025/26 budgeted in the Local Option Levy Fund. The remainder of the increase is primarily a result of current and expected contractual obligations.

#### Benefits

- Benefit-related expenses citywide are expected to increase by approximately \$17.2 million. Of that amount, approximately \$0.4 million is related to the new positions budgeted in the Local Option Levy Fund in FY 2025/26. 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

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- The budget reflects an increase of 8.6% overall for the health insurance line-item. Together, these represent an increase of approximately \$1.7 million across all funds. Insurance costs are based primarily on actuarial analysis that accounts for usage trends and market costs as well as reserve requirements. Changes in over the last decade 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.
- Public Employee Retirement System (PERS) rates are set for two-year periods with new rates going into effect for FY 2025/26. The employee demographic continues to transition to the OPSRP program, which reflects previous system reforms and utilizes a lower rate than the Tier I/II program. The budget for fiscal year 2025/26 reflects an increase of 33.1%, or \$6.0 million, across all funds in the City, based on the changes to rates, salary costs and numbers of positions.
- PERS and the State of Oregon opened a new round of the Employer Incentive Program in the spring of 2025. This program allows public employers to make additional contributions to buy-down their liability with PERS. In partnership, the State of Oregon will make a 25% match to the contributions. The 2025/26 budget includes a \$8.0 million contribution to this program. The City of Gresham applied for and was allocated matching funds from the State of Oregon for \$2 million.

### Professional and Technical Services

- The fiscal year 2025/26 budget shows an increase of \$0.6 million after the exclusion of pass-through items or large grants.
- Police and Fire show increases of approximately \$174,000 and \$78,000 respectively for dispatch services provided through Portland's Bureau of Emergency Management. Decreases in other professional services in these departments offset the overall impact of these increases.
- The Transportation Fund shows an increase of approximately \$285,000 in Contracted Services primarily for maintenance activities of the road system including striping, sweeping, debris removal and flagging services.
- The Urban Renewal Fund shows a decrease of approximately \$176,000 due to one-time contractual services in FY 2024/25 related to design work for Fire Station 74.
- The Water Fund shows an increase of approximately \$63,000 related to implementation and operational costs of the City's expanded groundwater system.
- The Facilities & Fleet Management Fund shows increases of \$162,000 that are primarily related to the purchase of a strategic property in downtown Gresham. This expenditure will be offset by lease revenue from the property.
- Budgets for contracted services in many areas typically fluctuate depending on the status of special funding received or special projects required. For fiscal year 2025/26, Infrastructure Development, Parks and Wastewater show decreases, while Solid Waste & Sustainability, Streetlights, Stormwater, Legal, Office of Government and Management, Budget & Finance, Information Technology, and Citywide Services all show increased amounts related to special projects.

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## Budget Highlights & Comparison

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### Property Services

- The Property Services category shows a decrease for fiscal year 2025/26 of approximately \$93,000.
- Utility services overall show an increase of \$119,000 citywide, primarily in Facilities, Parks, Water and Streetlights.
- Rent and lease related expenses are shown to increase by \$53,000. Increases for primarily for Police for training related facilities rentals with minor increases in other areas of the city.
- Cell phone/wireless services show a decrease of \$135,000 citywide. The decrease is a reflection of the centralized management and review of these services in the IT department.
- Infrastructure R&M shows a decrease of \$129,000 in Transportation and Water to reflect anticipated expenditures.

### Other Services

- This category shows an increase of approximately \$238,000 for fiscal year 2025/26.
- Training and travel related costs are budgeted to increase by approximately \$194,000 on a citywide basis, recognizing that access to training for job specific functions and necessary certifications is critical to staff development and retention. Dues and memberships also show an increase of \$36,000, primarily related to Water, Wastewater, and Office of Governance and Management , to ensure access to information necessary for efficient and effective service delivery.
- Promotional activities and printing costs show small net increases.

### Materials

- The net increase in this category is approximately \$685,000 for fiscal year 2025/26.
- The cost of the water purchase from the City of Portland is budgeted approximately \$360,000 higher than fiscal year 2024/25.
- Fiscal year 2024/25 reflects an increase of \$162,000 replacement of computers and other Information Technology related expenditures. Changes primarily are reflected in IT, Equipment Replacement, Water, Wastewater and Fleet.
- Supplies related to vehicle and equipment maintenance across several service areas are shown to increase by \$25,000. The fuel appropriation is shown to increase by \$22,000 for fiscal year 2025/26.
- Personal protective equipment is shown to increase by \$39,000, primarily for Fire, Parks and Environmental Services.

### City Grants & Contributions

- Changes within this category show a total increase of approximately \$5,000 after the exclusion of pass-through items or large grants such as those related to the Metro Regional Affordable Housing Bond, the Community Development Block Grants and HOME programs, and various ARPA expenditures have all been excluded from this comparison narrative. Additional details about these programs and their expenditures can be found elsewhere in the document.

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## Budget Highlights & Comparison

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### Insurance

- Workers' compensation and liability claims are budgeted based on actuarial analysis. Overall, this category shows an decrease of approximately \$2.0 million for fiscal year 2025/26, primarily related to payment of large claims in FY 2024/25.

### Internal Payments

- The utility license fees paid by the City's water, wastewater and stormwater utilities are projected to increase by approximately \$559,000 in fiscal year 2025/26 based on projected revenues.

### 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 \$114,000 relative to fiscal year 2024/25 primarily related to scheduled vehicle and equipment replacement activity in the Equipment Replacement Fund.
- The General Fund also includes \$3.1 million for the three fire engines are on order and expected to be delivered in 2026.

### Operating Budget – Non-Adjusted Comparison – FY 2025/26 vs. FY 2024/25

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 – funding 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*.
- 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.

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## Budget Highlights & Comparison

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### Non-Operating Budget Comparison – FY 2025/26 vs. FY 2024/25

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 2025/26 are described below:

#### Capital Improvement Projects

- The Transportation Capital Improvement Fund reflects an increase as several projects progress through the construction phase. These include NE Cleveland – Stark to Burnside, the Division Street Corridor project, and the intersection of 223<sup>rd</sup> and Stark.
- The Footpaths and Bike Routes Subfund, within the Transportation Capital Improvement Fund, shows a small decreased appropriation reflecting the work completed in FY 2024/25. Design of the Gresham Fairview Trail Phase 4 will continue along with the construction phases of other projects.
- The Stormwater Capital Improvement Fund shows an increase in appropriation relative to fiscal year 2024/25. The capital plan continues to emphasize pipe repair and replacement work as well as various restoration and retrofit projects.
- The Water Capital Improvement Fund shows a decreased appropriation for fiscal year 2025/26 as work related to the expansion of the City's groundwater system is completed. Other projects focused on improving seismic resiliency of reservoirs and completing waterline and water meter repair and replacement also continue to be implemented as time and resources allow.
- The Wastewater Capital Improvement Fund also shows a decreased appropriation for fiscal year 2025/26 as projects related to infrastructure refurbishment and process improvements at the Wastewater Treatment Plant continue. These include projects related to nitrification and the removal of ammonia as needed to comply with regulatory requirements.
- The Parks Capital Improvement Fund reflects an decreased appropriation related to the Gradin Sports Park, as construction is underway. The Metro Local Share allocation also continues into fiscal year 2025/26. A project related to Civic Neighborhood is also included to allow for the issuance of SDC credits in the event development activity occurs.
- 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 allows development to proceed as anticipated.
- The Urban Renewal Capital budget shows an increase in appropriation, as the fiscal year 2025/26 budget allows for improvements to the Yamhill Corridor as well as the next phases of work related to the replacement of Fire Station 74.
- The City Facility Capital Fund shows a decrease in appropriation from fiscal year 2024/25 which included several large one-time projects. FY 2025/26 includes the replacement of the City Hall room and the renovation of Fire Station 72.
- The Enterprise Systems Replacement Fund shows an increased appropriation for fiscal year 2025/26. Projects in this fund include implementation of a new timekeeping system, upgrades to the City's utility billing software, and other technology improvements.
- 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.



## Budget Highlights & Comparison

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### 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 2025/26 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 between 5% and 15% of the operating budget. The General Fund typically includes a contingency set at 1.5% of the operating budget.

### Debt Service

- The City utilizes a mix of long-term and short-term debt where appropriate to support capital construction projects. Fiscal year 2025/26 shows an increase in appropriation for debt related expenses. These increases are related to an interfund loan for a strategic property purchase in downtown Gresham, and a financing agreement with Microchip Incorporated. More information regarding the City's current debt may be found in the *Additional Information* section of this document.

### Other Requirements

- The City and GRDC have entered into an Intergovernmental Agreement for credit facility services to allow for overnight borrowing in support of the ongoing implementation of GRDC projects and programs beginning in fiscal year 2023/24. Under this agreement, the loan from the City is budgeted in this category. The repayment from the GRDC is budgeted as an offsetting revenue so there is no net impact to the City as a result of this agreement. Fiscal year 2025/26 shows a higher appropriation, consistent with the expected borrowing level.

### 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 and insurance reserves needed to meet actuarial requirements.

## Resources and Requirements - All Funds

### All Funds

	2022/23 Actual	2023/24 Actual	2024/25 Revised Budget	2025/26 City Manager Proposed	2025/26 Budget Committee Approved	2025/26 City Council Adopted
<b>Resources</b>						
Taxes	36,347,942	37,395,048	50,925,400	52,949,000	-	-
Licenses & Permits	3,897,659	5,204,508	4,392,300	4,501,000	-	-
Intergovernmental	64,930,105	57,474,562	122,651,100	120,358,000	-	-
Charges for Services	75,275,871	82,459,003	92,128,200	95,753,000	-	-
Utility License Fees	23,326,250	24,550,971	25,763,800	27,726,000	-	-
Miscellaneous Income	21,005,941	29,272,013	20,644,000	20,833,100	-	-
Internal Payments	18,452,881	21,958,974	24,537,800	27,143,000	-	-
Interfund Transfers	39,150,626	47,632,403	123,646,596	102,399,000	-	-
Internal Svc Chrg	31,634,585	33,854,547	36,512,781	40,595,515	-	-
Financing Proceeds	-	-	39,978,906	19,078,000	-	-
Beginning Balance	331,631,725	358,382,920	362,460,049	384,674,000	-	-
<b>Total Resources</b>	<b>645,653,585</b>	<b>698,184,950</b>	<b>903,640,932</b>	<b>896,009,615</b>	<b>-</b>	<b>-</b>
<b>Requirements</b>						
Office of Governance & Management	2,783,924	2,908,139	3,554,051	4,487,895	-	-
City Attorney's Office	5,086,113	7,290,353	12,667,032	11,335,221	-	-
Budget & Finance	6,559,230	7,088,979	8,351,023	9,469,877	-	-
Information Technology	5,622,087	6,978,711	8,588,371	9,272,850	-	-
Citywide Services	27,671,644	25,729,693	46,770,061	45,642,777	-	-
Police	41,705,730	46,298,152	57,300,533	66,214,970	-	-
Fire	32,448,350	35,029,598	41,276,806	50,182,956	-	-
Urban Renewal	1,076,928	1,314,150	2,349,500	2,016,000	-	-
Urban Design & Planning	3,292,907	3,696,328	17,090,981	16,204,508	-	-
Community Development	5,124,682	11,711,835	5,688,724	6,380,549	-	-
Economic Development	-	-	7,415,030	8,519,945	-	-
Community Livability	7,884,134	2,874,877	6,066,160	5,633,064	-	-
Youth & Recreation Services	-	-	4,391,297	6,759,278	-	-
Parks	4,466,772	5,870,419	5,851,085	6,340,381	-	-
Environmental Services	53,316,372	58,304,289	74,834,178	82,191,807	-	-
<i>Operating Total</i>	<i>197,038,873</i>	<i>215,095,524</i>	<i>302,194,832</i>	<i>330,652,078</i>	<i>-</i>	<i>-</i>
Capital Improvement	37,197,033	54,706,465	276,542,000	231,761,000	-	-
Debt Service	13,884,134	11,572,764	12,372,000	13,421,000	-	-
Transfers	39,150,626	47,632,403	123,646,596	102,204,000	-	-
Contingency	-	-	15,836,795	22,633,907	-	-
Other Requirements	-	7,389,900	15,027,200	8,652,000	-	-
Unappropriated	358,382,920	361,787,894	158,021,509	186,685,630	-	-
<i>Non-Operating Total</i>	<i>448,614,712</i>	<i>483,089,426</i>	<i>601,446,100</i>	<i>565,357,537</i>	<i>-</i>	<i>-</i>
<b>Total Requirements</b>	<b>645,653,585</b>	<b>698,184,950</b>	<b>903,640,932</b>	<b>896,009,615</b>	<b>-</b>	<b>-</b>

**Note:** When compared to Annual Comprehensive Financial Report, the actuals columns on this page and all other reports pages in this document may display minor rounding differences.

## Fund Status Overview

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### GENERAL & LOCAL OPTION LEVY FUND

#### General Fund (including Police, Fire & Parks Subfund)

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 conditions, specifically Interfund Transfers. Prior years included transfers from the Designated Purpose Fund for ARPA funding as support for General Fund operations. The larger one-time payments received in recent years temporarily bolstered revenue collections and provided for an increased fund balance, but also can distort the revenue trends when viewed at an aggregated level. Additionally, several service agreements are temporarily suspended due to staffing levels and other considerations, which therefore has an impact on intergovernmental revenue. These one-time circumstances can skew the pattern and make it difficult to determine the underlying trends. Overall, ongoing General Fund resources are increasing at a level consistent with historical trends and patterns.

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, service requirements increase as well. This structural imbalance is an ongoing consideration for the City of Gresham, and City Council and staff are working to address this via the Financial Road Map. The Road Map makes recommendations for various mechanisms, including the local option levy to help balance the City's budget.

The Police, Fire and Parks 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.

For fiscal year 2025/26, General Fund expenditures exceed revenues by approximately \$15.1 million. This gap was expected in the General Fund forecast and includes significant one-time expenses that will not add to the ongoing operating budget. The gap will be filled using fund balance. This use of fund balance will allow time while the city works to implement the Financial Road Map and address the General Fund's structural imbalance.

#### Local Option Levy

Gresham City Council referred a levy measure to the May 2024 ballot. As passed, the levy is \$1.35 per \$1,000 of assessed property value. The levy measure will raise an estimated \$12.8 million in fiscal year 2025/26. The purpose of the levy is to fund police and fire services within the City of Gresham. The levy will be used to continue funding 19 existing Police jobs and 12 existing Fire jobs. In addition, the Police Department will hire more police officers, additional professional support staff and unarmed community safety specialists. In the Fire department, the levy will be used to support a rescue unit and more Deputy Fire Marshals. Additionally, Police and Fire will both retain the positions previously funded by ARPA.

## Fund Status Overview

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### BUSINESS FUNDS

#### Urban Design and Planning

Service revenues for Urban Design and Planning had fallen off several years ago and are only increasing again gradually. While development related activity continues to occur, larger in scope projects moving through the planning process have been sparse.

Until fiscal year 2022/23, development-related fees for this fund had not been changed in many years. As of fiscal year 2022/23, these fees were increased to catch up with the inflationary costs of the last 18 years. Additionally, annual indexing was approved for these fees for the next three fiscal years to provide predictability for developers while addressing inflationary pressure and are reflected in fiscal year 2025/26.

Changes in economic conditions as well as 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 to support comprehensive planning and the remainder of development planning not recouped through development fees.

Transportation planning functions are supported by a combination of transfers from the General and Transportation Funds, and Transportation Network Company fees. Close monitoring of all fund revenues will be required throughout the fiscal year.

#### 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 2025/26 and into the future.

#### Rental Inspection

Revenues for rental inspections have been consistent for the past few years. In March of 2024, City Council passed a five-year rate package that included rate increases for three fiscal years and indexing for the following two years. New multi-family housing construction is expected to continue, but single-family rental housing has been dropping out of the market and that trend is expected to continue. Civil penalty and abatement related revenues are expected to decline in the current and upcoming fiscal years.

The rate package passed by Council is expected to provide stable funding for the Rental Inspection program for at least the next five years. The Housing Coordinator, previously funded by grants, will be funded by the Rental Inspection program starting in 2025/26.

#### Building

The Building program is designed to be self-supporting with development related fees and charges. Revenues are projected to be steady in 2025/26 over prior year budgets. Workload demands in the development arena are anticipated to continue to be strong overall. Intergovernmental agreements to provide plan review and inspection services for Fairview, Troutdale and Wood Village are expected to continue.

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## Fund Status Overview

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The budget includes funding to address any specialized or peak workload demands that may occur. Services at this level are sustainable over at least a five-year horizon but will require monitoring to ensure expense levels remain within resources on 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. 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 and reinvestments in plant and equipment.

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, was sluggish, as was the case elsewhere in Oregon. This trend switched after the midpoint of last decade and assessed value growth in the UR area turned up which was also reflected in the Metro Area. Assessed value trending presently, and into the future is expected to be restrained, with growth of approximately 2.2% expected in fiscal year 2025/26.

In May of 2022 voters in Gresham approved a five-year extension of the Urban Renewal Area. The extension allows the Urban Renewal Area the flexibility to utilize all dollars laid out in the original tax increment when the area was established. The five-year Capital Improvement Program reflects the continuation and completion of planned projects, as well as new projects. Similarly, the operating budget reflects a consistent level of funding for fiscal year 2025/26 for staffing, contracted services, and any grant programs.

All existing long-term debt obligations were fully repaid at the end of fiscal year 2022/23.

## INFRASTRUCTURE FUNDS

### 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.

In fiscal year 2025/26, the Infrastructure Development department anticipates the addition of a Capital Project Manager to help manage cross-departmental Citywide projects. As the position will support existing capital improvement projects, the infrastructure development department will be reimbursed by the projects that are managed by the new function.

Development-related activity and related service revenues for this fund are expected to remain volatile as housing markets continue to soften. 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, staffing levels reflect current demand for service. The present level of development activity will be closely monitored to ensure inspection services and staffing levels are appropriate for the level of construction activity in Gresham.



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## Fund Status Overview

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### 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 by switching to LED fixtures. 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 2025/26 and into the future.

### Transportation

Transportation services are budgeted in two funds: one for operating activity and one for capital improvement projects for streets and footpaths. 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 counterbalanced by a general reduction in multiple vehicle ownership, changing driving habits, and gains in fuel efficiency. Statewide changes in economic conditions generally have an immediate and noticeable effect on Transportation resources.

Legislative action regarding gas taxes and vehicle title and registration fees happens infrequently at the state level. The most recent actions were in 2009 and 2017. Future state actions are not anticipated until later in this decade, as the 2017 action only reached full phase-in in 2024.

Operational services at the level anticipated in the budget and five-year CIP are currently expected to be sustainable over the next several years. However, it will be necessary to draw down on monies currently in reserves to do this. The trends of future revenues will need to be closely monitored and expenditures adjusted accordingly not to 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 are available.

Current financial plans do account for the budgeted addition of a sweeper intended to enhance service level and roadway maintenance efficiency as well as a vehicle for concrete-related projects in City spaces.

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## Fund Status Overview

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Work on the Local Street Reconstruction Program (LSRP), initiated in 2017, concluded in the 2023/24 fiscal year, as the work was expedited from the original ten-year planning horizon. As the funding plan was phased in, a line of credit was used to provide the resources for most of the work through 2022, when the City secured a six-year fixed debt instrument to pay off the line of credit that was used to support accelerated construction. Payments for that fixed debt instrument will continue through fiscal year 2027/28.

System Development Charge (SDC) revenues have increased in recent years consistent with development activity. Existing revenues, however, are fully allocated to prior debt obligations or to capital projects already underway. Future SDC revenues are not likely to keep pace with the numerous capital project demands in the near future. The use of financing to fund growth related capital improvements for transportation is not possible given the pressures on gas taxes and the limited ability to securely guarantee repayment if adequate SDC revenues are not collected. 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.

### 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, supported by a multi-year rate package approved in fall 2021. During fiscal year 2025/26, the cost of services is expected to increase in line with the utility rate structure adopted and in place. The rate package consists of a series of consistent annual increases through January 2027 and is needed to support ongoing utility service delivery into the future.

Revenue collection is expected to continue recent patterns. Structural factors such as the trend of declining water use on a per-capita basis, deliberate consumer conservation, and a moderate economic climate are expected to limit revenue growth. 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. Past due accounts, which grew in number and amount due to the pandemic, are returning closer to normal through the targeted use of grant funds and assistance programs. Continued monitoring is needed to balance customer support while also ensuring revenues remain adequate to meet service level needs and any existing and future debt covenants without requiring additional rate increases.

## Fund Status Overview

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System development charges (SDC) are used to pay for capacity increasing capital improvements or debt for eligible improvements. For the foreseeable future, SDCs are committed extensively to eligible debt payments associated with the groundwater expansion project and large expansion projects that rely on SDCs are unlikely to be practicable.

The operating expenditures for fiscal year 2025/26 are consistent with the forecasted increase from fiscal year 2024/25. This increase includes the addition of a Water Distribution Technician to enhance internal expertise of critical source-water functions related to the testing and implementation of the groundwater system expansion.

Significant efforts in the Water capital program are focused on projects related to the expansion of the groundwater supply system. This extensive effort, in partnership with the Rockwood People's Utility District, is needed to achieve a water supply independent from Portland and will avoid significant future cost increases. Funding relies on a mix of long-term financing tools, including revenue bonds that were issued in December 2021 and a loan through the federal Water Infrastructure Financing Innovation Act (WIFIA) program, which closed in May 2022. The City has assumed supplemental transfers from the operating fund to the capital fund in order to support the groundwater capital projects in fiscal year 2025/26. At this time, it is anticipated that these transfers will allow the City to avoid the previously planned issuance of additional debt to support the groundwater projects.

Other capital projects reflect a standard level of effort related to maintenance of the existing infrastructure system. Most of these projects are cash funded through repair and replacement reserves. Projects related to the seismic resiliency of water infrastructure are also included. Further details concerning Water capital plans can be found in the *Five-Year Capital Improvement Program*.

Water projects within the Pleasant Valley and Springwater areas are included 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, supported by a multi-year rate package approved in fall 2021. During fiscal year 2025/26, the cost of services is expected to increase in line with the utility rate structure adopted and in place. The rate package consists of a series of consistent annual increases through January 2027 and is needed to support ongoing utility service delivery into the future.

## Fund Status Overview

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Revenue collection for Stormwater follows 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, meaningful increases in operating resources in any given year come effectively from adopted rate increases, not system growth. Past due accounts, which grew in number and amount due to the pandemic, are returning closer to normal through the targeted use of grant funds and assistance programs. Continued monitoring is needed to balance customer support while also ensuring revenues remain adequate to meet service level needs and any existing debt covenants without requiring additional rate increases.

Beginning in fiscal year 2024/25, the City is required to pay fees associated with the Urban Flood Safety Water Quality District to support the operation of regional levees. The City has implemented a pass-through fee that is meant to address the City's obligations.

The operating expenditures for fiscal year 2025/26 show an increase from fiscal year 2024/25 consistent with the financial forecast. This increase includes the addition of an Environmental Specialist to provide oversight of the City's erosion control program and other permit-required functions.

Until recently, system development charge revenues continued to show the effects of Gresham's robust development of previously undeveloped, or underdeveloped properties. Whether these resources significantly moderate and slow into the future depends on economic conditions and the many uncertainties regarding the regional economy. Demand for new Stormwater infrastructure is expected to be correspondently lower.

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 projects, capacity increasing projects, and projects intended to improve water quality and address drainage issues. The program is primarily funded by a mix of cash resources.

Capital expenses are commonly dedicated to maintaining existing infrastructure and are 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.

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.

## Fund Status Overview

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### 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*.

The primary resource of the Wastewater related funds are utility rates paid by customers. Current customer service levels for the utility are sustainable, supported by a multi-year rate package approved in fall 2021. During fiscal year 2025/26 cost of services are expected to increase in line with the utility rate structure adopted and in place. The rate package consists of a series of consistent annual increases through January 2027 and is needed to support ongoing utility service delivery into the future.

Ongoing revenue collection is expected to continue the recent pattern of limited escalation. 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. Resource trends from select business sectors will need to be monitored to see what impacts, if any, continue into the future, resulting in longer-term effects. Past due accounts, which grew in number and amount due to the pandemic, are returning closer to normal through the targeted use of grant funds and assistance programs. Continued monitoring is needed to balance customer support while also ensuring revenues remain adequate to meet service level needs and any existing and future debt covenants without requiring additional rate increases.

Details concerning Wastewater capital plans can be found in the *Five-Year Capital Improvement Program*. Capital expenses related to permit requirements are the primary construction projects for fiscal year 2025/26, including projects to reduce ammonia discharge levels at the wastewater treatment plant. At present the utility is drawing down reserves to support the current activity level for capital projects. 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 from operating revenues and repair and replacement reserves funded by rates. The cost of maintaining and replacing aging treatment plant and collection equipment is beginning to stress ongoing resources, however. Depending on the priority and timing needs of several large projects that are not currently funded within the Five-Year Capital Improvement Program, a financing package will likely be needed within the next year or two. This package is not currently included in the utility's financial plan, so additional analysis of financial impacts will be needed.

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

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### SUPPORT FUNDS

The fiscal year 2025/26 budget for Support Funds 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. Support funds have experienced staffing reductions in prior years due to funding constraints in the General Fund, while at the same time, the complexity of service delivery continued to increase. The fiscal year 2025/26 continues to position the organization for the future. Further details regarding internal service funds can be found in the *Central Support Funds* section of this document and the *Internal Services Charge Manual*.

### SPECIAL REVENUE AND NON-OPERATING FUNDS

#### 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 five very large items for fiscal year 2025/26.

- *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 2025/26 represents the anticipated share of funding that will be remaining for projects. 100% of the funds allocated to the city have been awarded or conditionally awarded to projects.
- *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.
- *Inflation Reduction Act (IRA) / Friends of Trees* – The City received a grant via the IRA dedicated to steward and enhance the urban forest in Gresham. This includes planting for 300 trees at Gradin Community Park.
- *East Metro Outreach, Prevention, and Intervention (EMOPI)* – The City has received funding via EMOPI for Youth Development programs and other initiatives associated with providing access to education, employment, mentorship, and prosocial interactions for Gresham youth.
- *ARPA* – per guidelines from the federal government, the City has obligated all of the remaining ARPA allocation as of December 31, 2024. The City has until the end of 2026 to fully expend obligated funds.

#### 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.

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## Fund Status Overview

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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 development areas 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 and location of the development, some SDC types may see more revenue than other types.

Expenditure of SDCs occurs in debt service and/or capital funds consistent with eligible usage. In many cases, balances on hand may be fully committed to projects or to obligations already incurred, raising the potential for impact to other funding sources should future SDC revenues not keep pace with forecasts. In particular, current and future Water SDCs are committed toward the partial servicing of debt associated with the groundwater project.

### **CDBG/HOME**

The program received a special allocation of HOME and CDBG resources in fiscal year 2021/22, in addition to normal allocations for both programs. The additional CDBG funding has been awarded and spent, but a small amount of carryover from the HOME special allocation was budgeted again in fiscal year 2025/26 and is anticipated to be fully spent in that fiscal year. CDBG and HOME program resources will still require close monitoring as these resources depend on Federal budget actions.

### **Debt**

The budget for fiscal year 2025/26 reflects existing long-term debt obligations related to the groundwater expansion project and the continued service of existing long-term fixed debt. The primary activity has been to provide funding for the groundwater system development project. Water revenue bonds, issued in December 2021, provided proceeds to repay Water's usage of the line of credit, as well as funding for the groundwater system and other capital projects in the next year or two. Additional financing proceeds specific to the groundwater system will be drawn on a reimbursement basis during fiscal year 2025/26 through the Water Infrastructure Financing Innovation Act (WIFIA) program. New debt issuance for Water is not currently assumed. Transportation secured a six-year fixed debt instrument to pay off the line of credit that provided funding for the Local Street Reconstruction Program. Debt service payments will continue through fiscal year 2027/28.

### **CAPITAL FUNDS**

The fiscal year 2025/26 budget for capital funds reflects the continuation of projects that were started, but not completed, in fiscal year 2024/25, as well as several proposed new projects.

Many Capital Improvement projects in fiscal year 2025/26 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. Seismic resiliency also is a key area of emphasis in several programs.

## Fund Status Overview

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Most growth and capacity expansion related projects for the next few years continue to be concentrated in the Transportation Program area, and the General Development Fund which accounts for Pleasant Valley and Springwater infrastructure. Sizable appropriations are again budgeted for the General Development Fund for fiscal year 2025/26. 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.

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 production well development, distribution pipeline construction, and various central facilities improvements.

The City's wastewater program has expanded projects to reduce ammonia discharge levels from the wastewater treatment plant. These projects are necessary for regulatory compliance and have the added benefit of expanding the City's ability to serve established and expanding industries.

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 proposed capital plan. There is little funding available for additional capital projects.

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## Strategic Plan

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The City of Gresham's Strategic Plan guides the City Council and community's shared vision for the future. It focuses City resources on five strategic priorities through 2025. The 2022-25 Strategic Plan is the result of Imagine Gresham, a large community effort in 2021-22, and was implemented in July 2022. The complete Strategic Plan and related information can be found at [GreshamOregon.gov/Strategic-Plan](https://GreshamOregon.gov/Strategic-Plan).



### **Mission**

The mission articulates the City's purpose for being: To foster a safe, thriving, and welcoming community for all.

### **Vision**

The vision describes our shared idea of the future: Gresham is a vibrant, inclusive, and resilient community where everyone can share in economic prosperity, enjoy connection and belonging, and live a high-quality life.

### **Guiding Principles**

Five guiding principles provide expectations for City decision making and service delivery.

#### **Diversity, Equity, and Inclusion**

Achieve equitable outcomes for the people of Gresham by providing opportunities to hear all voices, undoing and righting past inequities, drawing upon community diversity in decision making, and developing a City workforce that reflects the community.

#### **Stewardship of Resources**

Ensure practical use of resources now and for the future by managing priorities, using partnerships, and applying data to make decisions that support the City and community's financial well-being, protect the environment and nurture civic trust.

#### **Authentic Engagement**

Connect with the people of Gresham, businesses, community organizations, and other partners to make informed decisions together by repairing and building trust between the City and Gresham community, empowering community members to get involved, and communicating the impact decisions have on our community.

#### **Innovative and Adaptive**

Embrace creativity and respond to trends, technologies and changing community needs by using well-timed, flexible, accessible, and resourceful approaches and modern practices to solve problems and promote positive change.

#### **Trustworthy and Accountable**

Earn the trust and confidence of the community by clearly communicating the City's intentions and decisions, improving or expanding access and availability to the City's information and business practices, and taking responsibility for all that we do.

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## Strategic Plan

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### Strategic Priorities

Five strategic priorities provide a focus for City resources.

#### Financial Sustainability

*Goal:* Gresham's different revenue sources provide the City organization with a fair and stable foundation that adapts to change and challenges. This is to deliver consistent and new services to support the community's needs and desires now and into the future.

*Objectives:*

- Implement a Financial Road Map that supports budget needs long-term, responsible care of City resources, and the vision and goals of the Strategic Plan.
- Put in place a plan to share more financial information with the community. Celebrate the City's accomplishments while communicating the costs to keep basic services.

#### Community Safety

*Goal:* Gresham is a safe and resilient place. The City works to reduce risk, harm and violence and meet the community's needs. And, in partnership with the public, produces solutions around crime prevention and intervention.

*Objectives:*

- Explore creative ways to supply community safety that maintain core service levels, adapt to community needs, and public safety best practices.
- Develop a public safety relationship with the community to build rapport and trust.
- Improve livability and increase the community's sense of safety and security.
- Enhance safety around the City's streets, parks, neighborhoods, and transportation networks. Use crime prevention design to reduce harm and improve safety for all.
- Strengthen the City's ability to withstand natural disasters and deal with climate change and water resources. Develop and carry out plans to respond to and recover from future threats and challenges.

#### Thriving Economy

*Goal:* Gresham creates greater opportunities for economic well-being and shared wealth for all.

*Objectives:*

- Promote economic growth by supporting business owners, creating partnerships, and developing strong local workforce.
- Develop creative ways to keep existing businesses and recruit new ones with a focus on the diversity of business owners.
- Use data, research and engagement to better understand the needs of Gresham's diverse business community. Provide culturally relevant resources. Celebrate and enhance the cultural richness of our business community.
- Lay the groundwork for economic opportunity and mobility for all by prioritizing long-term planning to support future development.
- Develop and start an equitable poverty reduction and prevention plan to address the root causes of poverty and improve overall community wealth.

### **Housing for All**

*Goal:* Everyone in Gresham can live in a secure and reliable place they call home, and no one experiences housing uncertainty. All Gresham community members can access housing that meets their changing needs and wants.

*Objectives:*

- Provide resources to those experiencing homelessness or housing insecurity through collaboration and partnership with other government agencies, nonprofits and the private sector.
- Promote and support housing development that is affordable to the Gresham community across all housing types.
- Serve as a community partner to support housing stability by providing access to tools and resources.

### **Community Vibrancy**

*Goal:* Community members and visitors come and find a wide choice of activities and opportunities to enjoy recreation and nature. We celebrate Gresham's many cultures and vibrant neighborhoods. Community events bring us together and build a shared sense of belonging.

*Objectives:*

- Support and host community events that nurture community pride, celebrate diversity and build Gresham's reputation as a destination city.
- Support and increase a mix of recreational, arts, and cultural programming for youth and adults to foster community well-being for everyone.
- Promote connection for community members, both social and physical, to meet everyone's needs regardless of physical ability, language, digital access, etc.
- Prioritize long-range planning that supports designing and building quality community gathering spaces, public or private. Create welcoming and inclusive environments with amenities for all.
- Maintain the quality of Gresham's natural resources and increase public access to parks and natural areas for recreation and enjoyment.

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## Budget Development Process

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### 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

- 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 rates 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 and property tax rates.

#### 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 during the year.

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## Budget Structure Overview

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### Fund Structure

The City's budget for fiscal year 2025/26 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 Fund / Local Option Levy 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 13 active departments reflected in the City's budget.

The departments included in the budget are:

- Office of Governance & Management
- City Attorney's Office
- Budget & Finance
- Information Technology
- Citywide Services
- Police
- Fire
- Urban Renewal
- Urban Design & Planning
- Community Development
- Economic Development
- Community Livability
- Youth & Recreation Services
- Parks
- 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, approved and adopted budget for the upcoming fiscal year. The approved budget and the adopted budget columns will be completed as the stage is completed.



## 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
<b>Resources</b>	<b>Actual: Audited data from prior fiscal year</b>		<b>Revised Budget: Includes budget adjustments through supplemental budgets or council resolution</b>			
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	-	-
<b>Total Resources</b>	<b>83,500,418</b>	<b>83,534,214</b>	<b>82,560,257</b>	<b>90,060,414</b>	<b>-</b>	<b>-</b>
<b>Requirements</b>	<b>Requirements: Includes salaries, supplies, and support charges</b>					
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	-	-
<b>Operating Total</b>				<b>77,308,238</b>	<b>-</b>	<b>-</b>
Interfund Transfers				000	-	-
Contingency				000	-	-
Unappropriated				000	-	-
<b>Non-Operating Total</b>				<b>000</b>	<b>-</b>	<b>-</b>
<b>Total Requirements</b>	<b>83,500,418</b>	<b>83,534,214</b>	<b>82,560,257</b>	<b>90,060,414</b>	<b>-</b>	<b>-</b>
<b>Actual Resources and Requirements</b>		<b>Budgeted Estimates</b>				

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## Organizational Changes

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Functional reorganizations that occurred during the last several years are included 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. Budgetary changes resulting from these organizational changes will first appear in the budget document in the following fiscal year (i.e., changes that occurred in fiscal year 2024/25 first appear in the fiscal year 2025/26 budget column).

### **Overview of Fiscal Year 2025/26 Changes**

#### ***New Funds***

City Facility Debt Service Fund reopened after being closed for fiscal year 2024/25. The subsequent purchase of the 2nd Street property was funded using a 10-year financing option that has required the use of the City Facility Debt Service Fund once again.

#### ***Organizational Changes***

Several organizational changes have been made for the fiscal year 2025/26 budget. Youth & Recreation Services had originally been restructured as a separate department from Parks as part of the fiscal year 2024/25 organizational changes, and in 2025/26 the Recreation division has been transferred to the Youth & Recreation Services department. Following conversations initiation during last year's Budget Committee and direction from City Council, Mediation Services, in Community Livability, has been working to establish a program outside of the city. This transition is expected to be complete prior to July 2025, therefore the Mediation program is not reflected in the FY 2025/26 budget.

### **Overview of Fiscal Year 2024/25 Changes**

#### ***New Funds***

For fiscal year 2024/25, a Local Option Levy was created to meet legal requirements and provide transparency regarding the use of levy funds. (See New Funds – Details table on following pages for more information.)

#### ***Closed Funds***

Beginning in fiscal year 2024/25, the City Facility Debt Service Fund was no longer needed, as all of the City Facility Debt obligations issued by the City of Gresham had been repaid. This fund was initially closed and did not show any activity for fiscal year 2024/25. (See New Funds section of the Overview of Fiscal Year 2025/26 Changes for more information.)

### **Overview of Fiscal Year 2023/24 Changes**

#### ***Closed Funds***

Beginning in fiscal year 2023/24, the Urban Renewal Debt Service Fund was no longer needed as all of the Urban Renewal Debt obligations issued by the City of Gresham was repaid. This fund has been closed and does not show any activity after fiscal year 2022/23. (See Closed Funds – Details table on following pages for more information.)

#### ***Organizational Changes***

Two major organizational changes were made in May 2024. The Economic & Development Services Department was restructured into two departments: 1) Community Development, and 2) Economic Development. Similarly, the Parks, Recreation & Youth Services Department was restructured into two

## Organizational Changes

departments: 1) Youth Services, and 2) Parks & Recreation. (See Organizational Changes – Details table on following pages for more information.)

### New Funds – Details

<b>City Facility Debt Service</b>	<b>FY 2022/23 and FY 2023/24</b>		<b>FY 2024/25</b>	<b>FY 2025/26</b>
Fund	City Facility Debt Service	N/A		Local Option Levy
<b>Local Option Levy: impact on Police Department</b>	<b>FY 2022/23 and FY 2023/24</b>		<b>FY 2024/25 and FY 2025/26</b>	
Fund	N/A		Local Option Levy	
Department	N/A		Police	
Divisions	N/A		Police Operations Police Records Police Services	
<b>Local Option Levy: impact on Fire Department</b>	<b>FY 2022/23 and FY 2023/24</b>		<b>FY 2024/25 and FY 2025/26</b>	
Fund	N/A		Local Option Levy	
Department	N/A		Fire	
Divisions	N/A		Emergency Operations Life Safety	

### Closed Funds – Details

<b>Urban Renewal Debt</b>	<b>FY 2022/23</b>	<b>FY 2023/24, FY 2024/25 and FY2025/26</b>
Fund	Urban Renewal Debt Service	N/A

### Organizational Changes by Division – Details

(listed alphabetically by *Division* name)

<b>Building</b>	<b>FY 2022/23 and FY 2023/24</b>		<b>FY 2024/25 and FY 2025/26</b>
Fund	Building		Building
Department	Econ & Dev Services		Community Development
Divisions	Building		Building
<b>Business Incentive Program</b>	<b>FY 2022/23 and FY 2023/24</b>		<b>FY 2024/25 and FY 2025/26</b>
Fund	Designated Purpose		Designated Purpose
Department	Econ & Dev Services		Economic Development
Divisions	Business Incentive Program		Business Incentive Program
<b>CDBG/HOME Administration, CDBG/HOME Projects</b>	<b>FY 2022/23</b>	<b>FY 2023/24</b>	<b>FY 2024/25 and FY 2025/26</b>
Fund	CDBG & HOME	CDBG & HOME	CDBG & HOME
Department	Community Livability	Econ & Dev Services	Urban Design & Planning
Division	CDBG/HOME Administration CDBG/HOME Projects	CDBG/HOME Administration CDBG/HOME Projects	CDBG/HOME Administration CDBG/HOME Projects

## Organizational Changes

<b>Community Dev Administration</b>	<b>FY 2022/23 and FY 2023/24</b>	<b>FY 2024/25 and FY 2025/26</b>	
Fund	Building	Building	
Department	Econ & Dev Services	Community Development	
Divisions	Community Dev Administration	Community Dev Administration	
<b>Community Dev Support Services</b>	<b>FY 2022/23 and FY 2023/24</b>	<b>FY 2024/25 and FY 2025/26</b>	
Fund	Building	Building	
Department	Econ & Dev Services	Community Development	
Divisions	Community Dev Support Services	Community Dev Support Services	
<b>Economic Development</b>	<b>FY 2022/23 and FY 2023/24</b>	<b>FY 2024/25 and FY 2025/26</b>	
Fund	General	General	
Department	Econ & Dev Services	Economic Development	
Division	Economic Development	Economic Development	
<b>Economic Dev Administration</b>	<b>FY 2022/23 and FY 2023/24</b>	<b>FY 2024/25 and FY 2025/26</b>	
Fund	General	General	
Department	Econ & Dev Services	Economic Development	
Divisions	Economic Dev Administration	Economic Dev Administration	
<b>Economic &amp; Dev Grants</b>	<b>FY 2022/23 and FY 2023/24</b>	<b>FY 2024/25 and FY 2025/26</b>	
Fund	Designated Purpose	Designated Purpose	
Department	Econ & Dev Services	Economic Development	
Divisions	Economic & Dev Grants	Economic & Dev Grants	
<b>Emergency Management</b>	<b>FY 2022/23</b>	<b>FY 2023/24, FY 2024/25, and FY 2025/26</b>	
Fund	Administrative Services	Designated Purpose	
Department	Citywide Services	Citywide Services	
Division	Emergency Management	Emergency Management	
<b>Enterprise Zone Projects</b>	<b>FY 2022/23 and FY 2023/24</b>	<b>FY 2024/25 and FY 2025/26</b>	
Fund	Designated Purpose	Designated Purpose	
Department	Econ & Dev Services	Economic Development	
Division	Enterprise Zone Projects	Enterprise Zone Projects	
<b>Fire Stations</b>	<b>FY 2021/22, FY 2022/23 and FY 2023/24</b>	<b>FY 2024/25</b>	
Fund	Facilities & Fleet Management	Facilities & Fleet Management	
Department	Fire	Citywide Services	
Divisions	Fire Stations	Facilities Operations (combined into 1 dept/division)	
<b>Mediation Services</b>	<b>FY 2022/23, FY 2023/24 and FY 2024/25</b>	<b>FY 2025/26</b>	
Fund	Designated Purpose	N/A	
Department	Community Livability	N/A	
Division	Mediation Services	N/A	
<b>Metro Housing Bond</b>	<b>FY 2022/23</b>	<b>FY 2023/24</b>	<b>FY 2024/25 and FY 2025/26</b>
Fund	Designated Purpose	Designated Purpose	Designated Purpose
Department	Community Livability	Econ & Dev Services	Community Dev
Division	Metro Housing Bond	Metro Housing Bond	Metro Housing Bond

## Organizational Changes

<b>Neighborhood Services, Community Engagement</b>	<b>FY 2022/23</b>	<b>FY 2023/24</b>	<b>FY 2024/25</b>
Fund	Administrative Services	Administrative Services	Administrative Services
Department	Citywide Services	Citywide Services	Citywide Services
Division	Neighborhood Services	(split into 2 divisions) Neighborhood Services Community Engagement	(combined back into 1 division) Community Engagement
<b>Permit Center</b>	<b>FY 2022/23 and FY 2023/24</b>	<b>FY 2024/25 and FY 2025/26</b>	
Fund	Building	Building	
Department	Econ & Dev Services	Community Development	
Divisions	Permit Center	Permit Center	
<b>Planning</b>	<b>FY 2022/23 and FY 2023/24</b>	<b>FY 2024/25 and FY 2025/26</b>	
Fund	Urban Design & Planning	Urban Design & Planning	
Department	Urban Design & Planning	Urban Design & Planning	
Divisions	Planning	(split into 2 divisions) Comprehensive/Trans Planning Development Planning	
<b>Recreation</b>	<b>FY 2022/23, FY 2023/24 and FY 2024/25</b>	<b>FY 2025/26</b>	
Fund	General Fund	General Fund	
Department	Parks	Youth & Recreation Services	
Division	Recreation	Recreation	
<b>Rental Inspection</b>	<b>FY 2022/23</b>	<b>FY 2023/24</b>	<b>FY 2024/25 and FY 2025/26</b>
Fund	Rental Inspection	Rental Inspection	Rental Inspection
Department	Community Livability	Econ & Dev Services	Community Livability
Division	Rental Inspection	Rental Inspection	Rental Inspection
<b>Sports Park Sponsorships</b>	<b>FY 2022/23 and FY 2023/24</b>	<b>FY 2024/25 and FY 2025/26</b>	
Fund	Designated Purpose	Designated Purpose	
Department	Parks, Recreation & Youth Services	Parks & Recreation	
Division	Sports Park Sponsorships	Sports Park Sponsorships	
<b>Youth Services</b>	<b>FY 2022/23 (new in FY 2022/23)</b>	<b>FY 2023/24</b>	<b>FY 2024/25 and FY 2025/26</b>
Fund	General	General	Designated Purpose
Department	Community Livability	Parks, Recreation & Youth Services	Youth Services
Division	Youth Services	Youth Services	(consolidated with Youth Grants) Youth Services & Grants
<b>Youth Grants</b>	<b>FY 2022/23 (new in FY 2022/23)</b>	<b>FY 2023/24</b>	<b>FY 2024/25 and FY 2025/26</b>
Fund	Designated Purpose	Designated Purpose	Designated Purpose
Department	Community Livability	Parks, Recreation & Youth Services	Youth Services
Division	Youth Grants	Youth Grants	(consolidated with Youth Services) Youth Services & Grants



## Revenue Information Overview

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The City of Gresham uses financial forecasting to estimate revenue for all operating funds. This process considers economic trends, past data, and projections from state and local agencies like the Oregon State Economist and Multnomah County. The General Fund and business funds are forecasted for at least five years, while infrastructure funds, such as utilities and transportation, use a 20-year time period. These forecasts help shape the annual budget and long-term financial plans.

The economy at the national, regional, and local levels continues to change due to global and domestic factors. Oregon's economy has remained strong, with job growth stabilizing in different industries. As of early 2025, the state's unemployment rate is 4.2%, showing a healthy job market. Inflation has eased compared to the high levels of 2022, though costs for housing and services remain elevated. The Federal Reserve has kept interest rates high to control inflation, affecting borrowing and investments. While uncertainties remain, Oregon's economy is expected to grow moderately over the next year.

These economic trends impact the City of Gresham's revenue. Most sources of revenue, including property taxes, utility fees, and business license fees, have remained steady and are expected to continue performing consistently. The housing market remains active, supporting property tax revenue, while business and consumer activities help maintain utility fee collections. However, some revenues need closer monitoring. Multnomah County has forecast growth in the Business Income Tax, underpinned by strong collections in the current fiscal year. Additionally, while the City's Transient Lodging Tax has been affected by hotel closures and changing tourism trends, the current forecast is stable. Revenue from construction and development is also projected to rise slightly as building activity stabilizes.

Besides local revenue, external funding plays a key role in supporting city operations. The American Rescue Plan Act (ARPA) provided significant federal funding at the state, county, and local levels, with remaining funds available through 2026. However, these funds must be used before their federal deadline. Meanwhile, the City continues to actively pursue grant opportunities to supplement revenue sources, particularly related to public safety, transportation, and parks development.

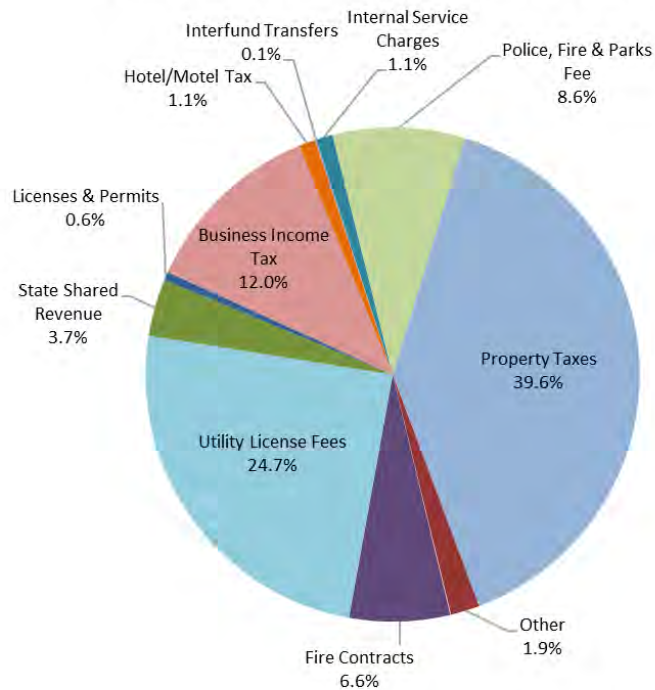
Overall, Gresham's financial outlook remains stable, with key revenue sources showing strength despite economic changes. The next sections provide a detailed breakdown of revenue sources and projections for each operating fund, ensuring the City's long-term financial health.

## Revenue Information – General Fund

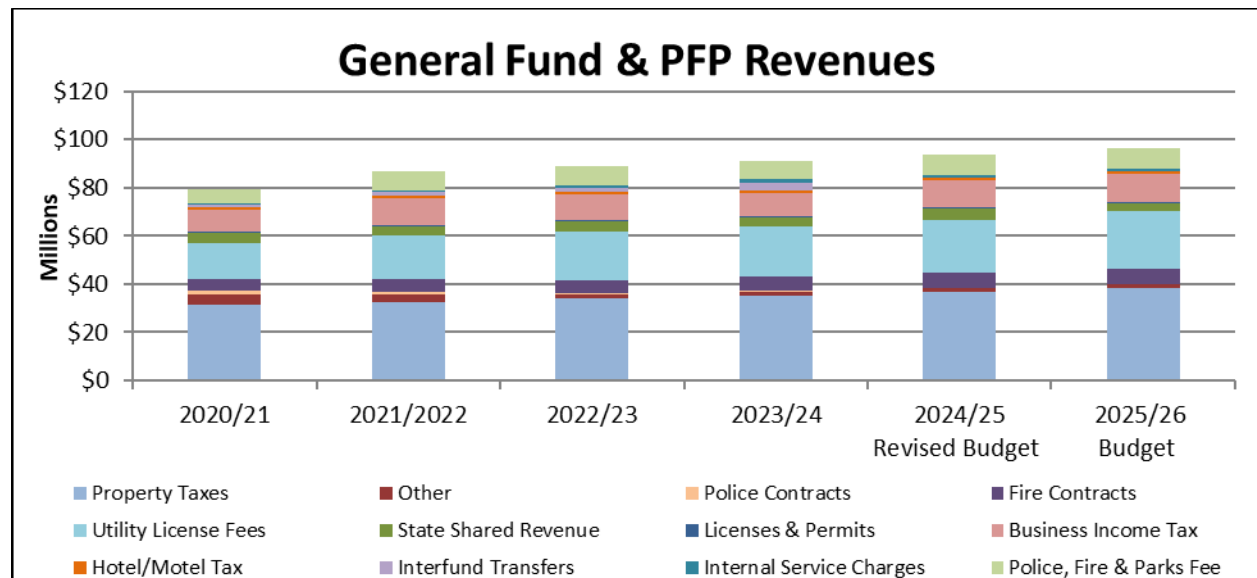
### GENERAL FUND REVENUES

- General Fund revenues are expected to total approximately \$96.1 million for fiscal year 2025/26.
- Revenues for the current fiscal year are projected to be in line with budgeted assumptions.
- Budgeted revenue for fiscal year 2025/26 is a 3% increase over the projected ongoing revenue for fiscal year 2024/25.

### General Fund Operating Revenues



### General Fund & PFP 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

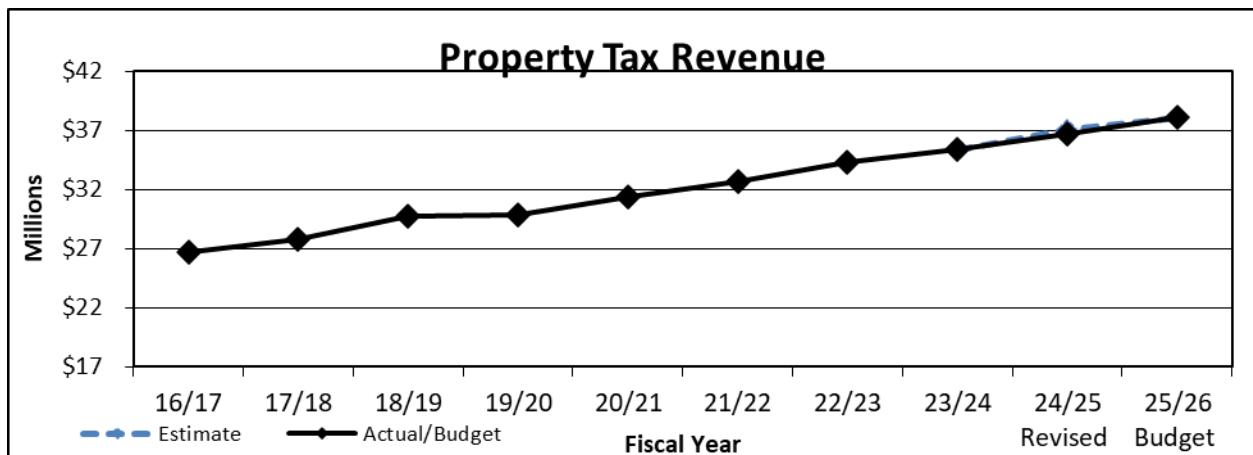
- The property taxes levied are not fully collected due to discounts and delinquencies. Expected property tax revenues are reduced by an uncollected amount of 5.6%, based on historic trends.
- Based on legislative limits, the property tax revenues assume a 3% increase in existing taxable assessed value (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 of 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 previously abated under the Enterprise Zone program, will sustain the tax rolls in fiscal year 2025/26 and Gresham will see average growth in property tax revenues.

#### Highlights

- For fiscal year 2025/26, the property tax revenue is budgeted at \$38,111,000 including amounts received from delinquent accounts and interest. Anticipated property taxes from new construction and expiring abatements are included. This is a 2.7% increase from the 2024/25 forecast and a 3.8% increase over 2024/25 budget.



## Revenue Information – General Fund

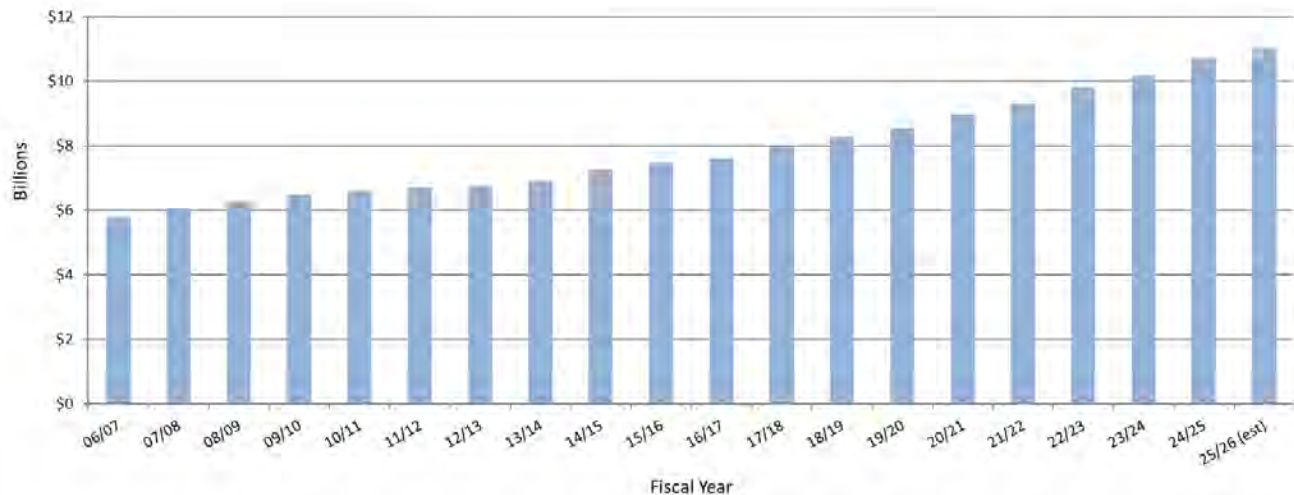
### COMPUTATION OF PROPERTY TAXES AND RATES

		2024/25			2025/26
<b>OPERATING TAX AUTHORITY</b>		<b>ACTUAL</b>	<b>OPERATING TAX AUTHORITY</b>		<b>ESTIMATED</b>
2024 Assessed Value (AV)		\$10,718,075,094 <sup>1</sup>	2024 Assessed Value (AV)		\$10,718,075,094 <sup>1</sup>
Permanent Tax Rate		3.6129	Estimated AV Increases/Decreases for Existing Properties		273,542,253
Property Tax Authority		38,723,334	Estimated AV of New Construction		30,000,000
Compression and other Adjustments		(51,539) <sup>2</sup>	Estimated 2025 Assessed Value (AV)		11,021,617,347
Total Amount to Be Raised		38,671,795	Permanent Tax Rate		3.6129
Less allowance for discounts	2.5%	(966,795)	Property Tax Authority		39,820,001
Less allowance for delinquencies	3.1%	(1,198,826)	Compression and other Adjustments		(84,832) <sup>2</sup>
			Total Amount to Be Raised		39,735,169
<b>AVAILABLE FOR APPROPRIATION</b>		<b>\$ 36,506,174</b>	<b>AVAILABLE FOR APPROPRIATION</b>		<b>\$ 37,510,000</b>

**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.

**Total Assessed Valuation in Gresham**



## 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 ORS 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. Please refer to the *Additional Information* section of this document for further information about planned uses of the Transient Lodging Tax.

### Assumptions

- Travel was severely impacted by the COVID-19 pandemic. This forecast assumes that the lodging industry has recovered.
- Several hotels have been sold and repurposed for alternate uses and the forecast has been adjusted accordingly.

### Economic Factors

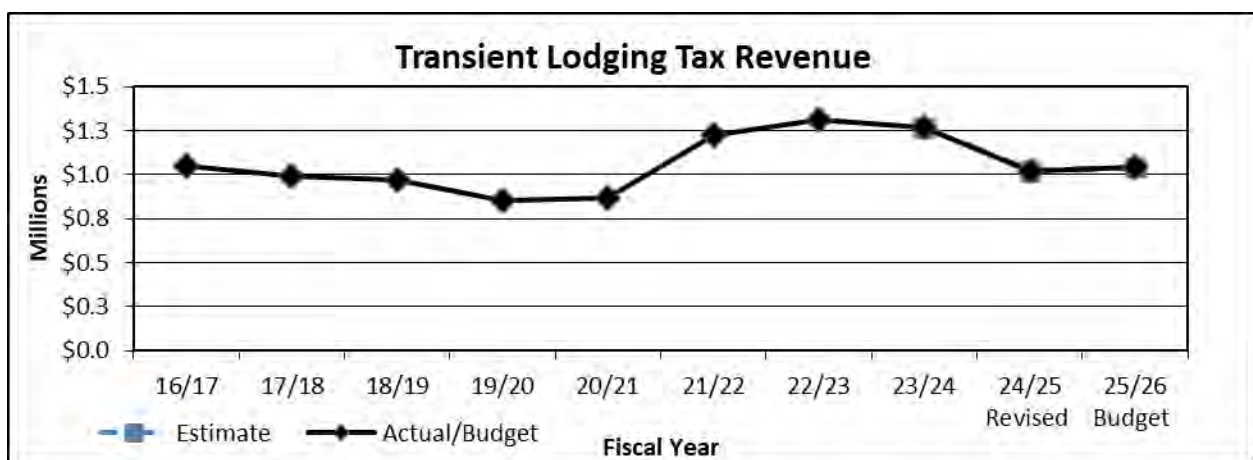
- Tourism is affected by gasoline prices and personal income.
- Business travel improves when the economic environment improves.

### Major Influences

- Market saturation and economic climate.

### Highlights

- Starting with fiscal year 2024/25, to ensure appropriate use and transparency of Transient Lodging Tax (TLT) revenue dedicated to tourism, all restricted TLT revenue will be receipted into the Designated Purpose Fund. The TLT revenue receipted into the General Fund is unrestricted.
- For fiscal year 2025/26, collections are expected to be \$1,041,000.



## 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

- Since implemented, this revenue stream has matured and is holding relatively steady.

#### Economic Factors

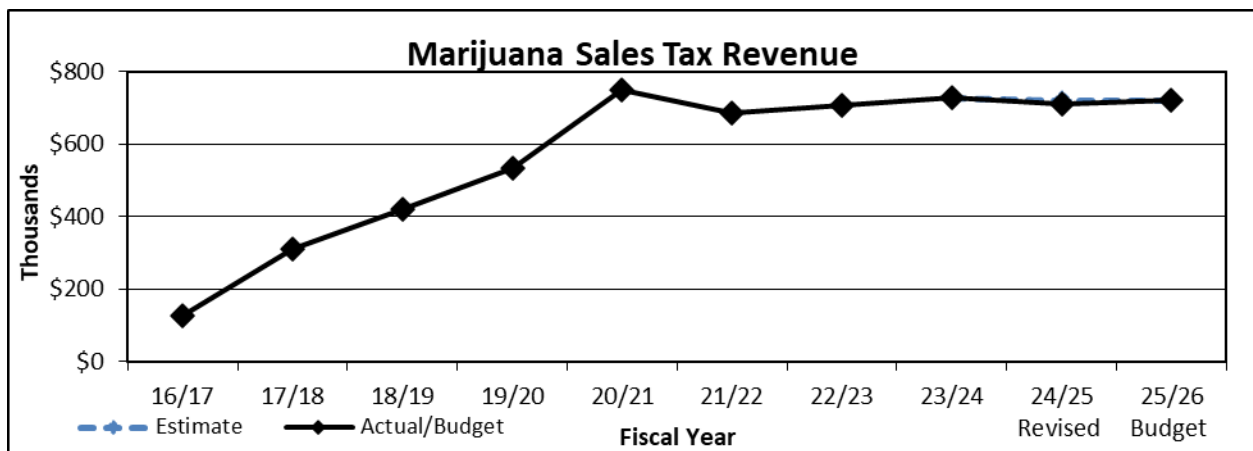
- Household income levels
- Market saturation
- Supply

#### Major Influences

- Regulatory Environment

#### Highlights

- Marijuana sales tax revenue has leveled out after a period of steady growth due to the industry and demand maturing.
- For fiscal year 2025/26, collections are expected to be \$720,000.



## 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 the Fire Department).

### Assumptions

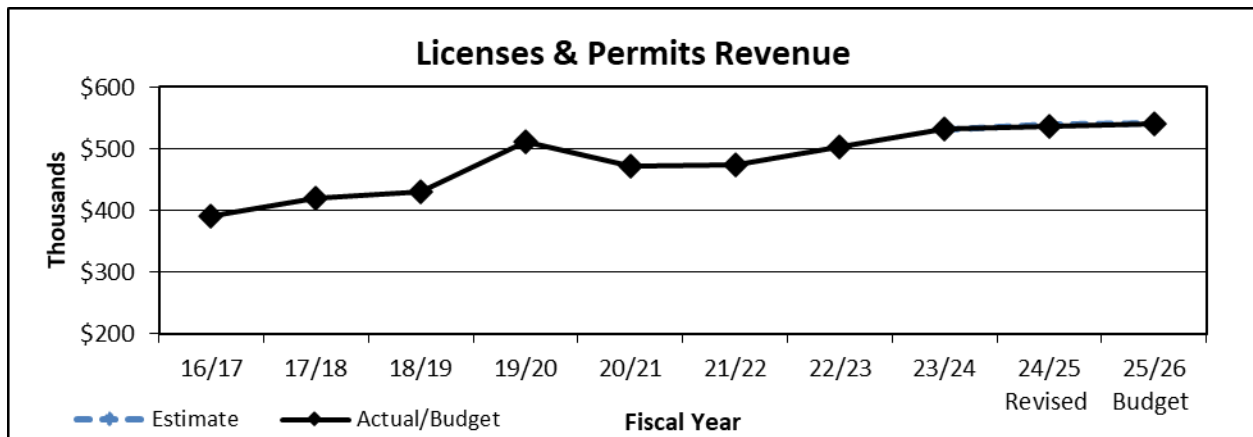
- Licenses and permits revenues are expected to continue in the same pattern as the last several years.

### Major Influences

- Internal policy, economic climate, and collection rate.

### Highlights

- Anticipated revenue from Licenses and Permits in the General Fund is expected to be \$541,000 in fiscal year 2025/26.



## 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.

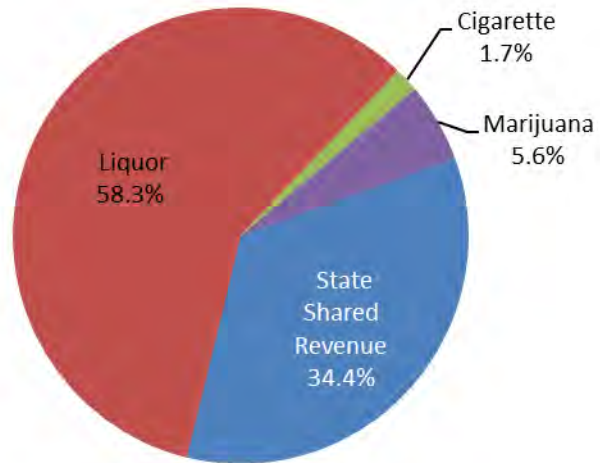
**Liquor Tax** – One of two separate distributions to cities from taxes collected by the state-run Liquor Control Commission. The distributions are 20% of the State's liquor receipts given as revenues to cities on a per capita basis, the "Liquor Tax," and 14% of the State's liquor receipts given to cities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

**Cigarette Tax** – Cities receive two cents of the state-imposed \$3.33 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%. Originally, ten percent of the state sales tax was being distributed to counties and cities on a formula basis. Starting in 2021, cities share \$4.5 million annually which has been adjusted for inflation since 2023. This revenue is distributed to cities by a formula based on population and number of licensed growers, processors, retailers and wholesalers. 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 limits 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 credit on its billings from BOEC in the amount of its 911 Tax distribution and no longer receives revenue directly.

State Shared Revenues



## 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

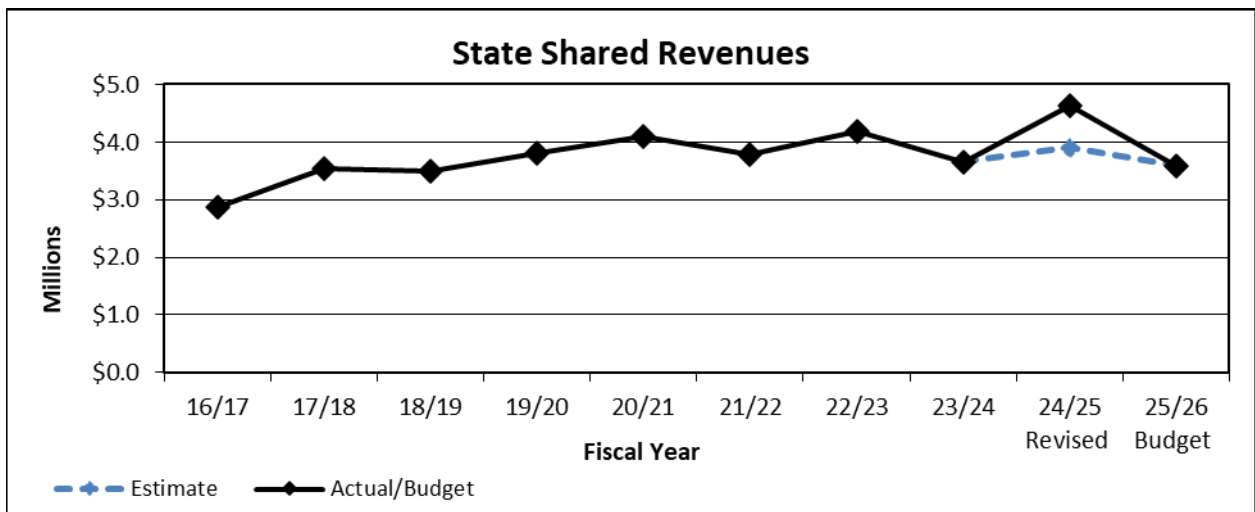
- Liquor sales are affected by household income levels.
- A continuing decrease in cigarette tax revenue is expected due to changes in consumer behavior.

### 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 2025/26 State Shared Revenue and Liquor Tax are expected to decrease over fiscal year 2024/25 estimates to \$1.2 million and \$2.1 million, respectively. This change is due to State’s construction of a new warehouse for the Oregon Liquor and Cannabis Commission, reducing the amount available for sharing with local governments.
- In fiscal year 2025/26 Cigarette Tax is expected to decrease over fiscal year 2024/25 estimates to \$62,000. This estimate is consistent with the trending decrease in consumer behavior.
- Marijuana state shared revenues are expected to increase over fiscal year 2024/25 budgets to \$201,000.



## Revenue Information – General Fund

### BUSINESS INCOME TAX

Multnomah County Business Income Tax (BIT) is 2.0% of business net income. A tax rate of 0.6% is shared among all jurisdictions and 1.4% belongs solely to Multnomah County. In total, about 28% 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

- Forecast is based on the Multnomah County BIT forecast.

#### Economic Factors

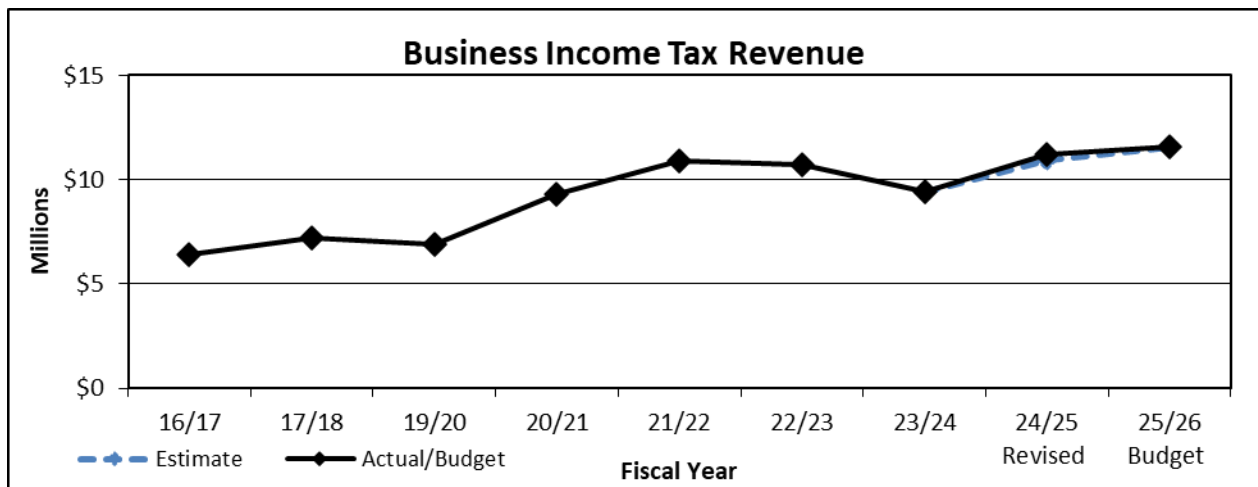
- The volatility of Business Income Tax revenue reflects regional economic fluctuations.
- The tax is determined on the level of federally taxable business income.

#### Major Influences

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

#### Highlights

- For fiscal year 2025/26, the Business Income Tax revenue is expected to increase to approximately \$11.6 million.

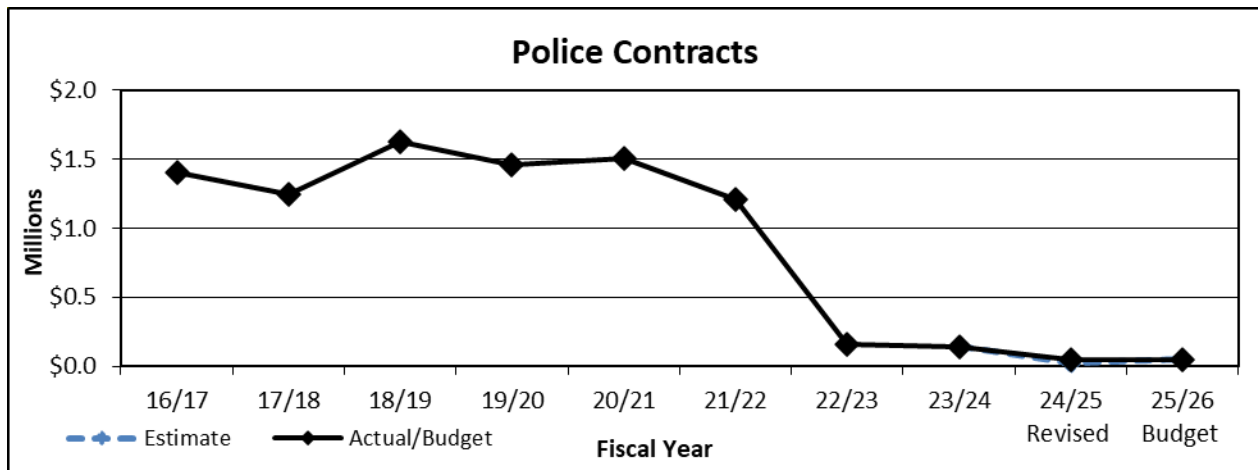




## Revenue Information – General Fund

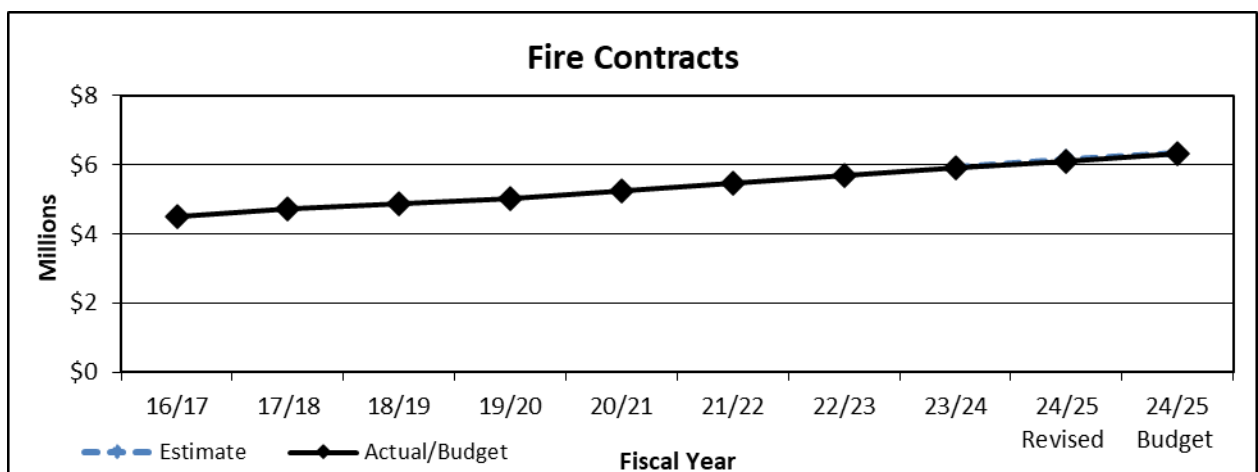
### POLICE SERVICE CONTRACTS

- Contracts with each of the school districts in Gresham (Gresham-Barlow, Centennial and Reynolds) for School Resource Officers have expired. The City continues to provide police officers for some events and meetings and is reimbursed for these overtime expenses.
- Tri Met has an intergovernmental agreement with Gresham to receive transit police services. Due to limited staffing, those positions are not currently filled by Gresham officers.
- The budgeted contracts total \$50,000 for fiscal year 2025/26.



### 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 expire June 30, 2025. Contract renewal conversations have been underway since 2024.
- Fire District 10 has an intergovernmental agreement with Gresham to receive fire and emergency services. A renewed contract is effective July 1, 2025.
- The budgeted contracts total approximately \$6.1 million for fiscal year 2025/26.



## 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 at 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 increased 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.

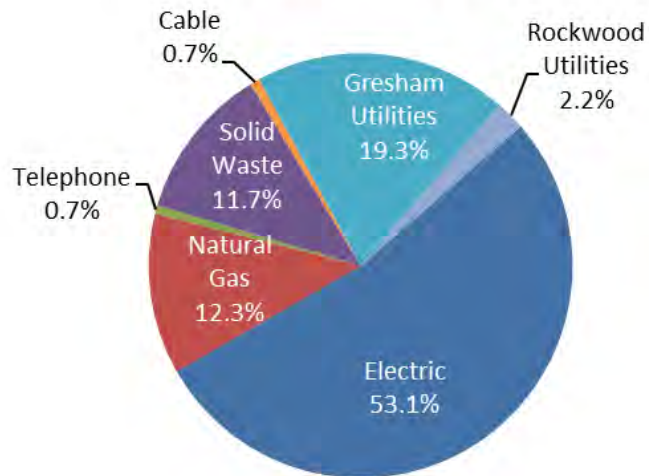
**Cable** – The licenses are administered by Mt. Hood Cable Regulatory Commission (MHCRC). The cable utility license fee is 5.0%, charged on gross revenue. The revenue Gresham receives is the license fee net of MHCRC administrative costs.

**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 increase 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.

### 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 \$12.6 million due to scheduled rate increases by the utility providers and an increasing customer base.
- Natural gas utility license fee revenues are expected to stay steady at \$2.9 million due to scheduled rate decreases by the utility providers offset by an increasing customer base.
- Telephone utility license fee revenues are expected to remain stable. 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.
- Gresham utility, solid waste, cable, and water district license fee revenues are expected to increase to \$8.1 million.

### Economic Factors

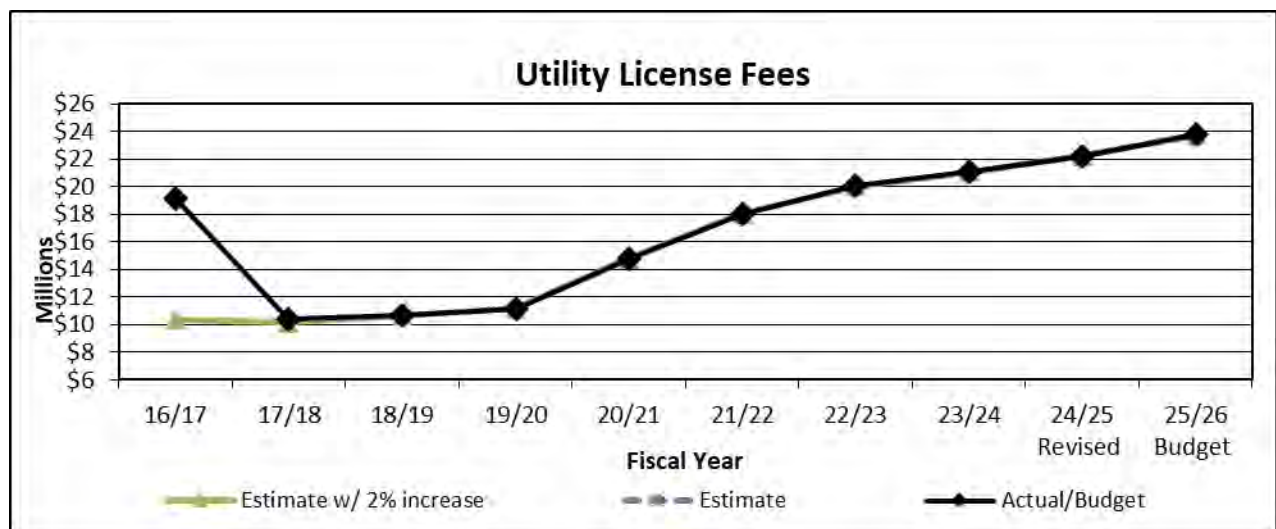
- Fluctuations in housing and population.
- Weather conditions affect consumption and therefore affect fee revenue.
- Rate changes impacted by the cost of providing services.

### Major Influences

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

### Highlights

- Fiscal year 2024/25 utility license revenues are expected to be in line with budgets.
- Utility license fee revenue is budgeted at \$23.8 million in fiscal year 2025/26.



## Revenue Information – General Fund

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### **POLICE, FIRE AND PARKS & THE CITY SERVICES 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 for 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.

Effective January 1, 2021, the Police, Fire and Park fee was increased by \$7.50 per month for an 18-month period, to a total fee of \$15 per month. 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. City Council renewed the temporary increase through fiscal years 2022/23 and 2023/24.

In April 2024, City Council voted to retain the Police, Fire, and Parks fee increase permanently to continue support for public safety services. The fiscal year 2025/26 proposed budget includes \$8.3 million in PFP fees.

### **OTHER REVENUE**

- Other intergovernmental agreements, including grants, alarm fines, hazmat response reimbursement and other miscellaneous service agreements, are budgeted at approximately \$77,000.
- Other charges for services including fire inspections and vehicle release fees, generate approximately \$384,000.
- Miscellaneous income, including interest, traffic, and parking fines, is estimated at \$643,000.
- Interfund transfers are budgeted at \$84,000. This amount includes funds transferred from the three utility funds to pay for confined space rescue services provided by the Fire Department.
- Internal Service Charge revenue is budgeted at approximately \$1.0 million.

### **BEGINNING BALANCE**

- The beginning fund balance for the General Fund is estimated to be about \$34.6 million. 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 – Local Option Levy Fund

### LOCAL OPTION LEVY FUND

Gresham referred a levy measure to the May 2024 ballot. As passed, the levy is \$1.35 per \$1,000 of assessed property value. The purpose of the levy is to fund police and fire services within the City of Gresham.

### Assumptions

- The forecasting for the Local Option Levy, since it is a property tax, is aligned closely with forecasting General Fund property taxes and utilizes similar assumptions and influences.

### Highlights

- The estimated revenue raised by the Local Option Levy will be \$12.8 million for fiscal year 2025/26.

### COMPUTATION OF PROPERTY TAXES AND RATES

		2024/25			2025/26
<i>OPERATING TAX AUTHORITY</i>		<i>ACTUAL</i>	<i>OPERATING TAX AUTHORITY</i>		<i>ESTIMATED</i>
			2024 Assessed Value (AV)		\$11,301,877,560
			Estimated AV Increases/Decreases for Existing Properties		273,542,253
			Estimated AV of New Construction		30,000,000
			Estimated 2025 Assessed Value (AV)		11,605,419,813
2024 Assessed Value (AV)		\$11,301,877,560	Permanent Tax Rate		1.3500
Permanent Tax Rate		1.3500	Property Tax Authority		15,667,317
Property Tax Authority		15,257,535	Compression and other Adjustments		(2,230,876) <sup>1</sup>
Compression and other Adjustments		(2,051,026) <sup>1</sup>	Total Amount to Be Raised		13,436,441
Total Amount to Be Raised		13,206,509	Allowance for discounts	2.5%	(335,911)
Less allowance for discounts	2.5%	(330,163)	Allowance for delinquencies	3.1%	(416,530)
Less allowance for delinquencies	3.1%	(409,402)			
<b>AVAILABLE FOR APPROPRIATION</b>		<b>\$ 12,466,944</b>	<b>AVAILABLE FOR APPROPRIATION</b>		<b>\$ 12,684,000</b>

Notes:

1. Other adjustments include appeals, loss due to Measure 5 compression and other adjustments.

## Revenue Information – Business Funds

### URBAN DESIGN AND PLANNING FUND REVENUES

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

#### Charges for Services

- Development planning fees supply revenue for this fund and are budgeted at \$1.1 million in fiscal year 2025/26.
- Revenue is forecasted to be higher in fiscal year 2025/26 over fiscal year 2024/25 as activity levels gradually increase.

#### Licenses & Permits

- Transportation Network Company (TNC) fees are paid by companies such as Uber and Lyft on a per ride basis and are used to partially fund the transportation planning function. TNC fees are expected to be \$212,000 in fiscal year 2025/26.

#### Interfund Transfers

- Interfund transfers are budgeted at \$2.7 million from the General Fund in support of planning activities including transportation planning and \$199,000 from the Transportation Fund in support of transportation planning.

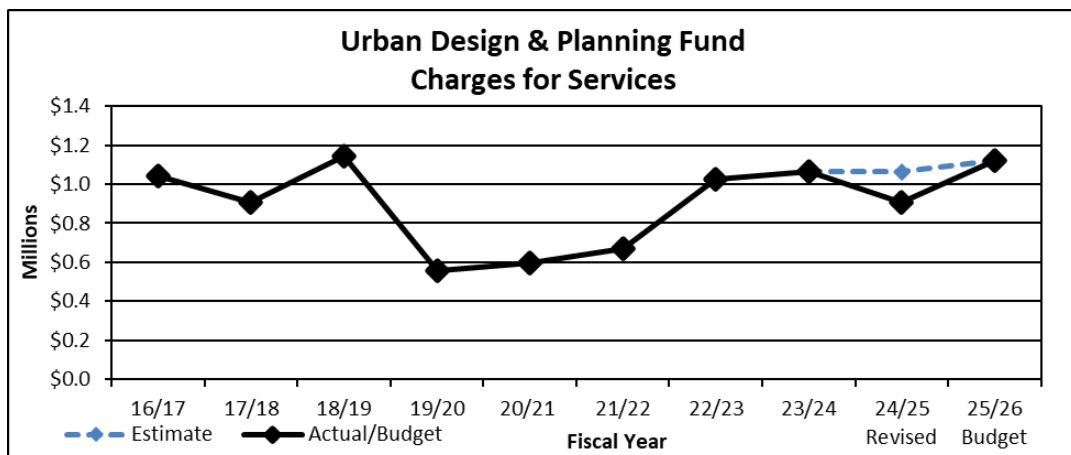
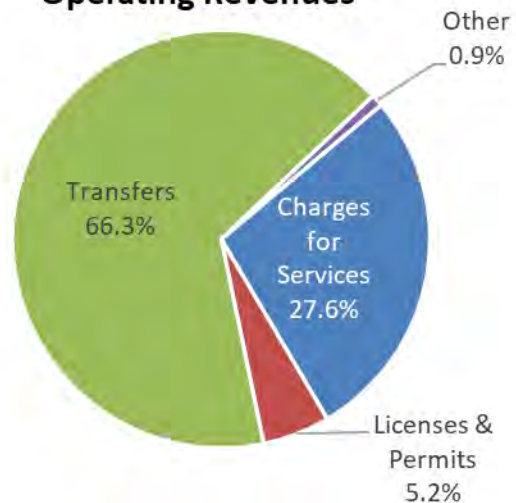
#### Other Revenue

- Other miscellaneous and interest income is budgeted at \$37,000 for fiscal year 2025/26.

#### Beginning Balance

- Beginning balance is estimated at \$1.9 million carryover from the prior fiscal year.

### Urban Development & Planning Fund Operating Revenues



## Revenue Information – Business Funds

### SOLID WASTE & SUSTAINABILITY FUND REVENUES

The fund accounts for the Solid Waste & Sustainability program, which manages the City's solid waste & recycling program and sustainability functions.

#### Charges for Services

- Revenue from East County Hauler Organization (ECHO) fees is expected to be \$900,000. This is a slight increase compared to the revenue expected in fiscal year 2024/25.

#### Other Revenue

- Other miscellaneous income is primarily comprised of interest budgeted at \$17,000 for fiscal year 2025/26.
- Revenue from grants and other intergovernmental agreements primarily come from Metro and are expected to be \$321,000 for fiscal year 2025/26.

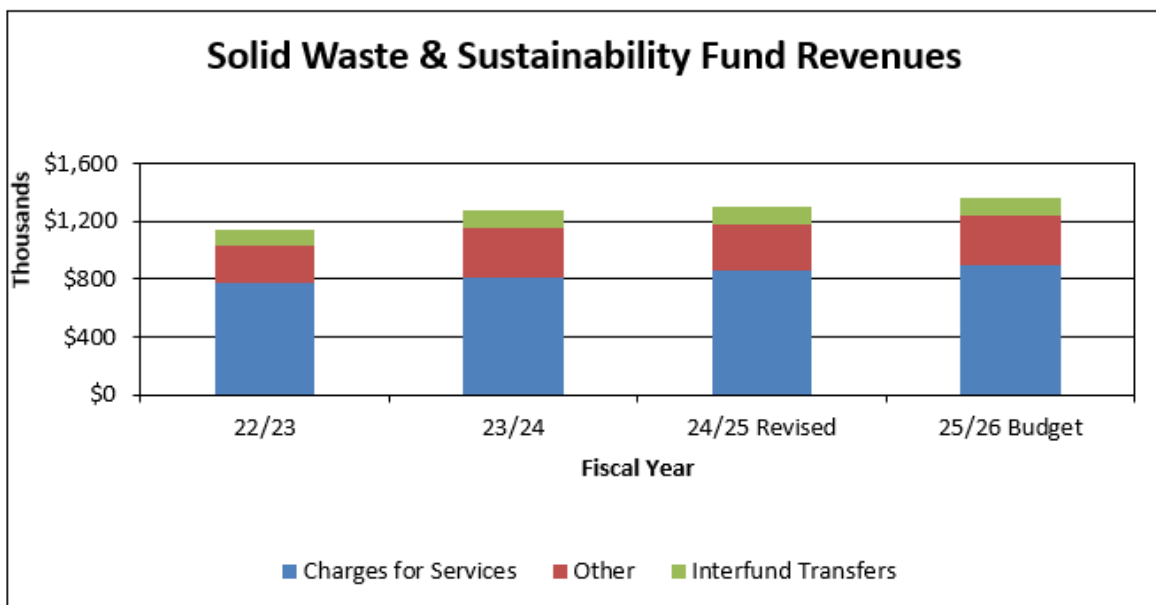
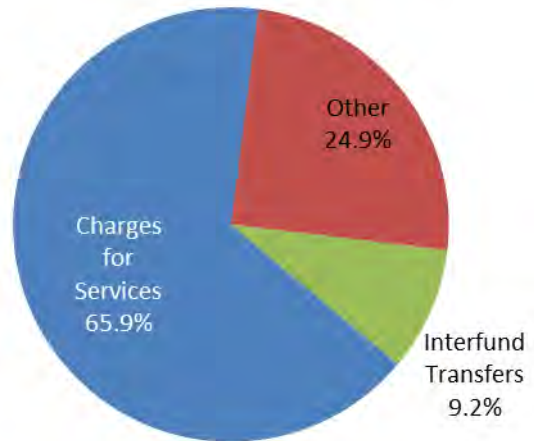
#### Interfund Transfers

- Interfund transfers are budgeted at \$120,000 from the city utilities in support of these functions.

#### Beginning Balance

- The beginning balance is estimated at \$853,000 and is a carryover from the prior fiscal year. These funds are expected to be used to sustain the program in future years.

### Solid Waste & Sustainability Operating Revenues



## Revenue Information – Business Funds

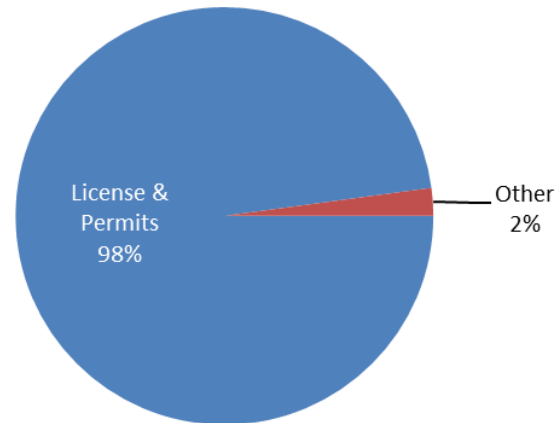
### RENTAL INSPECTION FUND REVENUES

This 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 \$1.2 million for fiscal year 2025/26. This is an increase over the fiscal year 2024/25 consistent with the Rental Inspection Fee resolution passed by City Council in March 2024.

#### Rental Inspection Operating Revenues

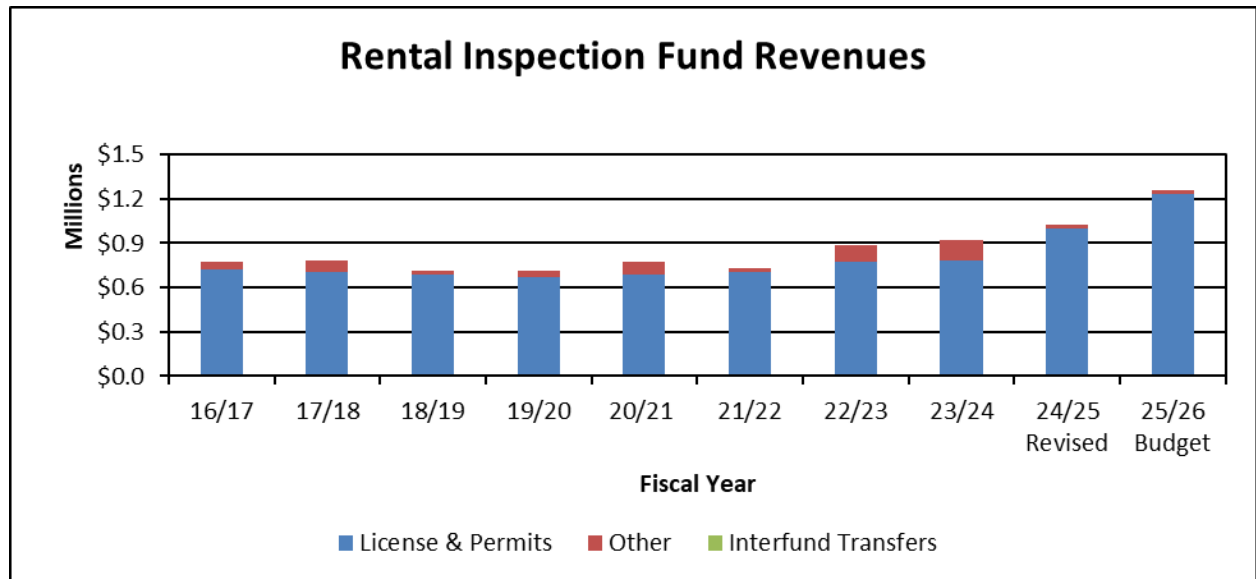


#### Other Revenue

- Other miscellaneous income is primarily comprised of civil penalty fees and interest budgeted at \$27,000 for fiscal year 2025/26.

#### Beginning Balance

- The beginning balance is estimated at \$842,000 and is a carryover from the prior fiscal year.





## 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 2025/26, revenue from Licenses and Permits is expected to be about \$2.5 million, a decrease from the fiscal year 2024/25 forecast. Fiscal year 2024/25 revenues are forecasted to be higher than budgeted due to fees for a large one-time project.

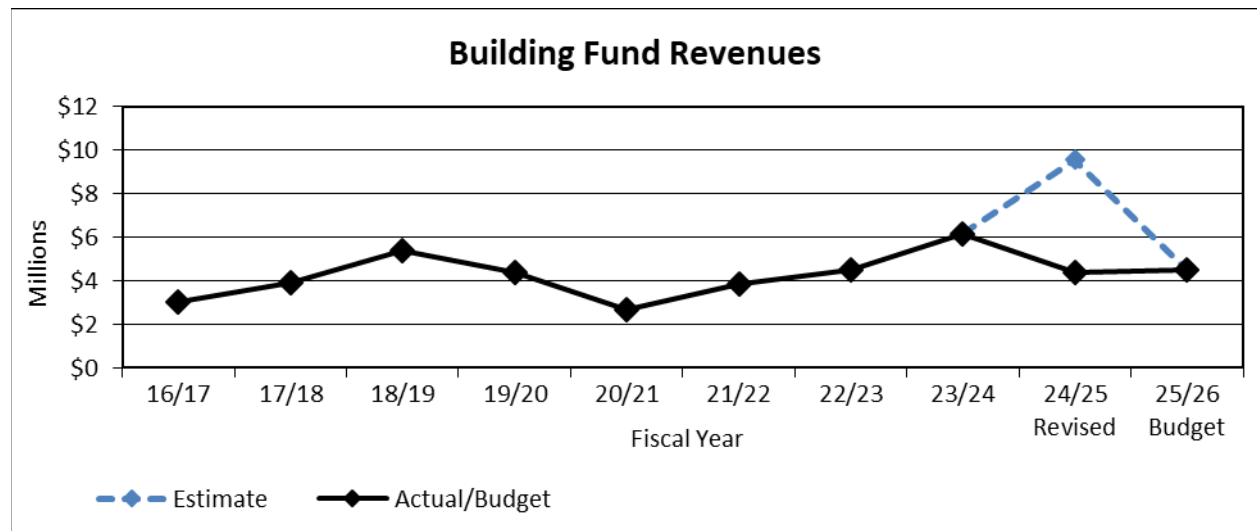
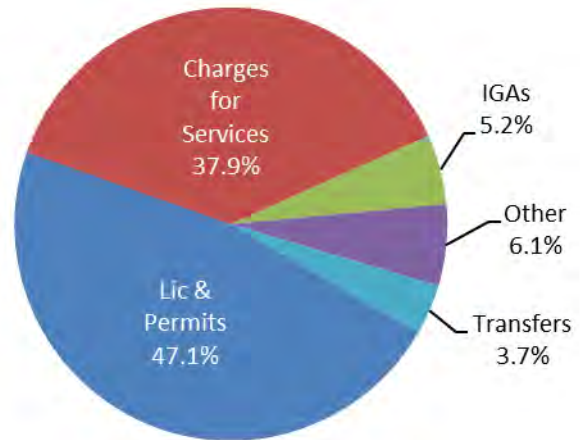
#### Charges for Services

- Building plan review fees and electrical inspection fees are used to pay for services provided.
- For fiscal year 2025/26, revenue from charges for services is expected to be \$2.0 million.

#### Intergovernmental Revenue (IGA)

- 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 \$276,000 in fiscal year 2025/26.

#### Building Operating Revenues



## Revenue Information – Business Funds

### Other Revenue

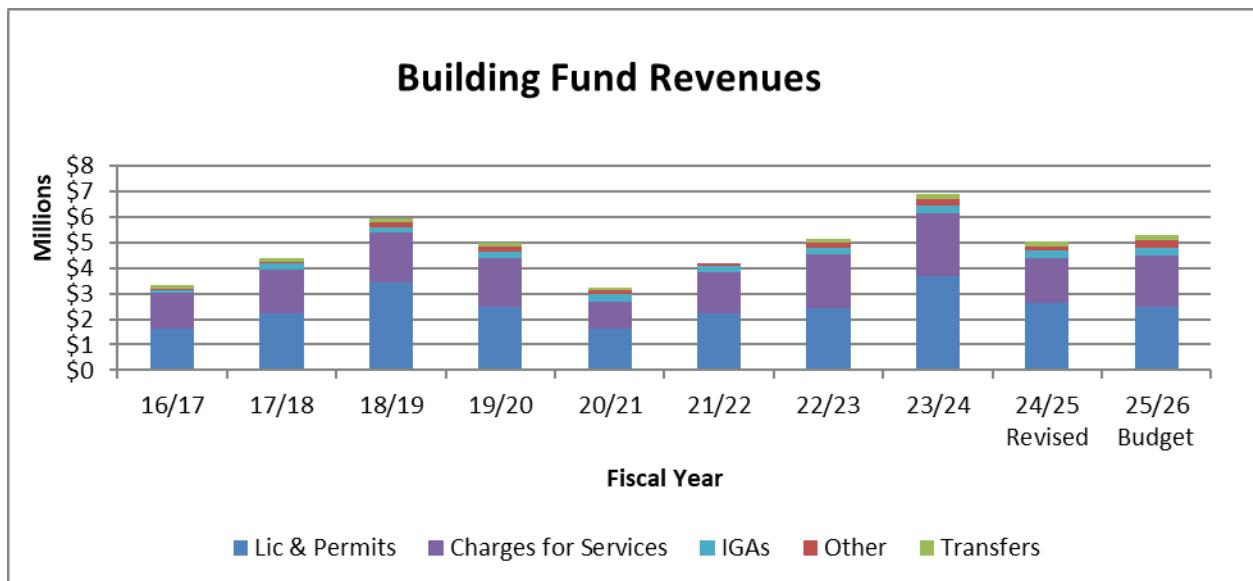
- Other miscellaneous and interest income is budgeted at \$323,000 for fiscal year 2025/26.

### Interfund Transfers

- Beginning in fiscal year 2022/23, the Building Fund receives Interfund Transfers. These transfers total \$198,000 from the General Fund, Urban Design & Planning, Rental Inspection, and Infrastructure Development for operational support of the city's permit & licensing system.

### Beginning Balance

- Beginning balance is estimated at \$16.1 million carryover from the prior fiscal year.



## **Revenue Information – Business Funds**

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### **URBAN RENEWAL FUND REVENUES**

The Urban Renewal 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 Urban Renewal 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 \$2.1 million for fiscal year 2025/26.

#### **Beginning Balance**

- There is not anticipated to be any beginning balance.

## Revenue Information – Infrastructure Funds

### INFRASTRUCTURE DEVELOPMENT FUND REVENUES

#### Charges for Services

- Plan checks and site design review fees are anticipated to generate about \$1.1 million in revenue for fiscal year 2025/26.

#### Interfund Transfers

- Interfund transfers total \$2.1 million for services from the Department of Environmental Services for fiscal year 2025/26. \$527,000 will come from each of the Water, Wastewater, Stormwater and Transportation Funds.

#### Internal Payments

- Internal Payments are construction inspection reimbursements for city projects, estimated at \$846,000 from the Capital Improvement Funds.

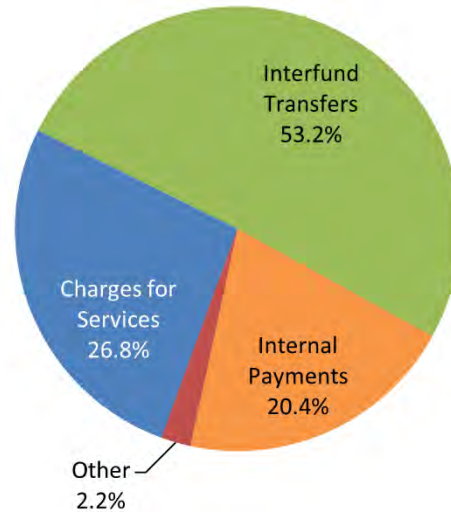
#### Other Revenue

- Interest income is budgeted at \$90,000 for fiscal year 2025/26.

#### Beginning Balance

- Beginning balance is estimated at \$4.5 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 2024/25 utility license revenue is forecasted to be slightly higher than budgeted.
- For fiscal year 2025/26, Gresham's utility license fee revenue for this fund is expected to be \$2.0 million.

#### Interfund Transfers

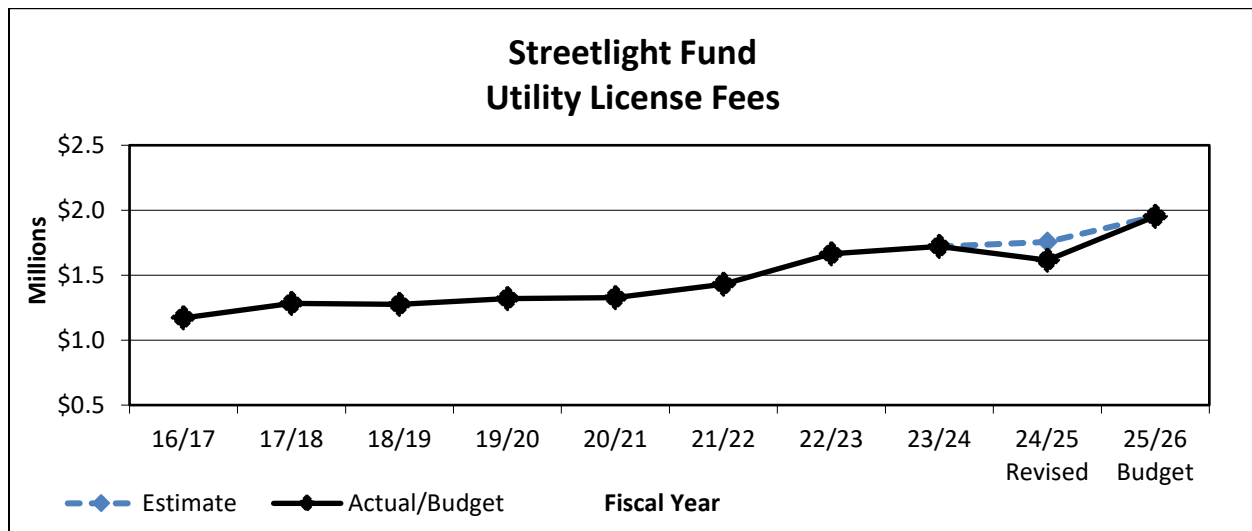
- Fiscal year 2025/26 includes a transfer of \$142,000 from the CDGB/HOME program for a capital project, a carryover from fiscal year 2024/25.

#### Other Revenues

- Interest revenue is budgeted at \$122,000 for fiscal year 2025/26.
- Intergovernmental revenue, budgeted at \$49,000, is an interest subsidy from the federal government associated with the bonds issued to replace streetlight fixtures in the City.

#### Beginning Balance

- The beginning balance is estimated at \$7.1 million, carryover from the prior fiscal year.



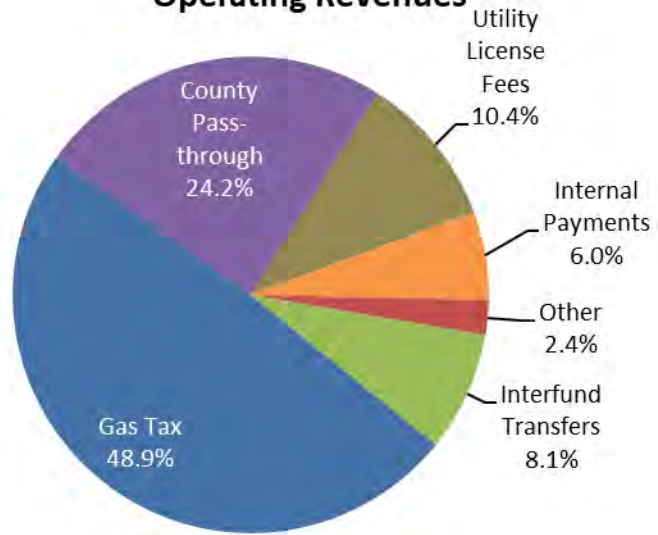
## Revenue Information – Infrastructure Funds

### TRANSPORTATION FUND REVENUES

#### Gas Tax

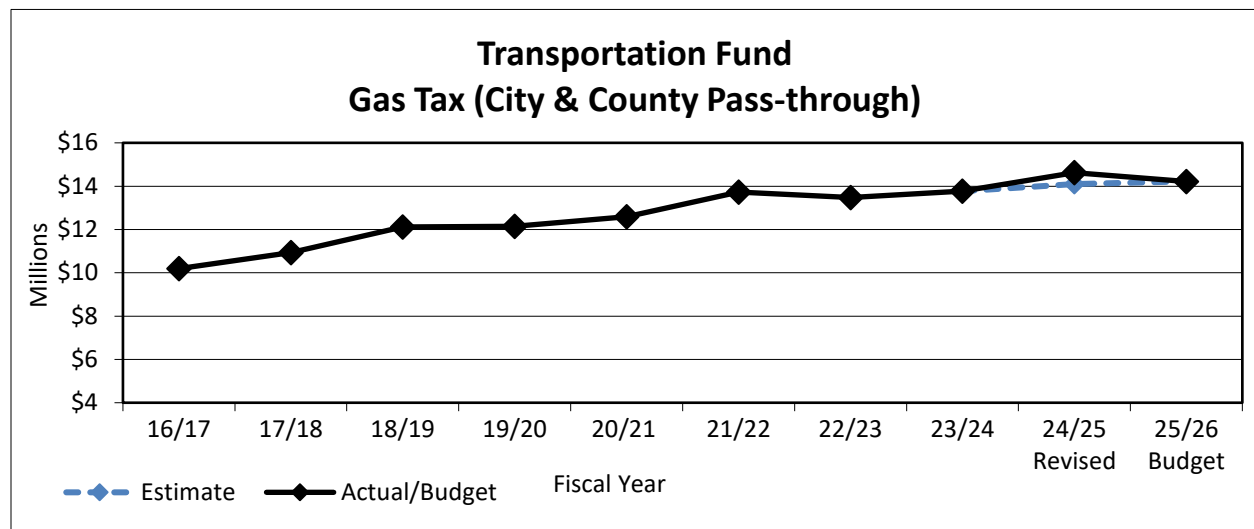
- The principal source of intergovernmental revenue is an apportionment of road related taxes from the State of Oregon. The State passes on to the City a portion of the weight mile, motor fuels (gas), vehicle registration, and other related fees it collects. These taxes may be used only for road operations 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.
- Fiscal year 2024/25 revenues are forecasted to be slightly lower than budgeted.
- For fiscal year 2025/26, Gresham's share of the gasoline tax and registration fees is expected to be about \$9.5 million.

#### Transportation Operating Revenues



#### County Pass-Through Resources

- Gresham anticipates receiving about \$4.7 million from Multnomah County to cover street maintenance expenses as part of the County Roads transfer agreement.



## Revenue Information – Infrastructure Funds

### Utility License Fees

- Starting in fiscal year 2017/18, the Transportation Fund began receiving a portion of the utility license fee charged to the Gresham municipal utilities. The amount phased in over a three-year period, reaching a total of 3%. The revenue is currently being used to pay for debt related to the Local Street Reconstruction program and is expected to be \$2.0 million in fiscal year 2025/26.

### Internal Payments

- Internal Payments for this fund are engineering reimbursements for staff charges and overhead for capital improvement projects. For fiscal year 2025/26, the revenue is estimated at \$1.2 million.

### Other Revenues

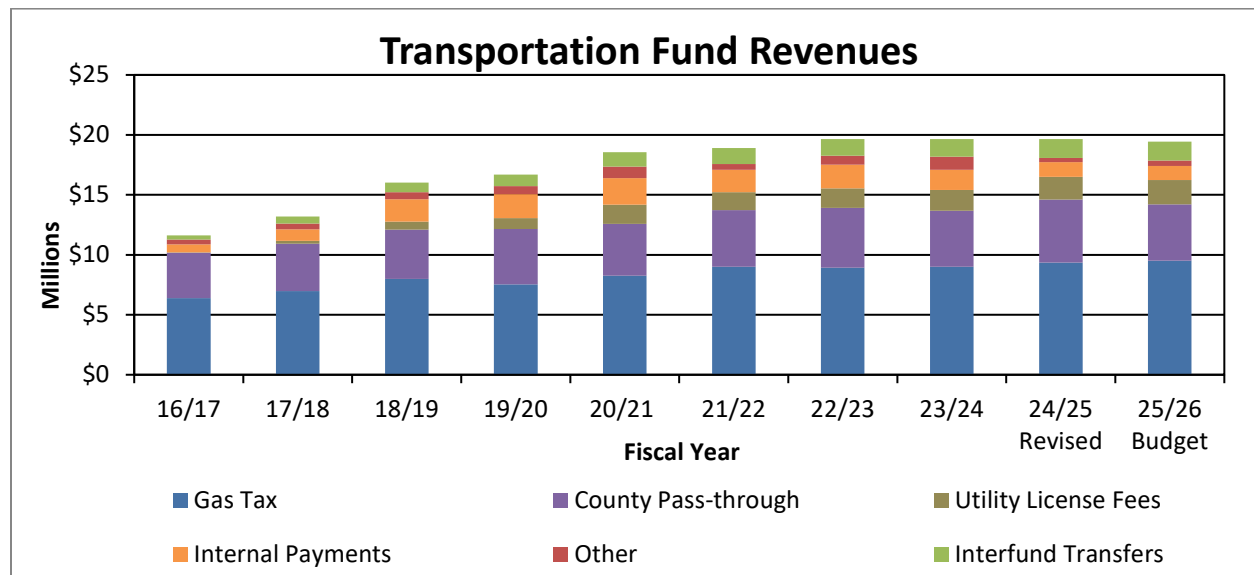
- Miscellaneous revenue and Charges for Service are other revenue sources in the Transportation Fund. These revenues will be approximately \$459,000 in fiscal year 2025/26.

### Interfund Transfers

- Interfund transfers into the fund are approximately \$1.6 million in fiscal year 2025/26. This includes approximately \$245,000 in pass-through funding from the System Development Charge Fund for construction debt principal and interest payments, \$1.2 million from the Stormwater Fund to pay for vegetation management and additional street sweeping which facilitates storm water management, and \$140,000 from the Streetlight Fund for reimbursements for administration and staffing of the streetlight program.

### Beginning Balance

- The beginning balance will be approximately \$28.2 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 2025/26 through 2029/30.



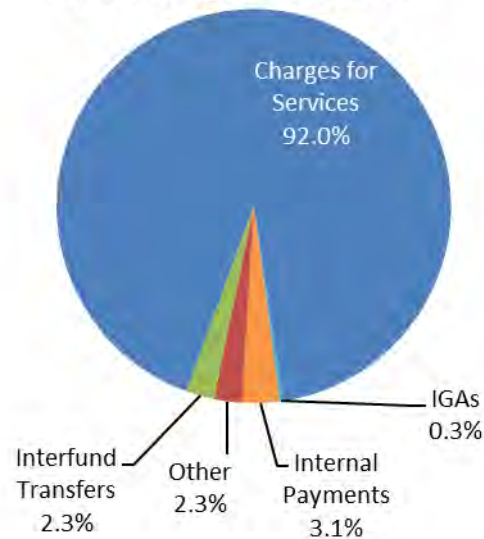
## Revenue Information – Infrastructure Funds

### WATER FUND REVENUES

#### Water Sales

- The 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. Consistent annual increases are typically recommended to avoid volatile rate jumps.
- A rate increase of 9.30% has been approved for January 1, 2026.
- Fiscal year 2025/26 water sales revenues are budgeted at \$23.1 million.

#### Water Operating Revenues



#### Intergovernmental Revenue (IGA)

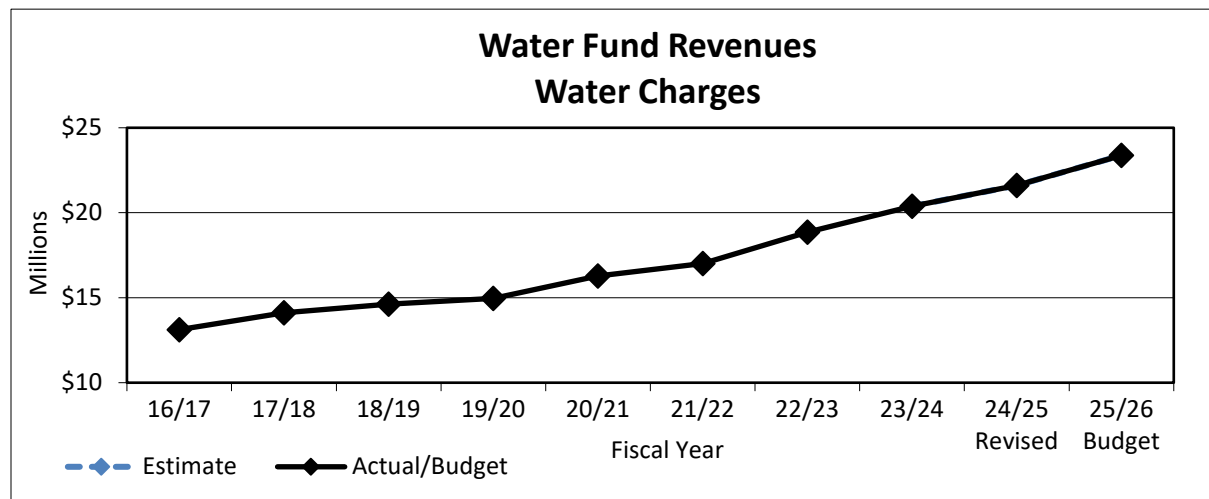
- \$70,000 is budgeted from miscellaneous service agreements for water related services, which reflects other municipality and district payments for use of the City's wellfield protection program.

#### Internal Payments

- Internal Payments are engineering and inspections reimbursements for staff charges and overhead to capital improvement projects, estimated at \$776,000 in fiscal year 2025/26.

#### Other Revenue

- Other charges for services, estimated at \$280,000, are primarily for meter and line installation charges.
- Miscellaneous Income, including interest, is budgeted at approximately \$586,000.





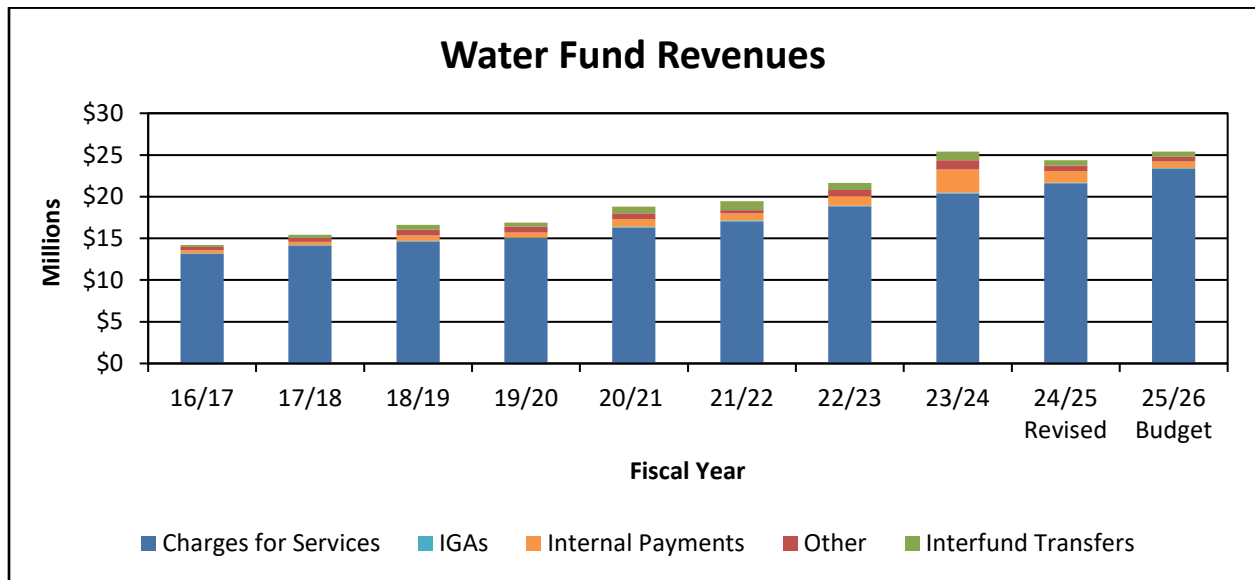
## Revenue Information – Infrastructure Funds

### Interfund Transfers

- Interfund transfers total \$581,000. These are transfers from the System Development Charge Fund for debt payments.

### Beginning Balance

- The beginning balance is estimated at \$29.1 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.



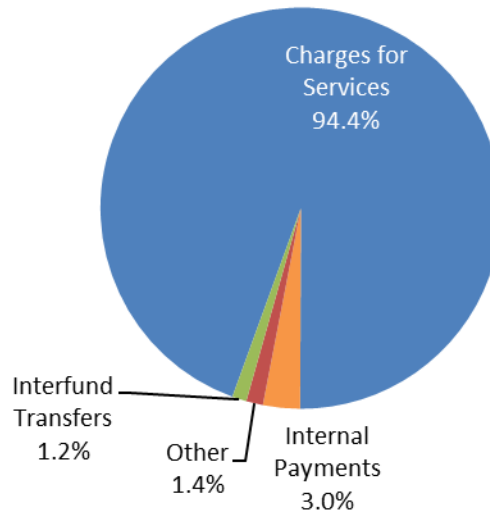
## Revenue Information – Infrastructure Funds

### 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. Consistent annual increases are typically recommended to avoid volatile rate jumps.
- A rate increase of 9.45% has been approved for January 1, 2026.
- Fiscal year 2025/26 stormwater system revenues are budgeted at \$17.6 million, which includes fees dedicated for Urban Flood Safety pass-through assessments.

#### Stormwater Operating Revenues

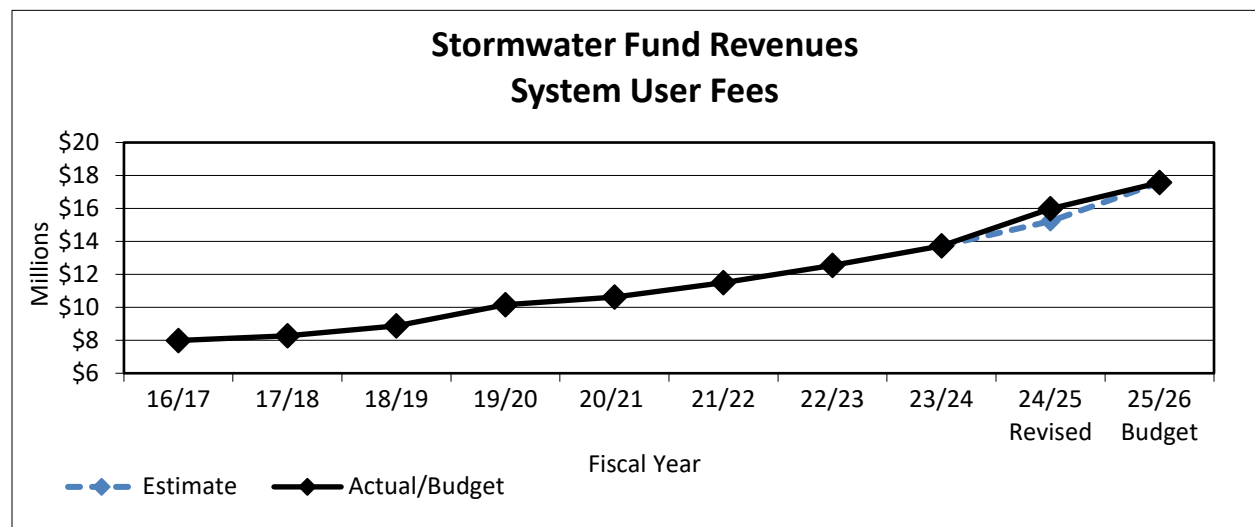


#### Internal Payments

- Internal Payments are engineering reimbursements for staff charges and overhead to capital improvement projects, estimated at \$555,000.

#### Other Revenue

- Interest, fees, and miscellaneous income comprise the approximate \$252,000 in other income.



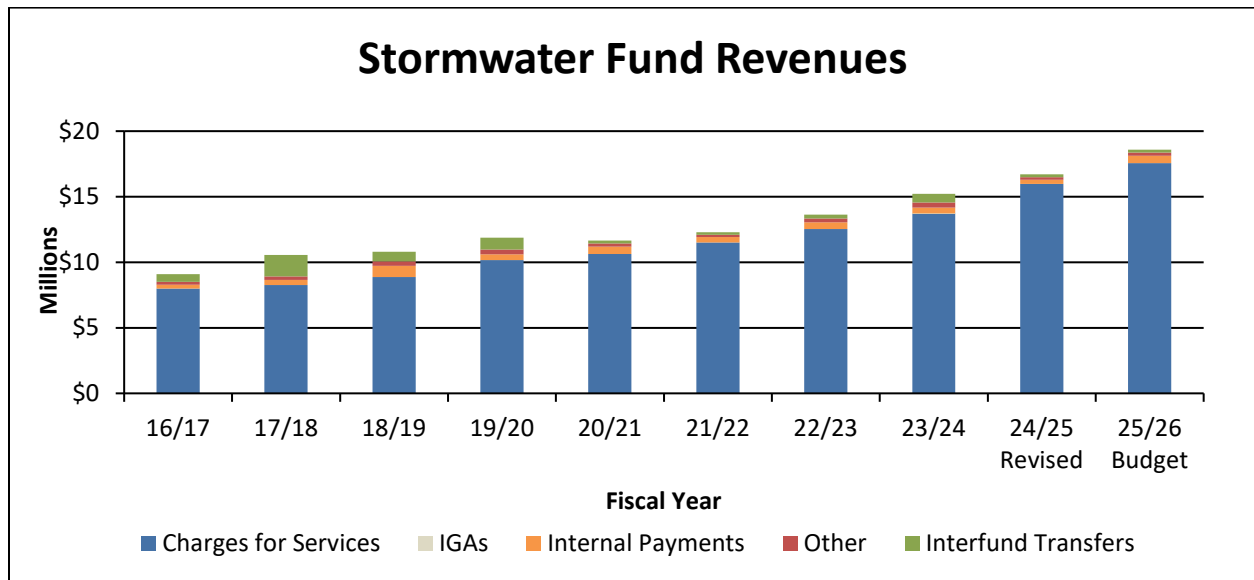
## Revenue Information – Infrastructure Funds

### Interfund Transfers

- A transfer of \$215,000 from the System Development Charge Fund for debt repayment is budgeted for fiscal year 2025/26.

### Beginning Balance

- The beginning balance is estimated at \$12.6 million, a 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.



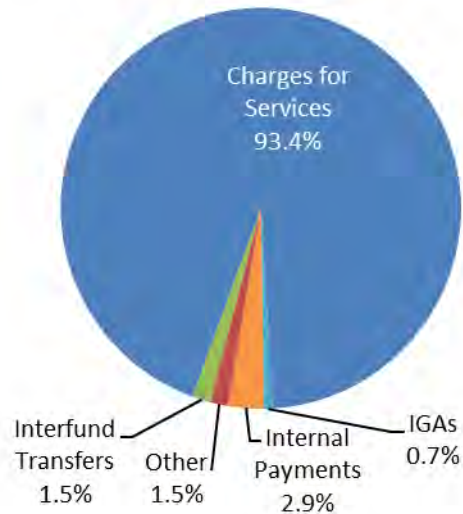
## Revenue Information – Infrastructure Funds

### 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. Consistent annual increases are recommended to avoid volatile rate jumps.
- A rate increase of 6.80% has been approved for January 1, 2026.
- Fiscal year 2025/26 revenues are budgeted at \$26.8 million.

#### Wastewater Operating Revenues



#### Intergovernmental Revenue (IGAs)

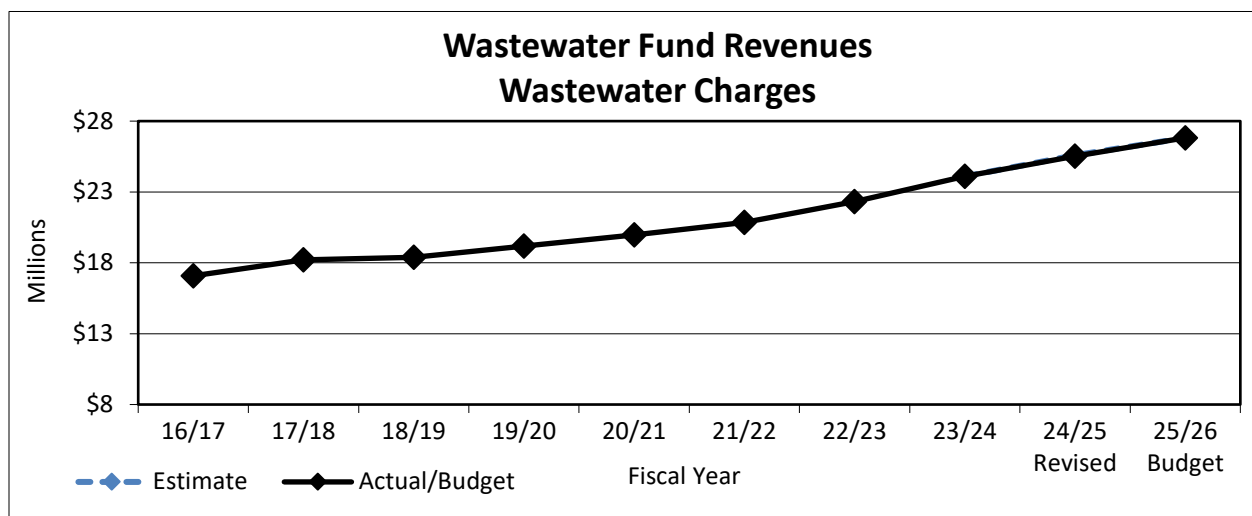
- Intergovernmental revenue is budget at \$200,000 for fiscal year 2025/26.

#### Internal Payments

- Internal Payments are engineering reimbursements for staff charges and overhead to capital improvement projects, estimated at \$826,000.

#### Other Revenue

- Miscellaneous income, which includes interest income, is estimated at \$420,000 in fiscal year 2025/26.



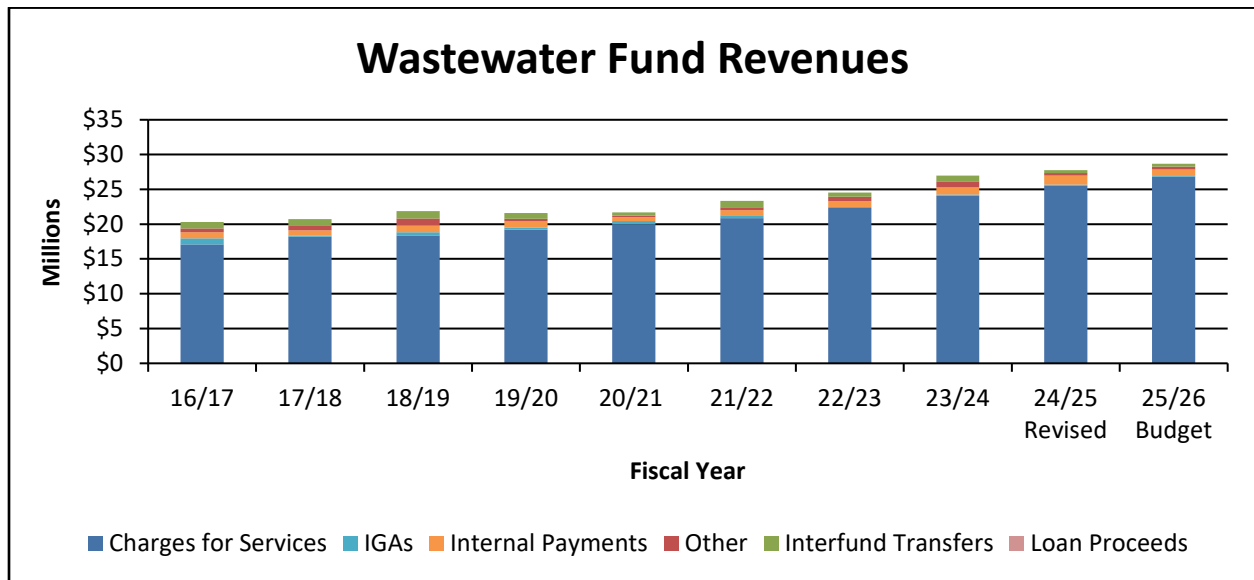
## Revenue Information – Infrastructure Funds

### Interfund Transfers

- Interfund Transfers are approximately \$418,000, transferred from the System Development Charges Fund for debt payments.

### Beginning Balance

- Beginning fund balance is estimated at \$20.0 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

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### FACILITIES AND FLEET MANAGEMENT FUND REVENUES

#### Internal Service Charges

- Internal service charges collect \$7.4 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 (IGAs)

- 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 2025/26 payments from Gresham-Barlow School District of \$75,000.

#### Other Revenue

- Lease revenue for 2025/26 is budgeted to be \$135,100.
- Interfund transfers are budgeted at \$330,000 in support of city owned facilities.
- \$100,000 is budgeted from insurance reimbursements for accident repairs made to the City's fleet.

#### Beginning Balance

- The beginning balance is estimated at \$1.7 million.

### LEGAL SERVICES FUND REVENUES

#### Internal Service Charges

- Internal service charges collect approximately \$1.9 million to recover the cost of providing legal services to the organization by the City Attorney's Office.

#### Beginning Balance

- The beginning fund balance is estimated at \$360,000.

## Revenue Information – Support Funds

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### ADMINISTRATIVE SERVICES FUNDS REVENUES

#### Internal Service Charges

- Internal service charges collect \$21.5 million to recover the cost to provide organization-wide services, such as city administration, finance and budgeting, information technology, and communications.
- Internal service charges collect \$2.5 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 2025/26, the fund will collect about \$1.2 million for support of geographic information services (GIS), administrative services provided to self-insured employee benefit plans, and public safety recruiting support.

#### Other Revenue

- Miscellaneous Income includes collection and delinquency penalty fees and is expected to bring in about \$200,000 related to the utility system.
- Charges for services including loan processing fees, lien checks are expected to generate \$60,000.
- Internal Payments are budgeted at \$1.7 million and are related to costs for the capital improvement program, and federal reimbursements.

#### Beginning Balance

- The beginning fund balance is estimated at \$3.1 million, carryover from the prior fiscal year.

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## Revenue Information – Support Funds

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### EQUIPMENT REPLACEMENT FUND REVENUES

#### Internal Service Charges

- Internal service charges collect \$2.9 million to reserve for the replacement of City vehicles and other capital equipment. For fiscal year 2025/26, contributions from the General Fund are being deferred and are expected to be made at year-end assuming General Fund turnback allows.

#### Interfund Transfers

- Interfund transfers are expected to be about \$134,000 related to vehicles owned by internal service funds.

#### Other Revenue

- Interest earnings are expected to bring in about \$371,000 in fiscal year 2025/26.
- Miscellaneous income of \$8.7 million is expected from the repayment of the loan to the Gresham Redevelopment Commission.

#### Beginning Balance

- The beginning fund balance of \$24.8 million is the reserve for future equipment purchases.

### WORKERS' COMPENSATION & LIABILITY MANAGEMENT FUND REVENUES

#### Internal Payments

- Payroll charges collect approximately \$3.1 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 \$3.4 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 \$272,000 in fiscal year 2025/26.
- The City has included a budget of \$100,000 for insurance reimbursement to account for reimbursement on claims that have exceeded the City's self-insured retention policies.

#### Beginning Balance

- The Workers' Compensation is expected to have a beginning balance of \$3.5 million in fiscal year 2025/26, which is anticipated to be used for future unexpected claim expenses.
- The beginning balance for Liability Management is estimated at \$2.7 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

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### CITY OF GRESHAM HEALTH AND DENTAL PLANS FUND REVENUES

#### Internal Payments

- Payroll charges are budgeted to collect approximately \$14.6 million for the health plan and \$1.1 million for the dental plan for fiscal year 2025/26.

#### Other Revenue

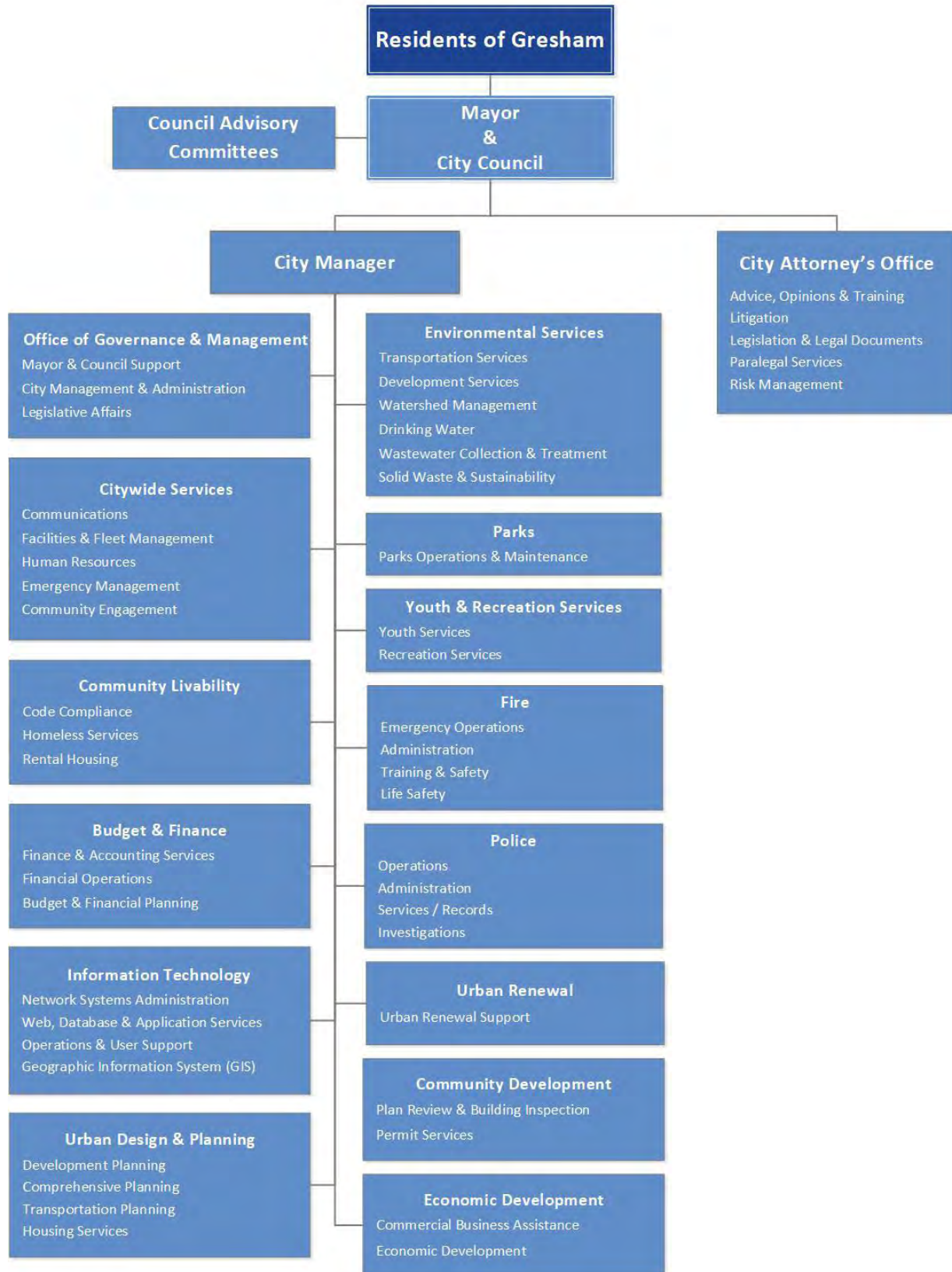
- Investment earnings, employee cost sharing, and charges for retiree participation in the plans are budgeted at \$731,000.
- The City has included a budget of \$2,500,000 for insurance reimbursement to account for reimbursement on claims that have exceeded the City's self-insurance.

#### Beginning Balance

- Beginning balance is budgeted at \$5.1 million for fiscal year 2025/26 for the health plan. 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 \$1.7 million for fiscal year 2025/26. These funds are used as a reserve for future claims.



# City of Gresham



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## Office of Governance & Management

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### MISSION STATEMENT

To foster a safe, thriving, and welcoming community for all by strategically leading the organization, facilitating policymaking by elected officials, and delivering high quality, innovative, transparent, and equitable services to our community.

### GENERAL DESCRIPTION

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

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

### DEPARTMENT OPERATING PLAN FOR FISCAL YEAR 2025/26

#### 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 community members and are responsible for the broad direction of City operations. The City Council

## Office of Governance & Management

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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 Strategic Plan and policy by coordinating and directing efforts of appropriate citywide resources.

Key issues and work plan for fiscal year 2025/26 include:

- Continue implementation of the Council-adopted Financial Road Map in pursuit of financial stability and sustainability; oversee multi-year financial planning and decision making.
- Make progress on Strategic Priority goals via the citywide Strategic Plan implementation. Strategic Priority goals include Community Safety, Financial Sustainability, Thriving Economy, Housing for All and Community Vibrancy.
- Oversee efficient and high-quality delivery of City services.
- Advocate for federal, state, and local financial support of City services, especially transportation, public safety and economic development.

## Office of Governance & Management

### DEPARTMENT SUMMARY

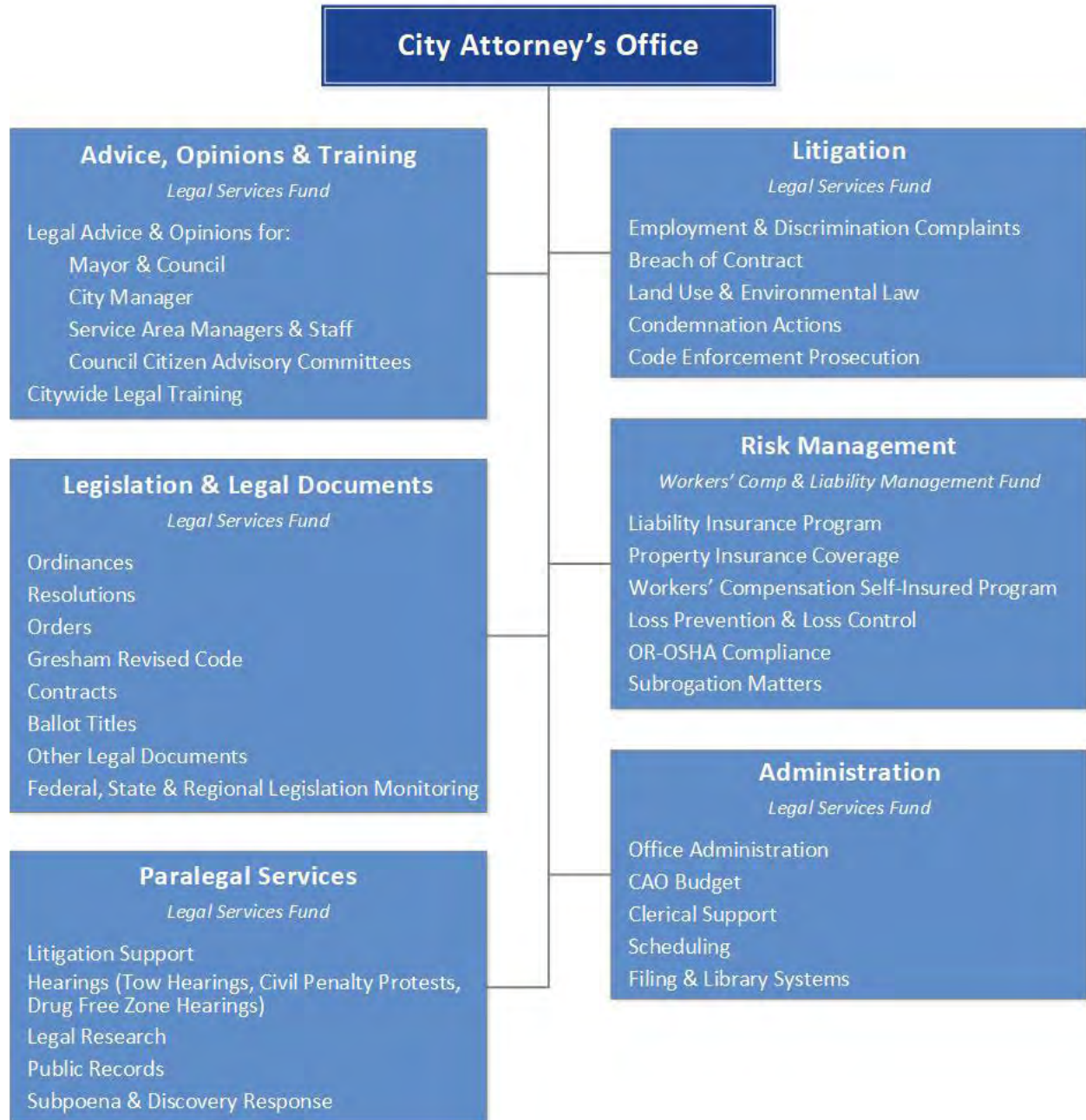
#### Funding

<b>Fund</b>	<b>2022/23 Actual</b>	<b>2023/24 Actual</b>	<b>2024/25 Revised Budget</b>	<b>2025/26 City Manager Proposed</b>	<b>2025/26 Budget Committee Approved</b>	<b>2025/26 City Council Adopted</b>
Designated Purpose	6,991	7,000	-	-	-	-
Administrative Services	2,776,933	2,901,139	3,554,051	4,487,895	-	-
<b>Total Requirements</b>	<b>2,783,924</b>	<b>2,908,139</b>	<b>3,554,051</b>	<b>4,487,895</b>	<b>-</b>	<b>-</b>

#### Staffing

<b>Fund</b>	<b>2022/23 Authorized</b>	<b>2023/24 Authorized</b>	<b>2024/25 Authorized</b>	<b>2025/26 Proposed</b>
Administrative Services	12.00	12.00	11.00	11.00
<b>Total Positions (FTE + LTE)</b>	<b>12.00</b>	<b>12.00</b>	<b>11.00</b>	<b>11.00</b>

## 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 provides services to the City Council and its advisory bodies, City Manager, Service Area Managers, and staff. Services include providing timely legal advice and opinions to the organization; the creation, review, and approval of all written contracts and legal documents; advice and opinions on complying with increasingly vast and complicated labor and employment laws; the preparation of

## City Attorney's Office

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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. Defense of lawsuits alleging personal injury, death, or property damage generally are referred to the city's insurer, City County Insurance Services (CIS). The Multnomah County District Attorney's Office prosecutes all criminal felony and misdemeanor cases on behalf of the city.

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 efforts to make safety and loss control a priority in the day-to-day operations of the organization.

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

### **DEPARTMENT OPERATING PLAN FOR FISCAL YEAR 2025/26**

The goal of the City Attorney's Office for fiscal year 2025/26 continues to be providing high-quality, timely, and cost-effective legal and risk management services. The office strives to practice proactive legal representation by anticipating potential legal issues and identifying potential solutions before problems arise.

#### **Legal Services**

Key issues and work plan for fiscal year 2025/26 include:

- Provide legal support for implementation of Strategic Plan priorities by the City Manager and Service Area Managers and significant operational decisions including urban redevelopment, neighborhood livability, improving DEI internally and externally, public safety, and land use planning projects.
- Provide legal support to transparency and accountability efforts throughout the organization.

#### **Risk Management**

Key issues and work plan for fiscal year 2025/26 include:

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



## City Attorney's Office

### DEPARTMENT SUMMARY

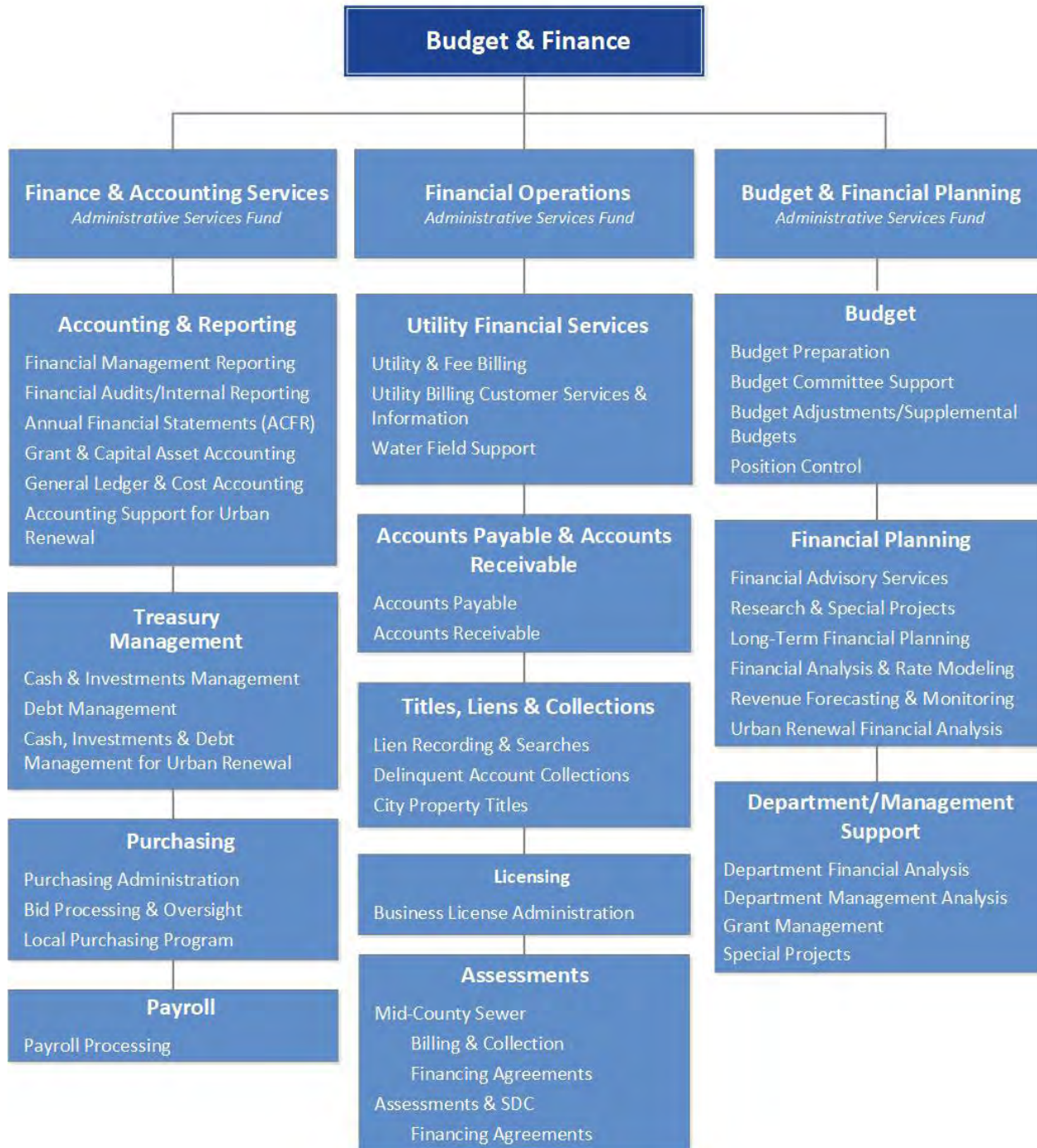
#### Funding

Fund	2022/23 Actual	2023/24 Actual	2024/25 Revised Budget	2025/26 City Manager Proposed	2025/26 Budget Committee Approved	2025/26 City Council Adopted
Legal Services	1,565,000	1,672,569	1,734,850	2,001,895	-	-
Workers' Comp & Liability Mgmt	3,521,113	5,617,784	10,932,182	9,333,326	-	-
<b>Total Requirements</b>	<b>5,086,113</b>	<b>7,290,353</b>	<b>12,667,032</b>	<b>11,335,221</b>	<b>-</b>	<b>-</b>

#### Staffing

Fund	2022/23 Authorized	2023/24 Authorized	2024/25 Authorized	2025/26 Proposed
Legal Services	8.50	8.50	7.50	7.50
Workers' Comp & Liability Mgmt	2.50	2.50	2.50	2.50
<b>Total Positions (FTE + LTE)</b>	<b>11.00</b>	<b>11.00</b>	<b>10.00</b>	<b>10.00</b>

## Budget & Finance



### GENERAL DESCRIPTION

The Budget and Finance Department oversees the City's financial infrastructure. 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 2025/26

#### 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 primary functions include citywide payroll, purchasing, and various other financial advisory and cash management services.

Key issues and work plan for fiscal year 2025/26 include:

- Support the City and the Gresham Redevelopment Commission by providing accounting, auditing, and financial advisory services.
- Review and collaborate on updates to payroll and purchasing policies and procedures to adapt and respond to the changing needs of the organization while ensuring compliance with regulatory requirements.
- Advise and support the review and update of the City's adopted financial policies.
- Continue efforts to leverage the Enterprise Resource Planning (ERP) system including implementation of process improvements and development of reporting tools including implementing a new integrated timekeeping solution.

#### Financial Operations

Financial Operations ensures the timely collections of City revenues including billing, payment and collections for city utilities, assessments, licensing, financing agreements, and miscellaneous accounts receivable requirements. Other functions include payment of City obligations, title and lien searches, and administration of bad debt collection.

Key issues and work plan for fiscal year 2025/26 include:

- Carry on with City's utility billing assistance program to include communication to customers.
- Review and update Accounts Payable policies to meet changing organizational needs and regulatory requirements.
- Continue efforts to leverage the Enterprise Resource Planning (ERP) system, Enterprise Permitting and Licensing (EPL), and Utility Billing systems to implement process improvements where appropriate.

#### 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.

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.

## Budget & Finance

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Key issues and work plan for fiscal year 2025/26 include:

- Engage in meaningful conversations with the Gresham community to address and implement a solution for the City's long-term financial stability for the General Fund.
- Continue to manage resources and expenses related to American Rescue Plan Act (ARPA) funding.
- Continue to manage and report on financial aspects of grants.
- Prepare and monitor the annual budget and related functions, including continued development, monitoring, and reporting of financial plans to ensure sustainability for all City programs.
- Provide analytical support for all City departments, including the collaborative evaluation and implementation of cost-saving measures and operational improvement opportunities throughout the organization.
- Continue efforts to leverage the Enterprise Resource Planning (ERP) system including implementation of process improvements and development of reporting tools where appropriate.

## Budget & Finance

### DEPARTMENT SUMMARY

#### Funding

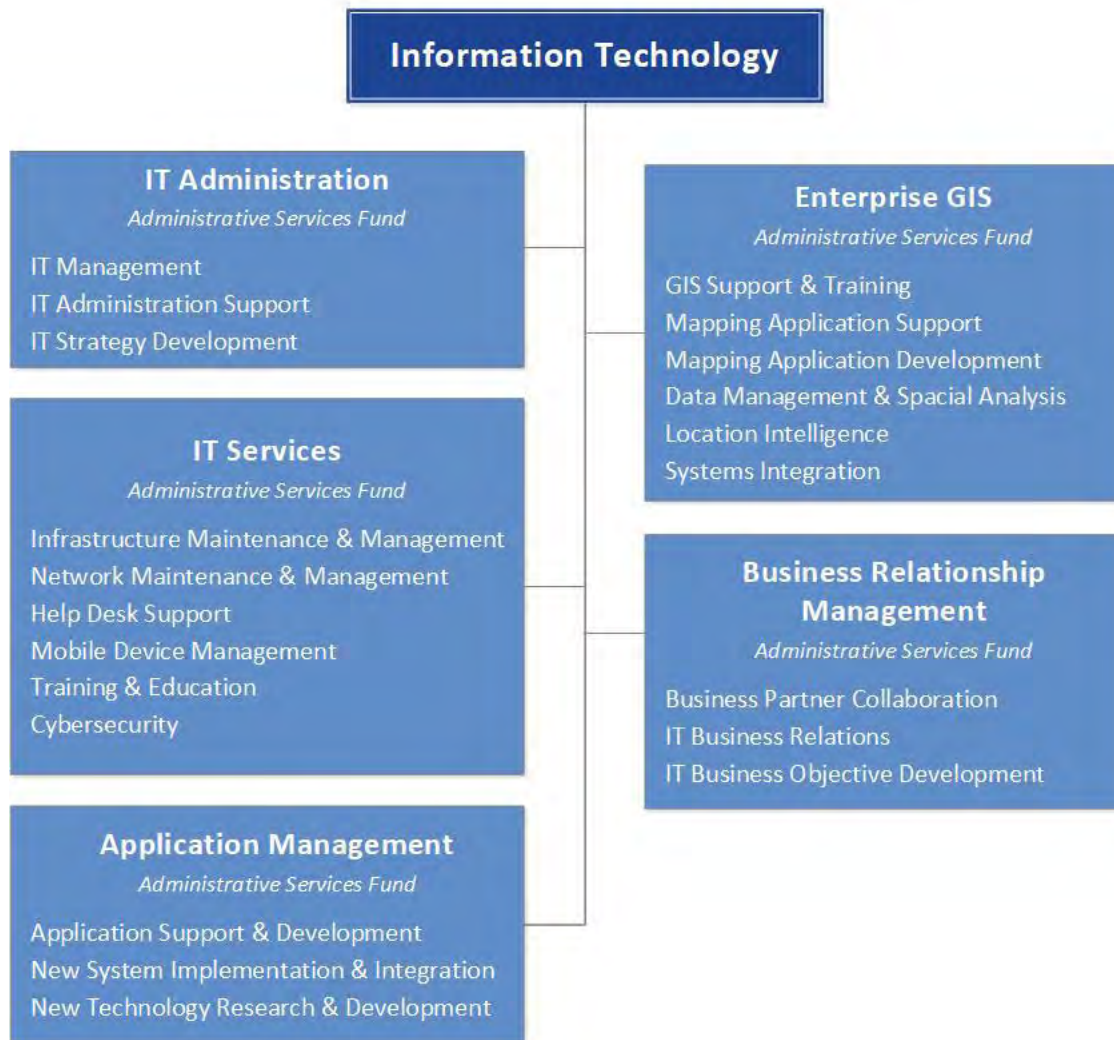
	2022/23 Actual	2023/24 Actual	2024/25 Revised Budget	2025/26 City Manager Proposed	2025/26 Budget Committee Approved	2025/26 City Council Adopted
<b>Fund</b>						
Administrative Services	6,559,230	7,088,979	8,351,023	9,469,877	-	-
<b>Total Requirements</b>	<b>6,559,230</b>	<b>7,088,979</b>	<b>8,351,023</b>	<b>9,469,877</b>	<b>-</b>	<b>-</b>

#### Staffing

	2022/23 Authorized	2023/24 Authorized	2024/25 Authorized	2025/26 Proposed
<b>Fund</b>				
Administrative Services	42.25	42.74	43.25	42.55
<b>Total Positions (FTE + LTE)</b>	<b>42.25</b>	<b>42.74</b>	<b>43.25</b>	<b>42.55</b>

## Information Technology

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### MISSION STATEMENT

Our vision is to be the City's trusted technology resource; a diverse professional team working collaboratively to develop and deliver new technologies and sustainable technology services. 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 Gresham community.

### GENERAL DESCRIPTION

The Information Technology department defines the technology strategy, serves as technological partner and oversees technology infrastructure, data management, analysis, application development, and support, cybersecurity, IT governance, project implementation, system automation and integration. The Information Technology department enables the City of Gresham to provide efficient and effective services to the community.

## Information Technology

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### DEPARTMENT OPERATING PLAN FOR FISCAL YEAR 2025/26

#### Information Technology

For fiscal year 2025/26, 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 2025/26:

- Continue to provide support for the City's enterprise systems, including maintenance, integration, enhancements and process improvements.
- Assist in developing an integrated multi-year strategic technology plan aligned with the City's strategic direction and support ongoing operational needs.
- Enhance transparency of City data, DEI efforts and new initiatives.
- Maintain end user and infrastructure hardware technology throughout the City.
- Continue to develop data management, analysis and presentation across all data types in order to promote data-informed decision making.
- Protect the city's data and technology resources from cyberattacks and State sponsored criminal activity.
- Evaluate new technologies in order to improve the efficiency of the City's investments and resources.
- Continue to build the department's people resources needed to support city innovation and operations

## Information Technology

### DEPARTMENT SUMMARY

#### Funding

<b>Fund</b>	<b>2022/23 Actual</b>	<b>2023/24 Actual</b>	<b>2024/25 Revised Budget</b>	<b>2025/26 City Manager Proposed</b>	<b>2025/26 Budget Committee Approved</b>	<b>2025/26 City Council Adopted</b>
Administrative Services	5,622,087	6,978,711	8,588,371	9,272,850	-	-
<b>Total Requirements</b>	<b>5,622,087</b>	<b>6,978,711</b>	<b>8,588,371</b>	<b>9,272,850</b>	<b>-</b>	<b>-</b>

#### Staffing

<b>Fund</b>	<b>2022/23 Authorized</b>	<b>2023/24 Authorized</b>	<b>2024/25 Authorized</b>	<b>2025/26 Proposed</b>
Administrative Services	25.00	26.00	27.00	27.00
<b>Total Positions (FTE + LTE)</b>	<b>25.00</b>	<b>26.00</b>	<b>27.00</b>	<b>27.00</b>



## Citywide Services



### DEPARTMENT OPERATING PLAN FOR FISCAL YEAR 2025/26

#### 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 2025/26 include:

- Respond, monitor, address and close out employee relation/labor relation matters in a timely manner.
- Continue with the implementation of any remediation and review and update of policies and practices to ensure compliance with the Equal Pay Act.
- Continue to focus on employee health and well-being.
- Continue to evaluate and assess the recruitment process, infusing best practices, outreach and equitable practices.
- Contract negotiations with our union partners, Teamsters.
- Continue to collaborate with stakeholders on process efficiencies.

#### 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 will be managed by the Fire Chief with a collaboration with various city departments such as the Police Department. This group will facilitate access to federal grant funds, assist city departments with emergency response planning and provide public education and outreach on disaster preparedness.

Key issues and work plan for fiscal year 2025/26 include:

- Assist city departments in their planning efforts for disaster and large-scale emergencies to enable continuity of operation for all essential city services.
- Identify grant funding opportunities for key projects in the City's Natural Hazard Mitigation Plan.
- Develop staffing plan for the City's Emergency Operations Center (EOC) and assign training necessary for EOC positions.
- Actively participate with county, state and regional partners to increase inter-agency and inter-disciplinary information sharing to maximize our response capabilities.
- Work with Information Technology to determine the best use of an EOC SharePoint Site for managing incidents.

#### Communications

The Communications Division provides comprehensive strategic communications services that include Community Engagement support, 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.

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## Citywide Services

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Key issues and work plan for fiscal year 2025/26 include:

- Ensure all audiences have accessible and timely access to city information via the platform of their choice.
- Support Strategic Plan Priorities with communications and marketing needs.
- Advise and consult with departments regarding initiatives, programs and services.
- Advance the City's use of digital communication tools and multimedia production.

### Community Engagement

The Community Engagement Division oversees the engagement of all residents, especially those who may be harder to reach. This division works to improve relationships in the community, build trust in government, support strong neighborhoods, and improve community outcomes through active participation and community problem-solving. The team coordinates the City's volunteer program, including the Neighborhood Associations program. This also includes management of the Cultural Events, Community Enhancement and Neighborhood grant programs. In addition, this team manages a number of City-hosted events, the Youth Advisory Council and Engage Gresham, the City's online engagement platform.

Key issues and work plan for fiscal year 2025/26 include:

- Recognizing the key role of inclusive and culturally competent community engagement to further the City's diversity, equity and inclusion goals, explore strategies and program enhancements to reach underserved communities, provide translation services and explore new tools and tactics to support staff in their public outreach efforts.
- Build and foster sustainable relationships with community partners to help build trust with the community. Coordinate community-based organization engagement to help minimize engagement fatigue and foster more sustainable partnerships.
- Develop engagement strategies to increase civic participation that is representative of the Gresham community.
- Create a framework, with recommendations, for providing continued support to the Neighborhood Association and Volunteer Programs.
- Continue to refine and improve the Cultural Events, Community Enhancement, and Neighborhood Matching Grant process.
- Collaborate to improve neighborhood livability and social connectivity through volunteer clean-up events and neighborhood block parties.
- Host community events such as Green & Clean, Rock the Block, Lilac Run and National Night Out.

### 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 the City Hall front lobby reception and security, providing directions to the public and answering the City's main phone line. Facilities is also responsible for the repairs and maintenance of the City's six Fire Stations and the Fire Training Center.

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## Citywide Services

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The Fleet Division provides repair, preventative maintenance, acquisition, and disposal 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 and alternative fuel vehicles, including hybrids and all electric vehicles. The Fleet Division will continue to review maintenance procedures to obtain the optimum service life of existing vehicles and equipment.

Key issues and work plan for fiscal year 2025/26 include:

- Support Gresham Strategic Plan (Community Safety) by making facility security improvements and optimizing safety for staff and the public who use City facilities.
- Continue implementing the Fleet Services Study recommendations, with emphasis on staffing levels and training.
- Complete major capital improvements in accordance with fiscal year 2025/26 Facilities Capital Replacement Plan, including replacement of the City Hall roof.
- Explore options for long-term lease or building acquisition to meet shop facility needs of the Fleet Division.
- Continue to coordinate with departments to improve efficiency and consistency in vehicle acquisition, deployments and disposition.
- Support Gresham Strategic Plan (Financial Sustainability) by servicing City facilities to optimize functionality and efficiency while minimizing deterioration.
- Continue to make accessibility improvements to City facilities as identified in the City's ADA Transition Plan.

### **American Rescue Plan Act**

The City of Gresham is the recipient of several sources of funds from the American Rescue Plan Act including a direct allocation as well as several passthrough allocations. Please refer to the Additional Information section for additional information regarding the source and use of these funds.

Key issues and work plan for fiscal year 2025/26 include:

- Implement, administer, and report on the City's direct allocation of ARPA funds.
- Implement, administer, and report on passthrough grants as a subrecipient of other jurisdictions.

## Citywide Services

### DEPARTMENT SUMMARY

#### Funding

<b>Fund</b>	<b>2022/23 Actual</b>	<b>2023/24 Actual</b>	<b>2024/25 Revised Budget</b>	<b>2025/26 City Manager Proposed</b>	<b>2025/26 Budget Committee Approved</b>	<b>2025/26 City Council Adopted</b>
Designated Purpose	2,294,418	3,469,760	7,446,805	4,951,372	-	-
Facilities & Fleet Management	5,139,411	5,642,412	6,892,589	7,580,822	-	-
Administrative Services	4,026,206	4,183,505	5,162,767	5,387,583	-	-
Equipment Replacement	5,985,385	2,421,106	10,763,900	8,389,000	-	-
COG Health & Dental Plans	10,226,226	10,012,909	16,504,000	19,334,000	-	-
<b>Total Requirements</b>	<b>27,671,644</b>	<b>25,729,693</b>	<b>46,770,061</b>	<b>45,642,777</b>	<b>-</b>	<b>-</b>

#### Staffing

<b>Fund</b>	<b>2022/23 Authorized</b>	<b>2023/24 Authorized</b>	<b>2024/25 Authorized</b>	<b>2025/26 Proposed</b>
Designated Purpose	21.50	22.12	1.00	1.00
Facilities & Fleet Management	15.25	16.19	17.45	17.50
Administrative Services	23.00	21.00	22.60	19.60
<b>Total Positions (FTE + LTE)</b>	<b>59.75</b>	<b>59.31</b>	<b>41.05</b>	<b>38.10</b>

## Police





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## Police

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### **MISSION STATEMENT**

The Gresham Police Department is committed to providing high-level services that improve quality of life for all. Our officers and professional staff are highly trained and ethically sound, focused on meeting the safety needs of the community.

### **GENERAL DESCRIPTION**

#### **Administration**

Police Administration provides direction, oversight and management for the entire department. Command staff support the day-to-day functions of the department, including: personnel management; policy creation and implementation; maintaining professional standards and employee accountability; audits to help ensure the appropriate and effective use of police resources; investigation and resolution of citizen concerns regarding the department and its members; transparent public relations, including dissemination of information concerning crimes in the community; establishment of community and regional partnerships; assurance that legislative requirements are met; grant management.

#### **Operations**

The Operations Division is primarily responsible for managing the department's response to calls for service(s) through sworn officer response and non-sworn support provided by the Community Safety Specialist (CSS) unit. Implemented as a key action item in the 2023-24 Gresham Strategic Plan, the CSS unit bolsters community safety by supporting core services, adapts to community needs, and maintains public safety best practices to help community members report crime, assist with investigations, and respond to low-level issues.

Typical police operations include routine and directed patrol; traffic enforcement; crisis response; scene investigation; canine support; community engagement; assistance with crime reporting and guidance on some civil matters; and community mental and behavior health intervention through the Behavior Health Unit (officers partnered with mental health clinicians). Several enhanced specialty units have been placed on hold due to staffing shortages, impacting the department's ability to interact with the community and mitigate community concerns. Units placed on hold include officers working in schools (SRO), designated traffic officers, Tri-Met officers, units dedicated to addressing community livability issues and violent crime reduction (NET and EMGET), and community service programs (Cadets, CVIPS).

#### **Investigations**

The Investigations Division provides support to the Operations Division through continued investigation of crimes involving persons and property. Division responsibilities include detailed forensic investigations, participation in multi-agency investigative teams, property and evidence control and retention, and analysis of data to assist in solving crimes and identifying crime trends.

#### **Services/Records**

The Services Division supports the entire department in the areas of: police records management and reporting; budget development and purchasing; acquisition, inventory and repair of equipment; employee recruitment, hiring and retention; internal promotion and special assignment selections; coordination of employee training through research, analysis and implementation of best practices; assurance that state training standards are met; maintenance of training records; and development of written policies and procedures.

### DEPARTMENT OPERATING PLAN FOR FISCAL YEAR 2025/26

The fiscal year 2025/26 police budget is composed of the General Fund; Police, Fire, and Parks Fee; the Local Option Levy Fund; and Designated Purpose Funds (including ARPA funding). These funds support department personnel costs, equipment purchase and replacement, and the ability to meet community needs through diverse engagement. The police department is using new positions to implement alternative options regarding how to report crime(s) in Gresham. This approach was supported in fiscal year 2023/24 by limited-term positions funded through ARPA and continues in fiscal year 2025/26.

For fiscal year 2025/26 the Levy budget includes funding to preserves up to 19 existing officer positions, includes 10 new levy positions, and the nine positions previously funded through ARPA (Community Safety Specialists, Police Officer, Police Community Content Specialist, and Police Records Specialist). Additionally, levy funds provide two additional contracted clinicians to expand the Behavioral Health Unit (BHU) and their effective mobile-crisis response model.

The proposed budget supports recommendations from the BerryDunn Police Strategic Plan study. These items align with the City's Strategic Plan and Financial Roadmap.

Key challenges and work plan items for fiscal year 2025/26:

- Reducing gun violence.
- Responding to high priority calls while maximizing patrol staffing to keep response times low.
- Increasing and expanding recruitment and retention efforts.
- Promoting and encouraging officer wellness programs.
- Planning how to reinstate specialty units for more holistic police response.
- Continuing development and improvements to the body worn camera program.
- Meeting accreditation compliance as mandated by Oregon state legislation.
- Identifying opportunities for community engagement and developing partnerships with a focus on outreach, specifically to historically underserved or underrepresented populations.

To address these issues, the department plans to:

- Continue participating in regional partnerships that deal directly to address gun violence and crimes against children in our community.
- Provide alternative resources, response options and crime reporting by utilizing Community Safety Specialists and the BHU.
- Provide training to employees so they can meet the ever-changing demands of law enforcement.
- Continue recruiting and hire the most qualified individuals.
- Continue collaborating with the City's DEI manager, progressing department awareness and education, to meet the principal model of 21<sup>st</sup> Century Policing.
- Continue building trust with Gresham's communities of color and ensure community safety for all residents through modern policing strategies.



## Police

### DEPARTMENT SUMMARY

#### Funding

<b>Fund</b>	<b>2022/23 Actual</b>	<b>2023/24 Actual</b>	<b>2024/25 Revised Budget</b>	<b>2025/26 City Manager Proposed</b>	<b>2025/26 Budget Committee Approved</b>	<b>2025/26 City Council Adopted</b>
General	41,268,762	45,813,546	48,601,993	55,350,458	-	-
Local Option Levy	-	-	6,888,840	7,930,188	-	-
Designated Purpose	436,967	484,606	1,809,700	2,934,324	-	-
<b>Total Requirements</b>	<b>41,705,730</b>	<b>46,298,152</b>	<b>57,300,533</b>	<b>66,214,970</b>	<b>-</b>	<b>-</b>

#### Staffing

<b>Fund</b>	<b>2022/23 Authorized</b>	<b>2023/24 Authorized</b>	<b>2024/25 Authorized</b>	<b>2025/26 Proposed</b>
General	160.00	160.00	134.00	142.00
Local Option Levy	-	-	40.00	38.00
<b>Total Positions (FTE + LTE)</b>	<b>160.00</b>	<b>160.00</b>	<b>174.00</b>	<b>180.00</b>

## Fire



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## Fire

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### MISSION STATEMENT

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

### GENERAL DESCRIPTION

Gresham Fire Department (GFD) provides fire prevention, fire suppression and emergency medical services to the cities of Gresham, Fairview, Wood Village, Troutdale, and the area encompassed by Fire District 10. The service area covers sixty square miles, serving approximately 153,000 people.

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

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

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

### 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.

Fire Administration supervises all GFD divisions and maintains Oregon OSHA compliance. 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 GFD 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, with many certified as paramedics, to provide patient care in the field. All Gresham engine companies are an Advanced Life Support unit, which means that each has a firefighter/paramedic on board. The Emergency Operations Division provides fire suppression,

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## Fire

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emergency medical services, and the following specialized responses: technical rescue (confined space, high and low angle rope rescue, and structural collapse), water rescue, hazardous materials response, and wildland fire.

### **Training and Safety**

The Training and Safety Division provides ongoing training 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. Life Safety Division also conducts fire investigations to determine causes for known arson fires and for fires involving significant property loss or fire fatalities.

### **DEPARTMENT OPERATING PLAN FOR FISCAL YEAR 2025/26**

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

For fiscal year 2025/26, the budget includes funds from the Local Option Levy to preserve 31 firefighter positions and two deputy fire marshal positions to perform fire inspections and public outreach in schools.

Key issues and work plan items for fiscal year 2025/26:

- Install a new multi-discipline training tower funded through American Rescue Plan Act (ARPA) and funding from the State of Oregon.
- Using the Local Option Levy funds, complete implementation of Rescue 72 and put this new rescue unit into service daily.
- Using federal ARPA funds, complete the reconstruction and remodel of Station 72.
- Receive, deploy, and successfully outfit three fire engines ordered in April 2024 and scheduled to be delivered by March 2026.
- Collaborate with the new fire chief to ensure a smooth department transition and set the path forward.
- Work with our regional partners to increase ambulance availability and reduce ambulance response times.
- Continue implementing recommendations from the Fire Standards of Cover Report, including reducing employee fatigue and stress, while reducing overtime cost through strategic hiring of firefighters.
- Make short-term modifications and improvements to fire facilities to improve health, welfare and morale.
- Increasing costs for protective gear, medical supplies, tools, and other fire equipment continue to be a challenge.

## Fire

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- Support Gresham's Three Pillars and Strategic Planning Process. GFD will continue efforts to advance the department's strategic plan through collaboration with the larger citywide strategic planning process to establish long-term financial stability for fire and emergency services.
- The Gresham Fire Department will continue its multi-year process to study the condition and location of the City's fire stations, including planning for the replacement of Station 74 in conjunction with Urban Renewal.

## Fire

### DEPARTMENT SUMMARY

#### Funding

<b>Fund</b>	<b>2022/23 Actual</b>	<b>2023/24 Actual</b>	<b>2024/25 Revised Budget</b>	<b>2025/26 City Manager Proposed</b>	<b>2025/26 Budget Committee Approved</b>	<b>2025/26 City Council Adopted</b>
General	31,971,434	34,756,623	34,697,919	43,449,051	-	-
Local Option Levy	-	-	5,291,765	5,852,905	-	-
Designated Purpose	218,839	42,143	1,287,122	881,000	-	-
Facilities & Fleet Management	258,076	230,832	-	-	-	-
<b>Total Requirements</b>	<b>32,448,350</b>	<b>35,029,598</b>	<b>41,276,806</b>	<b>50,182,956</b>	<b>-</b>	<b>-</b>

#### Staffing

<b>Fund</b>	<b>2022/23 Authorized</b>	<b>2023/24 Authorized</b>	<b>2024/25 Authorized</b>	<b>2025/26 Proposed</b>
General	115.55	114.75	101.00	107.00
Local Option Levy	-	-	33.00	27.00
Designated Purpose	3.20	1.00	1.00	-
<b>Total Positions (FTE + LTE)</b>	<b>118.75</b>	<b>115.75</b>	<b>135.00</b>	<b>134.00</b>

## Urban Renewal

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### 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. In 2022, Gresham voters approved extending the urban renewal district from 2023-2029. The URA is approximately 1,200 acres, spanning from Yamhill Street in the south to Marine Drive to the north, centered along the 181st Street corridor. The Rockwood-West Gresham Renewal Plan (Plan) serves as the guiding document. The City Council, in its role as the Gresham Redevelopment Commission (GRDC), oversees implementation of the Plan. An advisory committee makes policy and project recommendations to the GRDC. The GRDC contracts with the City of Gresham for services to administer the Urban Renewal program, with the URA reimbursing the City for the costs incurred by staff and program administration.

### DEPARTMENT OPERATING PLAN FOR FISCAL YEAR 2025/26

Key issues and work plan for fiscal year 2025/26 include:

- Sunrise/B188 Site Redevelopment – This project will renew and stabilize the Burnside Street corridor, increasing community and business services. The scale and character of new development is intended to support and reinforce the image of a town center that includes multi-story buildings and is oriented to streets, light rail station and pedestrians.
  - The GRDC is proceeding with a development agreement with a private developer to complete design, permitting and construction of a new mixed-use campus that will include workforce training, a school, plaza, gymnasium, administrative offices, commercial and retail, and business incubation. A priority for this fiscal year includes review to complete the site plan and proceed to land use and design and development approvals.

## Urban Renewal

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- Catalyst Site/Downtown Rockwood Development – This project, formerly known as Rockwood Rising, has been a significant priority for the GRDC over the last several years, with construction now complete on a five-acre campus with three new buildings and plaza. Efforts this year include:
  - Work with RKm Development to complete any remaining tenant improvements, to assist with tenant recruitment efforts and to finalize leasing in the last building.
- Stark Street Property Redevelopment – This project will help renew and stabilize the Stark Street corridor, increasing community services, improving access to culturally relevant programming, and enhancing the built environment to attract additional investment.
  - Latino Network is scheduled to complete La Plaza Esperanza this fiscal year. The GRDC will help support Latino Network's efforts to develop the site.
- Property Acquisition Program – The GRDC will continue to explore partnerships in the private sector interested in selling property or partnering on development projects. The GRDC has interest in redeveloping one to two additional sites in the Rockwood Town Center before the district is completed in 2029.
- Yamhill Corridor Improvement – This project provides needed infrastructure on Yamhill Street between 182nd and 197th Avenue to upgrade this collector with improved pedestrian and ADA facilities, high visibility crosswalks and traffic calming features. Yamhill serves as an important connection within the district between Vance Park, Downtown Rockwood, homes, schools and faith communities.
- Public Safety Facilities – This project will advance initial schematic design, cost estimates and finance projections for the development of a new fire station to replace Gresham Fire Station 74. The Urban Renewal funds do not reflect the full cost of the construction project, which is being analyzed; while design will proceed this fiscal year, funds will still to be identified for construction. This station serves much of the urban renewal district, including commercial and industrial businesses located adjacent to I-84. New construction promotes a safe environment for residents and business activity.



## Urban Renewal

### DEPARTMENT SUMMARY

#### Funding

Fund	2022/23 Actual	2023/24 Actual	2024/25 Revised Budget	2025/26 City Manager Proposed	2025/26 Budget Committee Approved	2025/26 City Council Adopted
Urban Renewal Support	1,076,928	1,314,150	2,349,500	2,016,000	-	-
<b>Total Requirements</b>	<b>1,076,928</b>	<b>1,314,150</b>	<b>2,349,500</b>	<b>2,016,000</b>	<b>-</b>	<b>-</b>

#### Staffing

Fund	2022/23 Authorized	2023/24 Authorized	2024/25 Authorized	2025/26 Proposed
Urban Renewal Support	4.15	5.15	4.20	3.00
<b>Total Positions (FTE + LTE)</b>	<b>4.15</b>	<b>5.15</b>	<b>4.20</b>	<b>3.00</b>

## Urban Design & Planning

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### MISSION STATEMENT

Your partners in creating a greater Gresham.

### GENERAL DESCRIPTION

Urban Design and Planning (UDP) collaborates with residents, elected officials, businesses, developers, and other community stakeholders to help create and implement a land use and transportation planning program and investment of certain funding sources 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, transportation planning and development planning.

As a result of on-going development activity and preparations for additional development-related opportunities, Urban Design and Planning is experiencing steady demands for services.

## Urban Design & Planning

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### DEPARTMENT OPERATING PLAN FOR FISCAL YEAR 2025/26

#### 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 environmental goals and policies are implemented through regulations designed to guide and direct development within Gresham.

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 (Planner On Duty).
- 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, industrial rapid response assistance, building permit review, sign permit review and Code compliance actions.
- Provide staff support for the Design Commission and Urban Forestry Subcommittee.
- 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 2025/26 include:

- Continue to focus on streamlining the land development application process and providing excellent customer service.
- Continue to focus on increasing the skills and knowledge needed to implement Design District regulations as well as code updates.
- Collaborate on development code updates, with a focus on housing development and processing.

#### Comprehensive Land Use and Transportation Planning

Comprehensive Planning is responsible for facilitating land use and transportation policy, plans, development and 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, community stakeholders and the State to maintain and update the City's Comprehensive Plan.
- Develop land use and transportation studies and plans and Development Code policies to ensure clarity and consistency with provisions that:
  - Enhance livability
  - Foster economic development
  - Encourage high quality buildings and public spaces

## Urban Design & Planning

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- Enhance public safety
- Provide for adequate, safe, and efficient multimodal transportation networks, and
- Protect the natural environment.
- Develop urban design options and strategies for the development of public and private land, transportation systems, parks and open spaces.
- Administer Bike Friendly City and Safe Routes to Schools programs.
- Research and develop policy options to integrate emerging technologies.
- Make public presentations before Council, advisory groups, neighborhood associations, community organizations and hearing bodies on Comprehensive Plan amendment projects.
- Coordinate with the Oregon Department of Land Conservation and Development, Metro, Multnomah County, TriMet, Oregon Department of Transportation (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 and Historic Resources Subcommittee.
- Implementation of state-required changes to the Comprehensive Plan and development codes, Housing Production Strategy and Climate-Friendly and Equitable Communities (CFEC).

Key issues and work plan items for fiscal year 2025/26 include:

- Review and update sections of the Comprehensive Plan and Development Code that address Development Code updates with a focus on housing, Climate-Friendly and Equitable Communities (CFEC), the Transportation System Plan, trees, other State mandates related to the Development Code, and natural resources and hillside overlay areas.
- Continue to explore solutions to the Gresham Strategic Plan goal of Housing for All through implementation of the Housing Production Strategy.
- Continue work to develop and implement strategies for aiding further development in the Springwater Plan Area.
- Continue to foster an urban development, economic and social strategy that strengthens and links the City's three iconic commercial centers: Rockwood, Civic and Downtown.
- Administer and oversee multiple grants with outside consultants to assist with comprehensive planning projects.

### Community Revitalization

Community Revitalization Program coordinates delivery of Federal assistance through HUD Community Development Block Grant (CDBG) and HOME grant funding. The program invests approximately \$1.7 million annually in community services, public infrastructure, economic development and affordable housing for Gresham residents.

## Urban Design & Planning

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Key issues and work plan for fiscal year 2025/26 include:

- Administer CDBG and HOME grant programs in accordance with Federal regulations.
- Provide staff support to the Community Development and Housing Subcommittee.
- Provide annual Fair Housing training for landlords.
- Act as the Responsible Entity for Environmental Assessments on CPF-funded projects and other HUD-funded large-scale projects, such as Gradin Sports Park and certain affordable housing developments.

### **Metro Housing Bond**

The Metro Housing Bond program coordinates the administration of Gresham's share of Metro Housing Bond Funding. The funds create permanently affordable housing. Gresham's share of funding totals \$26.7 million. The Council endorsed four projects in 2023 for the remaining Bond funding.

Key issues and work plan for fiscal year 2025/26 include:

- Contract negotiations and funding disbursement for the final affordable rental housing project endorsed by City Council in 2023.
- Monitoring project construction on the three active developments to ensure compliance.
- Coordination with Metro related to reporting and management of Bond funding.

## Urban Design & Planning

### DEPARTMENT SUMMARY

#### Funding

<b>Fund</b>	<b>2022/23 Actual</b>	<b>2023/24 Actual</b>	<b>2024/25 Revised Budget</b>	<b>2025/26 City Manager Proposed</b>	<b>2025/26 Budget Committee Approved</b>	<b>2025/26 City Council Adopted</b>
Urban Design & Planning	3,259,411	3,584,847	4,329,084	4,563,205	-	-
Designated Purpose	33,496	111,481	8,868,444	8,350,791	-	-
CDBG & HOME	-	-	3,893,453	3,290,512	-	-
<b>Total Requirements</b>	<b>3,292,907</b>	<b>3,696,328</b>	<b>17,090,981</b>	<b>16,204,508</b>	<b>-</b>	<b>-</b>

#### Staffing

<b>Fund</b>	<b>2022/23 Authorized</b>	<b>2023/24 Authorized</b>	<b>2024/25 Authorized</b>	<b>2025/26 Proposed</b>
Urban Design & Planning	17.80	17.80	17.90	16.50
Designated Purpose	-	-	1.00	1.00
CDBG & HOME	-	-	1.00	1.00
<b>Total Positions (FTE + LTE)</b>	<b>17.80</b>	<b>17.80</b>	<b>19.90</b>	<b>18.50</b>

## Community Development

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### MISSION STATEMENT

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

### GENERAL DESCRIPTION

Community Development's Building Inspection and Permitting divisions are responsible for supporting efficient development for all projects within the City of Gresham, administering State and City building codes/ordinances to safeguard life and property values by regulating building construction, issuing building/construction related permits and provide plan review and inspection services (building, plumbing, mechanical, electrical) for Gresham and the majority of unincorporated East Multnomah County, with a focus on exceptional customer service.

### DEPARTMENT OPERATING PLAN FOR FISCAL YEAR 2025/26

#### 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 steady demand for service. The demand for service is impacting plan reviews, building inspections and permit processing functions. This is

## Community Development

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expected to continue into fiscal year 2025/26. 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 2025/26 include:

- 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 of the City's permitting system (Energov) for commercial, residential, industrial and middle housing projects.
- 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 in support of the Council Strategic Plan priorities.



## Community Development

### DEPARTMENT SUMMARY

	<b><u>Funding</u></b>					
<b>Fund</b>	<b>2022/23 Actual</b>	<b>2023/24 Actual</b>	<b>2024/25 Revised Budget</b>	<b>2025/26 City Manager Proposed</b>	<b>2025/26 Budget Committee Approved</b>	<b>2025/26 City Council Adopted</b>
General	1,055,257	1,284,166	-	-	-	-
Designated Purpose	55,461	3,208,359	-	-	-	-
Rental Inspection	-	955,574	-	-	-	-
CDBG & HOME	-	2,094,735	-	-	-	-
Building	4,013,964	4,169,001	5,688,724	6,380,549	-	-
<b>Total Requirements</b>	<b>5,124,682</b>	<b>11,711,835</b>	<b>5,688,724</b>	<b>6,380,549</b>	<b>-</b>	<b>-</b>

	<b><u>Staffing</u></b>			
<b>Fund</b>	<b>2022/23 Authorized</b>	<b>2023/24 Authorized</b>	<b>2024/25 Authorized</b>	<b>2025/26 Proposed</b>
General	4.85	5.50	2.10	-
Rental Inspection	-	7.20	-	-
CDBG & HOME	-	1.75	-	-
Building	25.20	25.20	24.60	24.35
<b>Total Positions (FTE + LTE)</b>	<b>30.05</b>	<b>39.65</b>	<b>26.70</b>	<b>24.35</b>

## Economic Development

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### MISSION STATEMENT

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

### GENERAL DESCRIPTION

Economic Development Services is responsible for supporting successful business retention and recruitment for three primary business sectors within the City of Gresham: industrial, commercial and small business. Economic Development Services focuses on providing equitable opportunities for everyone in the Gresham community.

### DEPARTMENT OPERATING PLAN FOR FISCAL YEAR 2025/26

#### Economic Development

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.

## Economic Development

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The team has three major areas of focus:

- Business Retention and Expansion
- Business Recruitment
- Business Assistance

Key issues and work plan for fiscal year 2025/26 include:

- Ensure Gresham is the most competitive jurisdiction in the region for industrial and commercial 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.
- 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 Economic & Development Services Toolbox – which includes incentive programs like Enterprise Zone, Strategic Investment Zone/Program, Vertical Housing Development Zone, etc.

### **Commercial Business Assistance**

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

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 Economic Development Services related projects, programs, and initiatives.

Key issues and work plan for fiscal year 2025/26:

- Increasing services for local small businesses through 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.
- Creation of additional marketing material and campaigns to promote City programs to small and mid-to-large commercial projects.
- 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 Services.

## Economic Development

### DEPARTMENT SUMMARY

#### Funding

	2022/23 Actual	2023/24 Actual	2024/25 Revised Budget	2025/26 City Manager Proposed	2025/26 Budget Committee Approved	2025/26 City Council Adopted
<b>Fund</b>						
General	-	-	1,271,030	1,180,945	-	-
Designated Purpose	-	-	6,144,000	7,339,000	-	-
<b>Total Requirements</b>	-	-	<b>7,415,030</b>	<b>8,519,945</b>	-	-

#### Staffing

	2022/23 Authorized	2023/24 Authorized	2024/25 Authorized	2025/26 Proposed
<b>Fund</b>				
General	-	-	2.00	3.00
<b>Total Positions (FTE + LTE)</b>	-	-	<b>2.00</b>	<b>3.00</b>

## Community Livability

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### MISSION STATEMENT

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

### GENERAL DESCRIPTION

The Community Livability area is responsible for improving and maintaining the livability of the Gresham community by addressing city code violations, connecting community members experiencing homelessness with resources and housing, and ensuring habitability standards in rental housing units.

### DEPARTMENT OPERATING PLAN FOR FISCAL YEAR 2025/26

#### Code Compliance

Code Compliance enhances the livability of the Gresham community by addressing city code violations including general nuisances, parking, abandoned vehicles, development code violations, vacant homes, and derelict structures. Code Compliance collaborates closely with Homeless Services, Gresham Police, Rental Housing, and other City departments to resolve complex livability challenges. Code Enforcement efforts also include the compliance of marijuana businesses in the city through permitting, registration, inspection, and enforcement.

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## Community Livability

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Key issues and work plan for fiscal year 2025/26 include:

- Explore and implement updates to Gresham Revised Code (GRC).
- Continue leadership in the cross-departmental team addressing complex livability challenges.
- Continue active registration, inspections, and enforcement of marijuana businesses.

### Homeless Services

The Homeless Services Program is responsible for connecting community members experiencing homelessness in Gresham with shelter, housing, and other resources.

Key issues and work plan for fiscal year 2025/26 include:

- Continue to explore new strategies, funding, and partnerships.
- Continue to grow rent assistance program to help community members experiencing homelessness secure permanent housing.

### Rental Housing

The Rental Housing Inspection Program ensures that all residential rental properties in Gresham are maintained to minimum standards of fire, health, and 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 protection 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.

The Rental Housing Inspection Program oversees enforcement of Gresham's short-term rental code enforcement and licenses. Rental Housing includes the Housing Resource Coordinator, which provides enhanced support, resources and referrals to property owners, tenants and community members experiencing housing insecurity.

Key issues and work plan for fiscal year 2025/26:

- Continue to integrate the Housing Resource Coordinator into the work of rental housing inspections to serve property owners and tenants.
- Continue to improve identification and collection of rental properties operating without a license.

## Community Livability

### DEPARTMENT SUMMARY

#### Funding

	2022/23 Actual	2023/24 Actual	2024/25 Revised Budget	2025/26 City Manager Proposed	2025/26 Budget Committee Approved	2025/26 City Council Adopted
<b>Fund</b>						
General	1,519,196	1,485,789	1,751,013	1,723,506	-	-
Designated Purpose	3,231,319	1,389,088	3,167,805	2,427,273	-	-
Rental Inspection	860,421	-	1,147,342	1,482,285	-	-
CDBG & HOME	2,273,197	-	-	-	-	-
<b>Total Requirements</b>	<b>7,884,134</b>	<b>2,874,877</b>	<b>6,066,160</b>	<b>5,633,064</b>	<b>-</b>	<b>-</b>

#### Staffing

	2022/23 Authorized	2023/24 Authorized	2024/25 Authorized	2025/26 Proposed
<b>Fund</b>				
General	9.35	7.88	8.00	6.05
Designated Purpose	4.48	3.48	6.48	5.00
Rental Inspection	7.20	-	5.50	6.60
CDBG & HOME	2.05	-	-	-
<b>Total Positions (FTE + LTE)</b>	<b>23.08</b>	<b>11.36</b>	<b>19.98</b>	<b>17.65</b>

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## Youth & Recreation Services

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### MISSION STATEMENT

Provide safe, inclusive, and accessible recreation services that enrich the lives of Gresham community members, fostering connection, health, and well-being.

Empower Gresham youth by providing opportunities to engage in leadership, civic participation, and programs that promote personal growth, community impact, and lifelong success. Through mentorship, skill-building, and recreational activities, we strive to create pathways for youth to thrive and contribute meaningfully to their community.

### GENERAL DESCRIPTION

The Recreation Services division provides accessible, engaging, and inclusive programs that promote health, wellness, and community connections for Gresham residents of all ages. The division offers a variety of recreational opportunities, including sports, fitness, arts, and cultural activities, while coordinating with local organizations and volunteers to enhance program offerings. Additionally, the division supports the administration of athletic field and facility reservations, as well as a range of community events that celebrate and strengthen Gresham's diverse and vibrant population.

The Youth Services division is committed to fostering positive youth development through mentorship, leadership opportunities, and direct support programs. A key focus of the division is the Youth Violence Prevention Program, a state-funded initiative that provides intervention, outreach, and support services for at-risk youth. In addition, the division oversees the Rising Stars Program, which recognizes and uplifts youth who demonstrate leadership, resilience, and community impact. The division also manages youth internship opportunities, providing young people with hands-on work experience, skill-building, and career exploration in various fields.

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



## **Youth & Recreation Services**

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### **DEPARTMENT OPERATING PLAN FOR FISCAL YEAR 2025/26**

#### **Recreation Services**

Key issues and work plan for fiscal year 2025/26:

- Expand and enhance recreational programs to increase accessibility and engagement for all community members.
- Continue building partnerships with community organizations to support and grow recreational offerings.
- Develop and implement equitable strategies that remove barriers to participation and serve Gresham's diverse population.
- Support and coordinate special events that foster community connection, celebrate local culture, and promote health and wellness.

#### **Youth Services**

Key issues and work plan for fiscal year 2025/26:

- Expand and strengthen youth internships and career exploration opportunities to provide hands-on experience and workforce development.
- Enhance the Youth Violence Prevention Program by developing new intervention strategies, increasing outreach efforts, and strengthening partnerships with schools and community organizations.
- Grow the Rising Stars Program to highlight and support youth demonstrating leadership, resilience, and community impact.
- Explore new community partnerships and initiatives to broaden the reach of youth-focused services and mentorship opportunities.

## Youth & Recreation Services

### DEPARTMENT SUMMARY

#### Funding

	2022/23 Actual	2023/24 Actual	2024/25 Revised Budget	2025/26 City Manager Proposed	2025/26 Budget Committee Approved	2025/26 City Council Adopted
<b>Fund</b>						
General	-	-	-	739,198	-	-
Designated Purpose	-	-	4,391,297	6,020,080	-	-
<b>Total Requirements</b>	-	-	<b>4,391,297</b>	<b>6,759,278</b>	-	-

#### Staffing

	2022/23 Authorized	2023/24 Authorized	2024/25 Authorized	2025/26 Proposed
<b>Fund</b>				
General	-	-	-	1.50
Designated Purpose	-	-	6.00	5.50
<b>Total Positions (FTE + LTE)</b>	-	-	<b>6.00</b>	<b>7.00</b>

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## Parks

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### MISSION STATEMENT

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

### GENERAL DESCRIPTION

The Parks Program maintains over 320 acres of active parks, 25 miles of trails and paths, and is the community steward for over 750 acres of natural areas. The Program coordinates with community volunteers, when available, on maintenance and operation related activities. Parks Program supports the administration of recreational programs and an athletic field and picnic shelter reservation system and collaborates with the City Community Engagement Program for various programs like Movies in the Park. Parks staff also support a variety of special events each year including the Holiday Lighting, Community Spirit of Gresham, the Hood to Coast Relay Race and Gresham Arts Festival.

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 2025/26

Key issues and work plan for fiscal year 2025/26:

- Focus maintenance activities on safety and asset preservation to provide safe and enjoyable recreation opportunities.
- Continue to build relationships with community partners.
- Implement recommendations from the Parks Master Plan update to provide services that meet recommended level of service, deferred maintenance needs, and accessibility issues; and prioritize future improvements.
- Develop Parks Financial Roadmap to support Parks Master Plan recommendations.
- Assess Parks programs and work toward equitable actions that remove barriers to participation, foster inclusiveness and serve diverse populations.
- Provide staff support for parks capital improvement projects including completing the Gradin Community Sports Park Phase II and the design of SW and SE Community Parks.

## Parks

### DEPARTMENT SUMMARY

#### Funding

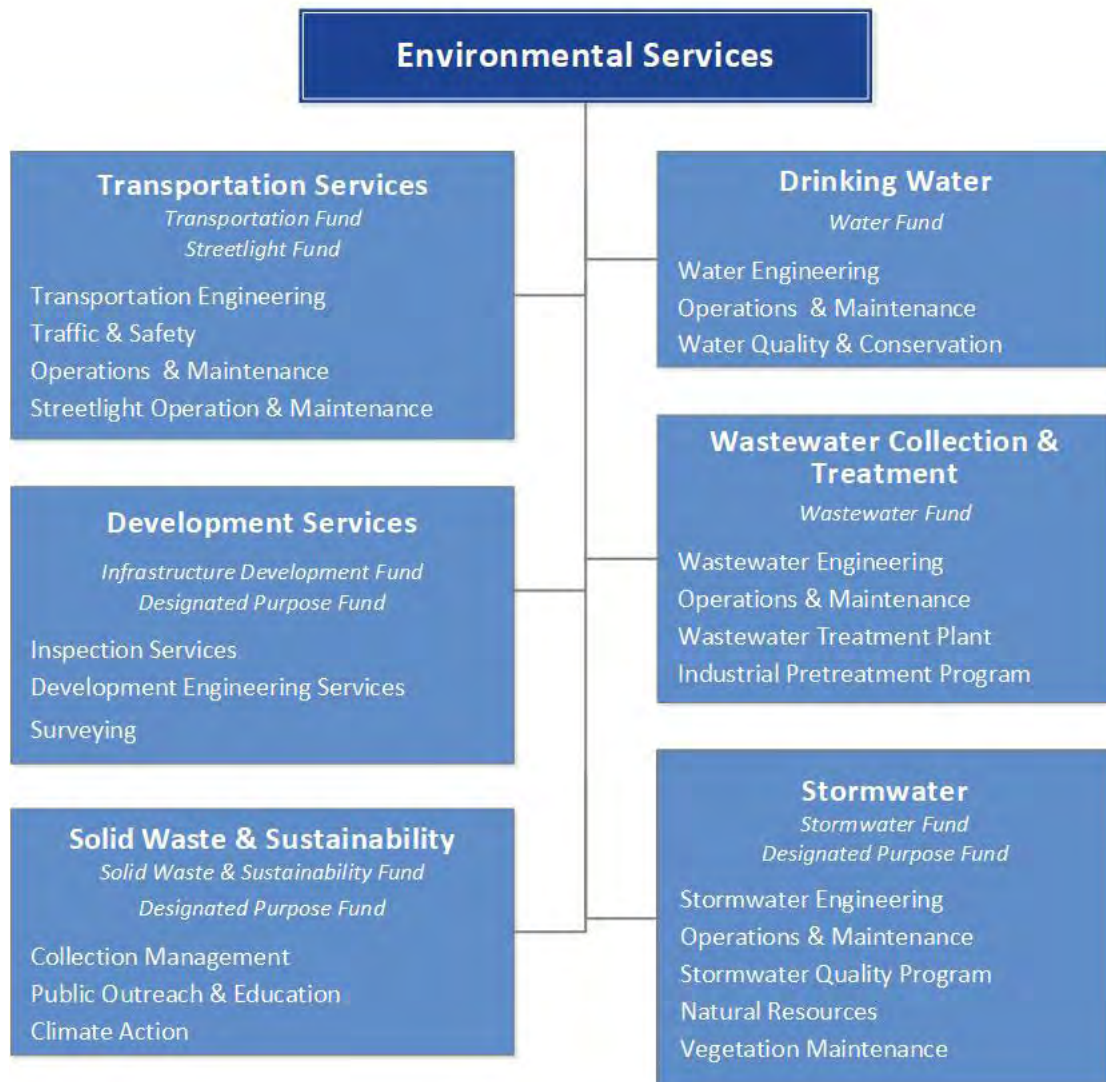
Fund	2022/23 Actual	2023/24 Actual	2024/25 Revised Budget	2025/26 City Manager Proposed	2025/26 Budget Committee Approved	2025/26 City Council Adopted
General	4,425,068	4,871,699	5,425,085	5,856,381	-	-
Designated Purpose	41,705	998,720	426,000	484,000	-	-
<b>Total Requirements</b>	<b>4,466,772</b>	<b>5,870,419</b>	<b>5,851,085</b>	<b>6,340,381</b>	<b>-</b>	<b>-</b>

#### Staffing

Fund	2022/23 Authorized	2023/24 Authorized	2024/25 Authorized	2025/26 Proposed
General	16.06	17.00	16.00	16.60
<b>Total Positions (FTE + LTE)</b>	<b>16.06</b>	<b>17.00</b>	<b>16.00</b>	<b>16.60</b>

## Environmental Services

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### MISSION STATEMENT

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

### GENERAL DESCRIPTION

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

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## Environmental Services

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### DEPARTMENT OPERATING PLAN FOR FISCAL YEAR 2025/26

#### 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 2025/26 include:

- Continue implementation of state and regional mandated education and outreach programs, along with providing community recycling events within the City.
- Continue enhancement of our existing Gresham Green Business program to BIPOC businesses and develop culturally relevant educational materials with a focus on equity.
- Continue implementation of the Business Food Scrap Collection Requirement.
- Implement the community-wide Climate Action Plan.
- Continue the development of Heat Strategy and Debris Removal contracts to ensure the City is prepared to respond to natural disasters.
- Implement Recycling Modernization Act and meet new state requirements on contamination reduction programs.
- Develop Debris Management Team and train staff on debris management response and recovery.

#### Transportation

The Transportation Program plans, designs, constructs, operates and maintains Gresham's transportation system that includes over 900 lane miles of streets, over 160 electronic traffic control devices, median landscaping, and over 22,000 signs. Operating expenditures for the program are budgeted in the Transportation Fund and are primarily funded by State motor fuels 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 motor fuels 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 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

## Environmental Services

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- Equity
- Sustainability
- Community health and livability

Key issues and work plan for fiscal year 2025/26 include:

- Continue emphasis on core operational maintenance needs related to safety, including signal and sign repairs, striping, sweeping, and right-of-way maintenance.
- Design and construct capital improvement projects that improve transportation safety (in concert with the City Strategic Plan's Community Safety priority), enhance mobility options and increase operational efficiency and traffic capacity.
- Continue pavement resurfacing efforts that will preserve improvements realized during the recently completed multi-year "Hitting the Streets" local street reconstruction program.
- Secure and leverage grant funding opportunities to accelerate key investments in transportation system safety and connectivity.

### 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 2025/26 include:

- Conclude large-scale replacement of LED lights that are still under warranty to extend the longevity of the lights.
- Continue to add streetlights to enhance pedestrian and vehicular safety where existing lighting does not meet current standards.
- Respond to service requests to repair malfunctioning lights, including repairing and replacing failed underground circuitry.

### Infrastructure Development Services

The Infrastructure Development Services 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; and 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 requirements.

Development engineering related services are funded partially 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 developer fees, utility rates and gasoline tax sources, as they serve both capital and private development projects.

## Environmental Services

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Key issues and work plan for fiscal year 2025/26 include:

- Increase core business services provided by Surveyors to meet additional capital construction demands associated with projects for Water, Wastewater, Stormwater, Transportation and Parks, and work on Natural Resources delineation of adjacent private property lines. This will be accomplished by applying the resources we gained through shifting personnel resources and incorporating improved survey equipment technology.
- 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 process development applications in the city's EnerGov enterprise system, including e-Reviews' BlueBeam with electronic plan (e-Plan) review software to increase productivity, predictability and precision through database management and visual software tools.
- Work with other City departments to incorporate city environmental requirements.
- Work with other City departments to effectively manage and facilitate residential developments under the State's Middle Housing mandate and the City's new associated regulations.
- 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 73,932 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 currently Bull Run Watershed surface water, purchased from the City of Portland. This supply is supplemented with groundwater from four wells and a treatment facility that are jointly owned by Gresham and the Rockwood Water People's Utility District (PUD). The City and the PUD have formed the Cascade Groundwater Alliance in order to implement the joint Groundwater Development Master Plan (GDMP). By implementing the GDMP, the Alliance will transition the City's supply to fully groundwater by Summer 2026.

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 2025/26 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.
- Prepare infrastructure for the transition from Portland to the new Groundwater system. This includes flushing mains and cleaning reservoirs.
- Continue Well Field Protection Program activities with the cities of Portland and Fairview to help ensure the safety of groundwater supplies for east county residents and businesses.



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## Environmental Services

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- Continue system maintenance activities related to water mains, 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. Respond to and repair main breaks.
- Continue participation in local and regional emergency preparedness and response programs and community activities.
- Continue to harden infrastructure to become more seismically resilient.

### Stormwater and Natural Resources

The Watershed Program manages rain runoff and snowmelt to prevent localized flooding, erosion, and pollutions problems through continual improvement and maintenance of the City's stormwater system. Gresham's stormwater system handles 4.3 billion gallons of runoff each year through the City's constructed stormwater system, including approximately 9,236 catch basins, 242 miles of drainage pipes, 1,118 drywells, 818 street-side stormwater planters, and 105 publicly maintained regional and local stormwater treatment/flood-control facilities. The Watershed Program also works to meet state and federal water quality, floodplain, wetland, waterway, and protected species regulations through monitoring and improving the water quality and habitat of 54 miles and 688 acres of riparian corridors.

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 2025/26 include:

- Advance an asset management program to determine storm pipe rehabilitation and repair needs, including a detailed TV inspection program of high priority pipe areas.
- Comply with and prepare reports pertaining to the City's National Pollution Discharge Elimination System (NPDES) permit for discharge of stormwater to surface waters.
- Ensure timely and effective review of erosion control and stormwater management for development projects.
- Incorporate updated Total Maximum Daily Load (TMDL) requirements for the Sandy and Willamette Basins.
- Update and implement the Natural Resources Master Plan to guide city's efforts to restore degraded stream systems and associated fish habitat.
- Implement installation of stormwater tree wells in Rockwood area and along Powell Blvd using grants received from FEMA and the Department of Environmental Quality.

### 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.

## Environmental Services

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

Key issues and work plan for fiscal year 2025/26 include:

- Continue implementation of comprehensive and sustainable asset management practices for the wastewater collection, conveyance and treatment systems.
- Continue compliance with NPDES waste discharge permit requirements. A permit renewal application was submitted to the DEQ in February 2024 and a new permit was issued by the DEQ in January 2025, without the addition of an ammonia limit.
- Continue collection and treatment plant upgrades in keeping with state and federal standards that include seismic resiliency standards.
- Proceed with design and construction of upper plant nitrification process improvements.

## Environmental Services

### DEPARTMENT SUMMARY

#### Funding

<b>Fund</b>	<b>2022/23 Actual</b>	<b>2023/24 Actual</b>	<b>2024/25 Revised Budget</b>	<b>2025/26 City Manager Proposed</b>	<b>2025/26 Budget Committee Approved</b>	<b>2025/26 City Council Adopted</b>
Solid Waste & Sustainability	1,083,313	1,229,726	1,419,899	1,595,721	-	-
Designated Purpose	405,853	623,584	5,760,000	5,357,000	-	-
Infrastructure Development	3,422,851	3,492,501	4,193,599	4,938,338	-	-
Streetlight	487,336	492,245	608,829	716,887	-	-
Transportation	10,558,132	11,449,365	13,621,398	15,560,922	-	-
Water	12,873,294	14,298,205	17,085,433	19,139,170	-	-
Stormwater	8,895,521	10,012,168	12,516,854	14,009,023	-	-
Wastewater	15,590,072	16,706,496	19,628,166	20,874,746	-	-
<b>Total Requirements</b>	<b>53,316,372</b>	<b>58,304,289</b>	<b>74,834,178</b>	<b>82,191,807</b>	<b>-</b>	<b>-</b>

#### Staffing

<b>Fund</b>	<b>2022/23 Authorized</b>	<b>2023/24 Authorized</b>	<b>2024/25 Authorized</b>	<b>2025/26 Proposed</b>
Solid Waste & Sustainability	6.38	6.53	6.48	6.73
Infrastructure Development	17.50	16.50	17.50	18.50
Transportation	46.51	44.76	45.80	45.75
Water	29.42	31.59	32.67	33.19
Stormwater	30.77	33.46	34.51	34.63
Wastewater	31.26	31.61	32.69	32.20
<b>Total Positions (FTE + LTE)</b>	<b>161.84</b>	<b>164.45</b>	<b>169.65</b>	<b>171.00</b>



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## General Fund & Local Option Levy Fund Overview

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### 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 funds received by the General Fund are used for public services such as police and fire protection; emergency medical response; park maintenance, recreation, and youth services support; economic development; code compliance; and community planning.

### Police, Fire and Parks Subfund

The Police, Fire and Parks 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.

### Local Option Levy Fund

Gresham voters passed the Public Safety Local Option Levy measure in May 2024. The levy is \$1.35 per \$1,000 of assessed property value. The levy is expected to raise an estimated \$12.8 million in fiscal year 2025/26. The purpose of the proposed levy is to fund police and fire services within the City of Gresham.

In accordance with the levy measure, the proposed budget reflects the following expenditures within this fund for the second year of the levy:

- Police
  - 19 existing positions previously funded by General Fund
  - 9 positions previously funded by ARPA
  - 5 new positions added in FY 2024/25
  - 5 new positions added in FY 2025/26
  - Contract for 2 Clinicians
- Fire
  - 12 existing positions previously funded by General Fund
  - 4 positions previously funded by ARPA
  - 11 new positions

## General Fund & Local Option Levy Fund Overview

### General Fund and Local Option Levy Fund Display

With the passage of the Local Option Levy, retained and new positions for Police and Fire have been moved from the General Fund to the Local Option Levy Fund to comply with the transparency and reporting requirements for the Local Option Levy Fund. This can make it difficult to see the total operating budget consistently over the years displayed for Police and Fire. To make this comparison easier, we have provided a summary of the General Fund and Local Option Fund Combined. This is for display purposes only, and information for each fund follows this page.

### Resources and Requirements

#### General Fund & Local Option Levy Fund

	2022/23 Actual	2023/24 Actual	2024/25 Revised Budget	2025/26 City Manager Proposed	2025/26 Budget Committee Approved	2025/26 City Council Adopted
<b>Resources</b>						
Taxes	36,347,942	37,395,048	50,647,000	52,665,000	-	-
Licenses & Permits	503,259	531,926	536,000	541,000	-	-
Intergovernmental	21,138,342	19,441,770	22,402,000	21,404,000	-	-
Charges for Services	8,466,722	8,563,281	8,368,000	8,705,000	-	-
Utility License Fees	20,036,757	21,075,180	22,268,000	23,755,000	-	-
Miscellaneous Income	951,255	1,872,661	794,000	643,000	-	-
Internal Payments	44,574	93,055	-	-	-	-
Interfund Transfers	1,425,000	3,275,000	87,100	84,000	-	-
Internal Svc Chrg	997,586	1,036,908	1,159,126	1,046,880	-	-
Beginning Balance	26,297,614	31,414,685	26,777,000	35,621,000	-	-
<b>Total Resources</b>	<b>116,209,052</b>	<b>124,699,515</b>	<b>133,038,226</b>	<b>144,464,880</b>	-	-
<b>Requirements</b>						
Police	41,268,762	45,813,546	55,490,833	63,280,646	-	-
Fire	31,971,434	34,756,623	39,784,684	49,301,956	-	-
Community Development	1,055,257	1,284,166	-	-	-	-
Economic Development	-	-	1,271,030	1,180,945	-	-
Community Livability	1,519,196	1,485,789	1,751,013	1,723,506	-	-
Youth Services	-	-	-	739,198	-	-
Parks	4,425,068	4,871,699	5,425,085	5,856,381	-	-
<i>Operating Total</i>	<i>80,239,718</i>	<i>88,211,823</i>	<i>103,722,645</i>	<i>122,082,632</i>	-	-
Transfers	4,554,649	4,053,158	4,144,596	2,911,000	-	-
Contingency	-	-	847,395	1,578,907	-	-
Unappropriated	31,414,685	32,434,533	24,323,590	17,892,341	-	-
<i>Non-Operating Total</i>	<i>35,969,334</i>	<i>36,487,692</i>	<i>29,315,581</i>	<i>22,382,248</i>	-	-
<b>Total Requirements</b>	<b>116,209,052</b>	<b>124,699,515</b>	<b>133,038,226</b>	<b>144,464,880</b>	-	-

## Resources and Requirements by Fund

### General Fund

	2022/23 Actual	2023/24 Actual	2024/25 Revised Budget	2025/26 City Manager Proposed	2025/26 Budget Committee Approved	2025/26 City Council Adopted
<b>Resources</b>						
Taxes	36,347,942	37,395,048	38,447,000	39,876,000	-	-
Licenses & Permits	503,259	531,926	536,000	541,000	-	-
Intergovernmental	21,138,342	19,441,770	22,402,000	21,404,000	-	-
Charges for Services	8,466,722	8,563,281	8,368,000	8,705,000	-	-
Utility License Fees	20,036,757	21,075,180	22,268,000	23,755,000	-	-
Miscellaneous Income	951,255	1,872,661	794,000	643,000	-	-
Internal Payments	44,574	93,055	-	-	-	-
Interfund Transfers	1,425,000	3,275,000	87,100	84,000	-	-
Internal Svc Chrg	997,586	1,036,908	1,159,126	1,046,880	-	-
Beginning Balance	26,297,614	31,414,685	26,777,000	34,570,000	-	-
<b>Total Resources</b>	<b>116,209,052</b>	<b>124,699,515</b>	<b>120,838,226</b>	<b>130,624,880</b>	-	-
<b>Requirements</b>						
Police	41,268,762	45,813,546	48,601,993	55,350,458	-	-
Fire	31,971,434	34,756,623	34,697,919	43,449,051	-	-
Community Development	1,055,257	1,284,166	-	-	-	-
Economic Development	-	-	1,271,030	1,180,945	-	-
Community Livability	1,519,196	1,485,789	1,751,013	1,723,506	-	-
Youth & Recreation Services	-	-	-	739,198	-	-
Parks	4,425,068	4,871,699	5,425,085	5,856,381	-	-
<i>Operating Total</i>	<i>80,239,718</i>	<i>88,211,823</i>	<i>91,747,040</i>	<i>108,299,539</i>	-	-
Transfers	4,554,649	4,053,158	4,144,596	2,911,000	-	-
Contingency	-	-	623,000	1,522,000	-	-
Unappropriated	31,414,685	32,434,533	24,323,590	17,892,341	-	-
<i>Non-Operating Total</i>	<i>35,969,334</i>	<i>36,487,692</i>	<i>29,091,186</i>	<i>22,325,341</i>	-	-
<b>Total Requirements</b>	<b>116,209,052</b>	<b>124,699,515</b>	<b>120,838,226</b>	<b>130,624,880</b>	-	-

## Department Requirements by Division & Category

### General Fund

#### Police

	2022/23 Actual	2023/24 Actual	2024/25 Revised Budget	2025/26 City Manager Proposed	2025/26 Budget Committee Approved	2025/26 City Council Adopted
<b>Requirements by Division</b>						
Police Administration	1,544,508	1,579,641	2,231,195	2,393,321	-	-
Police Operations	20,016,050	22,583,426	23,035,856	26,245,590	-	-
Police Investigations	6,949,430	7,732,966	8,374,427	9,677,306	-	-
Police Records	1,940,406	2,082,732	2,409,398	2,934,449	-	-
Police Services	1,976,668	1,974,860	2,921,128	3,383,056	-	-
Support Services	8,841,700	9,859,921	9,629,989	10,716,736	-	-
<b>Police Total</b>	<b>41,268,762</b>	<b>45,813,546</b>	<b>48,601,993</b>	<b>55,350,458</b>	-	-
<b>Requirements by Category</b>						
Personnel Services	28,054,045	31,417,451	32,626,904	38,253,722	-	-
Materials & Services	13,176,059	14,304,407	15,698,589	16,896,736	-	-
Capital Outlay	38,658	91,688	276,500	200,000	-	-
<b>Police Total</b>	<b>41,268,762</b>	<b>45,813,546</b>	<b>48,601,993</b>	<b>55,350,458</b>	-	-



## Department Requirements by Type

### General Fund

#### Police

	2022/23 Actual	2023/24 Actual	2024/25 Revised Budget	2025/26 City Manager Proposed	2025/26 Budget Committee Approved	2025/26 City Council Adopted
<b>Requirements by Type</b>						
Personnel	17,283,767	18,793,190	19,310,143	20,452,118	-	-
Benefits	10,770,278	12,624,261	13,316,761	17,801,604	-	-
Prof & Tech Services	2,692,732	2,933,725	3,756,700	3,811,000	-	-
Property Services	236,275	169,914	301,600	330,000	-	-
Other Services	263,276	297,234	456,700	511,000	-	-
Materials	1,128,004	1,043,614	1,482,600	1,458,000	-	-
City Grant & Contrib	14,072	-	6,000	5,000	-	-
Internal Payments	-	-	65,000	65,000	-	-
Internal Svc Chrg	8,841,700	9,859,921	9,629,989	10,716,736	-	-
Capital Outlay	38,658	91,688	276,500	200,000	-	-
<b>Police Total</b>	<b>41,268,762</b>	<b>45,813,546</b>	<b>48,601,993</b>	<b>55,350,458</b>	-	-

## Expenditure Information by Fund & Department

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Fund: General

Dept: Police

### FY 2025/26 BUDGET HIGHLIGHTS

#### Materials and Services

Contracted Services	(\$122,000) decrease. Reflects a decrease to better align with actual expenses.
Cell Phone/Wireless Services	(\$22,000) decrease. Reflects decrease due to a portion of these costs being centralized in the IT budget in FY25/26.
Rent/Lease	\$50,400 increase. Reflects increases in training facility leases, range rental, and track rental.
Promotion	\$6,500 increase. Reflects additional funding to address the competitive recruitment market.
Training & Education	\$18,000 increase. Reflects additional training for the K-9 unit and Rapid Response Team.
Travel Expenses	\$33,900 increase. Reflects increase to better align with actual expenditures.
Meals	(\$8,000) decrease. Reflects a shift to Travel Expenses to better align with actual expenditures.
Minor Equipment & Tools	\$29,000 increase. Reflects a one-time purchase of new protective gear.
Computer/Software/Maint	(\$62,000) decrease. Reflects decrease to better align with current technology needs.

#### Capital Outlay

Equipment	\$183,500 increase. Reflects increase for one-time capital purchases for the Real Time Information Center that will be funded with private donations (see Designated Purpose Fund).
Motor Vehicles	(\$260,000) decrease. Reflects a decrease due to one-time vehicle purchases from FY24/25.

**NOTE:** Commentary on line items of variances of +/- 10% from fiscal year 2024/25 to fiscal year 2025/26 proposed. This does not include 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 Requirements by Department

### General Fund

#### Police

Requirements by Account	2022/23 Actual	2023/24 Actual	2024/25 Revised Budget	2025/26 City Manager Proposed	2025/26 Budget Committee Approved	2025/26 City Council Adopted
<b>Personnel</b>						
501001 Wages/Salaries	13,674,522	14,055,441	13,319,235	14,354,742	-	-
501004 Limited Term	133,204	134,454	-	-	-	-
501006 Temporary & Seasonal	89,328	158,249	205,232	193,680	-	-
501010 Overtime	1,702,641	2,279,530	3,347,000	3,381,500	-	-
501030 Premium Pay	1,651,169	2,046,916	1,964,676	2,048,196	-	-
501070 Accrued Comp Absence	32,902	118,600	474,000	474,000	-	-
<b>Total Personnel</b>	<b>17,283,767</b>	<b>18,793,190</b>	<b>19,310,143</b>	<b>20,452,118</b>	-	-
<b>Benefits</b>						
501101 FICA	1,294,968	1,392,232	1,478,038	1,558,452	-	-
501102 Tri-Met Tax	133,012	139,540	158,948	169,521	-	-
501110 PERS - Employer	3,353,016	4,549,727	4,671,804	6,287,027	-	-
501111 PERS - IAP Pickup	965,025	1,048,388	1,148,069	1,226,372	-	-
501112 PERS - Bond	612,011	669,837	708,147	752,876	-	-
501113 PERS - UAL	-	-	-	1,860,475	-	-
501120 Health Insurance	3,071,752	3,245,625	3,515,766	3,984,119	-	-
501121 Dental Insurance	277,345	269,871	285,484	293,495	-	-
501122 Workers' Compensation	536,962	588,613	610,102	751,192	-	-
501130 Other Benefits	526,187	720,429	740,403	918,075	-	-
<b>Total Benefits</b>	<b>10,770,278</b>	<b>12,624,261</b>	<b>13,316,761</b>	<b>17,801,604</b>	-	-
<b>Prof &amp; Tech Services</b>						
502006 Contracted Services	416,319	540,903	823,000	701,000	-	-
502008 Med & Psych	23,937	23,982	35,000	37,000	-	-
502010 Dispatch Services	2,251,471	2,366,568	2,898,000	3,072,000	-	-
502020 Permits & Licenses	1,005	2,272	700	1,000	-	-
<b>Total Prof &amp; Tech Services</b>	<b>2,692,732</b>	<b>2,933,725</b>	<b>3,756,700</b>	<b>3,811,000</b>	-	-
<b>Property Services</b>						
502104 Utility Services	2,856	3,699	9,000	9,000	-	-
502106 Cell Phone/Wireless Services	180,905	33,833	108,000	86,000	-	-
502124 Infrastructure R & M	3,502	31,838	40,000	40,000	-	-
502140 Rent/Lease	49,012	100,544	144,600	195,000	-	-
<b>Total Property Services</b>	<b>236,275</b>	<b>169,914</b>	<b>301,600</b>	<b>330,000</b>	-	-
<b>Other Services</b>						
502204 Printing	15,677	5,731	17,100	18,000	-	-
502208 Promotion	8,755	11,475	57,500	64,000	-	-
502212 Dues & Memberships	10,584	14,310	17,000	20,000	-	-
502214 Training & Education	79,499	87,678	143,000	161,000	-	-
502215 Travel Expenses	112,191	123,470	108,100	142,000	-	-
502216 Meals	16,581	25,693	72,000	64,000	-	-
502221 Uniform Cleaning	19,990	28,877	42,000	42,000	-	-
<b>Total Other Services</b>	<b>263,276</b>	<b>297,234</b>	<b>456,700</b>	<b>511,000</b>	-	-

## Line Item Requirements by Department

### General Fund

#### Police

Requirements by Account	2022/23 Actual	2023/24 Actual	2024/25 Revised Budget	2025/26 City Manager Proposed	2025/26 Budget Committee Approved	2025/26 City Council Adopted
<b>Materials</b>						
502301 Office Supplies	21,028	30,762	30,000	30,000	-	-
502312 Vehicle Supplies, Parts, Maint	29,874	10,195	96,000	96,000	-	-
502314 Minor Equipment & Tools	227,450	183,645	231,000	260,000	-	-
502316 Equip Supplies, Parts, Maint	197,507	245,078	339,000	349,000	-	-
502324 First Aid & Safety	45,009	15,643	25,000	25,000	-	-
502325 Other Supplies	185,971	233,066	217,000	225,000	-	-
502326 PPE & Uniforms	185,468	162,961	219,200	210,000	-	-
502360 Books & Publications	495	2,294	2,400	2,000	-	-
502361 Postage & Delivery	2,494	3,242	5,000	5,000	-	-
502363 Computer/Software/Maint	221,327	143,078	303,000	241,000	-	-
502364 Employee Recognition	11,382	13,651	15,000	15,000	-	-
<b>Total Materials</b>	<b>1,128,004</b>	<b>1,043,614</b>	<b>1,482,600</b>	<b>1,458,000</b>	-	-
<b>City Grant &amp; Contrib</b>						
502406 Customer Assistance	11,401	-	-	-	-	-
502408 Incentive Programs	2,672	-	6,000	5,000	-	-
<b>Total City Grant &amp; Contrib</b>	<b>14,072</b>	-	<b>6,000</b>	<b>5,000</b>	-	-
<b>Internal Payments</b>						
502810 Internal Professional Services	-	-	65,000	65,000	-	-
<b>Total Internal Payments</b>	-	-	<b>65,000</b>	<b>65,000</b>	-	-
<b>Internal Svc Chrg</b>						
502904 ISC - Property Management	574,546	573,122	655,845	791,034	-	-
502906 ISC - Vehicle Maint & Fuel	1,037,191	1,126,850	1,116,739	1,171,279	-	-
502910 ISC - Legal	365,050	450,638	484,587	520,182	-	-
502916 ISC - City Administration	760,112	900,664	1,051,238	1,342,475	-	-
502918 ISC - Financial Services	709,769	678,157	939,396	1,237,235	-	-
502922 ISC - Information Services	2,118,291	2,458,255	2,672,314	2,832,018	-	-
502924 ISC - Citywide Services	1,005,219	1,122,941	1,417,465	1,434,333	-	-
502926 ISC - General Support Services	24,750	82,347	84,914	83,423	-	-
502930 ISC - Liability Management	682,109	892,056	1,000,225	1,043,599	-	-
502950 ISC - Equipment Replacement	1,439,973	1,454,400	-	-	-	-
502952 ISC - Computer Replacement	124,690	120,491	207,266	261,158	-	-
<b>Total Internal Svc Chrg</b>	<b>8,841,700</b>	<b>9,859,921</b>	<b>9,629,989</b>	<b>10,716,736</b>	-	-
<b>Capital Outlay</b>						
503008 Equipment	38,658	91,688	16,500	200,000	-	-
503010 Motor Vehicles	-	-	260,000	-	-	-
<b>Total Capital Outlay</b>	<b>38,658</b>	<b>91,688</b>	<b>276,500</b>	<b>200,000</b>	-	-
<b>Police Total</b>	<b>41,268,762</b>	<b>45,813,546</b>	<b>48,601,993</b>	<b>55,350,458</b>	-	-

## Department Requirements by Division & Category

### General Fund

#### Fire

	2022/23 Actual	2023/24 Actual	2024/25 Revised Budget	2025/26 City Manager Proposed	2025/26 Budget Committee Approved	2025/26 City Council Adopted
<b>Requirements by Division</b>						
Fire Administration	957,994	1,270,511	1,427,776	1,625,596	-	-
Life Safety	1,477,131	1,557,016	1,826,076	2,210,309	-	-
Training & Safety	1,561,171	1,741,730	1,871,464	2,168,924	-	-
Emergency Operations	22,432,001	24,641,635	23,208,035	30,215,956	-	-
Support Services	5,543,138	5,545,731	6,364,568	7,228,266	-	-
<b>Fire Total</b>	<b>31,971,434</b>	<b>34,756,623</b>	<b>34,697,919</b>	<b>43,449,051</b>	-	-
<b>Requirements by Category</b>						
Personnel Services	24,112,053	26,735,753	25,213,051	30,092,785	-	-
Materials & Services	7,847,464	7,939,544	9,291,368	10,206,266	-	-
Capital Outlay	11,917	81,326	193,500	3,150,000	-	-
<b>Fire Total</b>	<b>31,971,434</b>	<b>34,756,623</b>	<b>34,697,919</b>	<b>43,449,051</b>	-	-

## Department Requirements by Type

### General Fund

#### Fire

	2022/23 Actual	2023/24 Actual	2024/25 Revised Budget	2025/26 City Manager Proposed	2025/26 Budget Committee Approved	2025/26 City Council Adopted
<b>Requirements by Type</b>						
Personnel	14,905,305	15,831,678	14,867,446	16,034,650	-	-
Benefits	9,206,748	10,904,075	10,345,605	14,058,135	-	-
Prof & Tech Services	1,153,920	1,200,478	1,583,300	1,620,000	-	-
Property Services	165,078	119,573	139,300	74,000	-	-
Other Services	43,151	69,226	66,000	112,000	-	-
Materials	934,238	1,004,535	1,138,200	1,172,000	-	-
City Grant & Contrib	7,940	-	-	-	-	-
Internal Svc Chrg	5,543,138	5,545,731	6,364,568	7,228,266	-	-
Capital Outlay	11,917	81,326	193,500	3,150,000	-	-
<b>Fire Total</b>	<b>31,971,434</b>	<b>34,756,623</b>	<b>34,697,919</b>	<b>43,449,051</b>	<b>-</b>	<b>-</b>

## Expenditure Information by Fund & Department

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Fund: General

Dept: Fire

### FY 2025/26 BUDGET HIGHLIGHTS

#### Personnel Services

Wages/Salaries	\$1,347,000 increase. Reflects anticipated expenditures based on budgeted staffing levels and the Fire collective bargaining agreement.
Limited Term	\$28,167 increase. Reflects anticipated expenditures based on budgeted staffing levels.
Temporary & Seasonal	\$28,527 increase. Reflects anticipated expenditures based on expected retirements and rehiring of retirees through the temporary workback program.
Overtime	(\$343,000) decrease. Reflects a decrease due to one-time expenditures in FY 2024/25 related to conflagrations.
Premium Pay	\$306,510 increase. Reflects anticipated expenditures based on budgeted staffing levels and the Fire collective bargaining agreement. Also includes a placeholder to support staffing changes based on recommendations in investigative reports following on the job injuries last year.

#### Materials and Services

Contracted Services	(\$41,900) decrease. Reflects decrease in anticipated expenditures due to recruitment in FY 2024/25.
Cell Phone/Wireless Services	(\$66,700) decrease. Reflects centralization of high-speed internet expenditures in the IT budget.
Promotion	\$20,200 increase. Reflects increase in anticipated expenditures to provide fire outreach and educational materials.
Training & Education	\$15,100 increase. Reflects an increase in anticipated expenditures for an officer development program.
Minor Equipment & Tools	\$29,700 increase. Aligns budget with actual expenditures for supplies such as fire hose, ladders, tools, and other critical firefighting equipment as well as a shift of budget from Minor Equipment & Tools.
Computer/Software/Maint	(\$19,100) decrease. Reflects a shift of budget to Minor Equipment & Tools.

**NOTE:** Commentary on line items of variances of +/- 10% from fiscal year 2024/25 to fiscal year 2025/26 proposed. This does not include 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

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### Capital Outlay

#### Equipment

\$286,500 increase. Reflects anticipated expenditures to outfit three fire engines with firefighting tools and equipment.

#### Motor Vehicles

\$2,670,000 increase. Reflects anticipated expenditures to purchase three fire engines.

**NOTE:** Commentary on line items of variances of +/- 10% from fiscal year 2024/25 to fiscal year 2025/26 proposed. This does not include 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 Requirements by Department

### General Fund

#### Fire

Requirements by Account	2022/23 Actual	2023/24 Actual	2024/25 Revised Budget	2025/26 City Manager Proposed	2025/26 Budget Committee Approved	2025/26 City Council Adopted
<b>Personnel</b>						
501001 Wages/Salaries	10,814,730	11,731,702	11,287,844	12,422,844	-	-
501004 Limited Term	-	43,438	63,381	91,548	-	-
501006 Temporary & Seasonal	215,016	5,032	108,473	137,000	-	-
501010 Overtime	2,983,550	3,029,807	2,074,000	1,731,000	-	-
501030 Premium Pay	881,803	938,755	1,013,748	1,320,258	-	-
501070 Accrued Comp Absence	10,206	82,945	320,000	332,000	-	-
<b>Total Personnel</b>	<b>14,905,305</b>	<b>15,831,678</b>	<b>14,867,446</b>	<b>16,034,650</b>	-	-
<b>Benefits</b>						
501101 FICA	1,062,941	1,156,601	1,197,400	1,291,731	-	-
501102 Tri-Met Tax	114,252	120,546	121,800	131,609	-	-
501110 PERS - Employer	3,055,768	3,993,358	3,688,873	4,834,027	-	-
501111 PERS - IAP Pickup	863,751	929,334	844,827	956,846	-	-
501112 PERS - Bond	541,670	569,360	544,527	584,170	-	-
501113 PERS - UAL	-	-	-	1,425,018	-	-
501120 Health Insurance	2,361,131	2,638,928	2,697,741	3,032,450	-	-
501121 Dental Insurance	215,628	220,816	208,641	223,335	-	-
501122 Workers' Compensation	586,980	610,652	573,090	858,762	-	-
501130 Other Benefits	404,628	664,479	468,706	720,187	-	-
<b>Total Benefits</b>	<b>9,206,748</b>	<b>10,904,075</b>	<b>10,345,605</b>	<b>14,058,135</b>	-	-
<b>Prof &amp; Tech Services</b>						
502006 Contracted Services	129,096	136,193	265,900	224,000	-	-
502010 Dispatch Services	1,011,530	1,063,241	1,302,000	1,380,000	-	-
502020 Permits & Licenses	13,294	1,044	15,400	16,000	-	-
<b>Total Prof &amp; Tech Services</b>	<b>1,153,920</b>	<b>1,200,478</b>	<b>1,583,300</b>	<b>1,620,000</b>	-	-
<b>Property Services</b>						
502104 Utility Services	445	165	300	-	-	-
502106 Cell Phone/Wireless Services	116,084	71,007	76,700	10,000	-	-
502124 Infrastructure R & M	21,035	19,285	30,000	30,000	-	-
502140 Rent/Lease	27,515	29,116	32,300	34,000	-	-
<b>Total Property Services</b>	<b>165,078</b>	<b>119,573</b>	<b>139,300</b>	<b>74,000</b>	-	-
<b>Other Services</b>						
502204 Printing	1,046	1,643	4,600	5,000	-	-
502208 Promotion	3,311	5,092	4,800	25,000	-	-
502212 Dues & Memberships	5,035	1,807	6,300	8,000	-	-
502214 Training & Education	11,526	38,861	25,900	41,000	-	-
502215 Travel Expenses	13,967	13,315	18,200	22,000	-	-
502216 Meals	8,266	8,508	6,200	11,000	-	-
<b>Total Other Services</b>	<b>43,151</b>	<b>69,226</b>	<b>66,000</b>	<b>112,000</b>	-	-

## Line Item Requirements by Department

### General Fund

#### Fire

Requirements by Account	2022/23 Actual	2023/24 Actual	2024/25 Revised Budget	2025/26 City Manager Proposed	2025/26 Budget Committee Approved	2025/26 City Council Adopted
<b>Materials</b>						
502301 Office Supplies	4,112	5,285	5,800	6,000	-	-
502310 Gas, Oil, Lube	14	-	100	-	-	-
502312 Vehicle Supplies, Parts, Maint	38,767	38,846	55,000	56,000	-	-
502314 Minor Equipment & Tools	122,878	181,193	153,300	183,000	-	-
502316 Equip Supplies, Parts, Maint	170,384	148,295	185,700	191,000	-	-
502324 First Aid & Safety	120,422	130,944	141,700	143,000	-	-
502325 Other Supplies	45,012	82,227	47,500	48,000	-	-
502326 PPE & Uniforms	332,846	303,882	400,200	414,000	-	-
502360 Books & Publications	6,294	7,315	10,000	11,000	-	-
502361 Postage & Delivery	179	1,341	3,800	3,000	-	-
502363 Computer/Software/Maint	88,722	98,391	129,100	110,000	-	-
502364 Employee Recognition	4,608	6,816	6,000	7,000	-	-
<b>Total Materials</b>	<b>934,238</b>	<b>1,004,535</b>	<b>1,138,200</b>	<b>1,172,000</b>	-	-
<b>City Grant &amp; Contrib</b>						
502406 Customer Assistance	7,940	-	-	-	-	-
<b>Total City Grant &amp; Contrib</b>	<b>7,940</b>	-	-	-	-	-
<b>Internal Svc Chrg</b>						
502904 ISC - Property Management	273,897	272,892	654,282	686,415	-	-
502906 ISC - Vehicle Maint & Fuel	829,302	893,804	869,975	925,411	-	-
502910 ISC - Legal	240,570	319,049	350,593	387,640	-	-
502916 ISC - City Administration	538,610	670,566	739,677	967,469	-	-
502918 ISC - Financial Services	502,935	504,907	660,981	891,627	-	-
502922 ISC - Information Services	861,519	1,008,293	1,358,723	1,564,308	-	-
502924 ISC - Citywide Services	712,290	836,062	997,364	1,033,669	-	-
502926 ISC - General Support Services	17,537	61,308	59,748	60,119	-	-
502930 ISC - Liability Management	443,301	592,632	636,421	670,886	-	-
502950 ISC - Equipment Replacement	1,065,000	330,000	-	-	-	-
502952 ISC - Computer Replacement	58,177	56,218	36,804	40,722	-	-
<b>Total Internal Svc Chrg</b>	<b>5,543,138</b>	<b>5,545,731</b>	<b>6,364,568</b>	<b>7,228,266</b>	-	-
<b>Capital Outlay</b>						
503008 Equipment	11,917	5,750	63,500	350,000	-	-
503010 Motor Vehicles	-	75,576	130,000	2,800,000	-	-
<b>Total Capital Outlay</b>	<b>11,917</b>	<b>81,326</b>	<b>193,500</b>	<b>3,150,000</b>	-	-
<b>Fire Total</b>	<b>31,971,434</b>	<b>34,756,623</b>	<b>34,697,919</b>	<b>43,449,051</b>	-	-

## Department Requirements by Division & Category

### General Fund

#### Economic Development

	2022/23 Actual	2023/24 Actual	2024/25 Revised Budget	2025/26 City Manager Proposed	2025/26 Budget Committee Approved	2025/26 City Council Adopted
<b>Requirements by Division</b>						
Economic Development Admin	-	-	569,730	452,450	-	-
Economic Development	-	-	446,092	492,666	-	-
Support Services	-	-	255,208	235,829	-	-
<b>Economic Development Total</b>	-	-	<b>1,271,030</b>	<b>1,180,945</b>	-	-
<b>Requirements by Category</b>						
Personnel Services	-	-	730,122	656,116	-	-
Materials & Services	-	-	540,908	524,829	-	-
<b>Economic Development Total</b>	-	-	<b>1,271,030</b>	<b>1,180,945</b>	-	-

## Department Requirements by Type

### General Fund

### Economic Development

	2022/23 Actual	2023/24 Actual	2024/25 Revised Budget	2025/26 City Manager Proposed	2025/26 Budget Committee Approved	2025/26 City Council Adopted
<b>Requirements by Type</b>						
Personnel	-	-	438,919	339,557	-	-
Benefits	-	-	291,203	316,559	-	-
Prof & Tech Services	-	-	150,000	150,000	-	-
Property Services	-	-	8,400	8,000	-	-
Other Services	-	-	103,600	106,000	-	-
Materials	-	-	8,500	10,000	-	-
City Grant & Contrib	-	-	15,200	15,000	-	-
Internal Svc Chrg	-	-	255,208	235,829	-	-
<b>Economic Development Total</b>	-	-	<b>1,271,030</b>	<b>1,180,945</b>	-	-

## Expenditure Information by Fund & Department

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Fund: General

Dept: Economic Development

### FY 2025/26 BUDGET HIGHLIGHTS

#### Personnel Services

##### Wages/Salaries

(\$99,362) decrease. Reflects restructuring of positions in Economic Development and Urban Renewal resulting in an overall reduction in staffing.

**NOTE:** Commentary on line items of variances of +/- 10% from fiscal year 2024/25 to fiscal year 2025/26 proposed. This does not include 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 Requirements by Department

### General Fund

#### Economic Development

Requirements by Account	2022/23 Actual	2023/24 Actual	2024/25 Revised Budget	2025/26 City Manager Proposed	2025/26 Budget Committee Approved	2025/26 City Council Adopted
<b>Personnel</b>						
501001 Wages/Salaries	-	-	435,919	336,557	-	-
501010 Overtime	-	-	2,000	2,000	-	-
501030 Premium Pay	-	-	1,000	1,000	-	-
<b>Total Personnel</b>	-	-	<b>438,919</b>	<b>339,557</b>	-	-
<b>Benefits</b>						
501101 FICA	-	-	33,587	24,597	-	-
501102 Tri-Met Tax	-	-	4,163	2,649	-	-
501110 PERS - Employer	-	-	88,249	86,055	-	-
501111 PERS - IAP Pickup	-	-	26,569	19,289	-	-
501112 PERS - Bond	-	-	17,657	11,761	-	-
501113 PERS - UAL	-	-	-	46,887	-	-
501120 Health Insurance	-	-	92,663	101,732	-	-
501121 Dental Insurance	-	-	8,119	7,602	-	-
501122 Workers' Compensation	-	-	6,836	4,107	-	-
501130 Other Benefits	-	-	13,360	11,880	-	-
<b>Total Benefits</b>	-	-	<b>291,203</b>	<b>316,559</b>	-	-
<b>Prof &amp; Tech Services</b>						
502006 Contracted Services	-	-	150,000	150,000	-	-
<b>Total Prof &amp; Tech Services</b>	-	-	<b>150,000</b>	<b>150,000</b>	-	-
<b>Property Services</b>						
502140 Rent/Lease	-	-	8,400	8,000	-	-
<b>Total Property Services</b>	-	-	<b>8,400</b>	<b>8,000</b>	-	-
<b>Other Services</b>						
502204 Printing	-	-	7,500	8,000	-	-
502208 Promotion	-	-	14,500	15,000	-	-
502212 Dues & Memberships	-	-	57,100	58,000	-	-
502214 Training & Education	-	-	10,000	10,000	-	-
502215 Travel Expenses	-	-	11,000	11,000	-	-
502216 Meals	-	-	3,500	4,000	-	-
<b>Total Other Services</b>	-	-	<b>103,600</b>	<b>106,000</b>	-	-
<b>Materials</b>						
502301 Office Supplies	-	-	3,500	4,000	-	-
502314 Minor Equipment & Tools	-	-	1,500	2,000	-	-
502360 Books & Publications	-	-	1,100	1,000	-	-
502361 Postage & Delivery	-	-	400	-	-	-
502363 Computer/Software/Maint	-	-	1,500	2,000	-	-
502364 Employee Recognition	-	-	500	1,000	-	-
<b>Total Materials</b>	-	-	<b>8,500</b>	<b>10,000</b>	-	-
<b>City Grant &amp; Contrib</b>						
502408 Incentive Programs	-	-	5,200	5,000	-	-
502410 Contributions/City Match	-	-	10,000	10,000	-	-
<b>Total City Grant &amp; Contrib</b>	-	-	<b>15,200</b>	<b>15,000</b>	-	-

## Line Item Requirements by Department

### General Fund

#### Economic Development

Requirements by Account	2022/23 Actual	2023/24 Actual	2024/25 Revised Budget	2025/26 City Manager Proposed	2025/26 Budget Committee Approved	2025/26 City Council Adopted
<b>Internal Svc Chrg</b>						
502904 ISC - Property Management	-	-	22,806	21,304	-	-
502910 ISC - Legal	-	-	9,821	12,110	-	-
502916 ISC - City Administration	-	-	34,323	32,780	-	-
502918 ISC - Financial Services	-	-	30,671	30,211	-	-
502922 ISC - Information Services	-	-	83,883	82,383	-	-
502924 ISC - Citywide Services	-	-	46,280	35,023	-	-
502926 ISC - General Support Services	-	-	2,772	2,037	-	-
502930 ISC - Liability Management	-	-	21,219	16,942	-	-
502952 ISC - Computer Replacement	-	-	3,433	3,039	-	-
<b>Total Internal Svc Chrg</b>	-	-	<b>255,208</b>	<b>235,829</b>	-	-
<b>Economic Development Total</b>	-	-	<b>1,271,030</b>	<b>1,180,945</b>	-	-

## Department Requirements by Division & Category

### General Fund

#### Community Livability

	2022/23 Actual	2023/24 Actual	2024/25 Revised Budget	2025/26 City Manager Proposed	2025/26 Budget Committee Approved	2025/26 City Council Adopted
<b>Requirements by Division</b>						
Community Livability Admin	122,217	333,047	342,256	287,578	-	-
Code Compliance	978,846	645,368	919,947	883,520	-	-
Youth Services	606	-	-	-	-	-
Support Services	417,528	507,374	488,810	552,408	-	-
<b>Community Livability Total</b>	<b>1,519,196</b>	<b>1,485,789</b>	<b>1,751,013</b>	<b>1,723,506</b>	-	-

#### Requirements by Category

Personnel Services	1,063,353	935,270	1,168,903	1,075,098	-	-
Materials & Services	455,843	550,519	582,110	648,408	-	-
<b>Community Livability Total</b>	<b>1,519,196</b>	<b>1,485,789</b>	<b>1,751,013</b>	<b>1,723,506</b>	-	-



## Department Requirements by Type

### General Fund

### Community Livability

	2022/23 Actual	2023/24 Actual	2024/25 Revised Budget	2025/26 City Manager Proposed	2025/26 Budget Committee Approved	2025/26 City Council Adopted
<b>Requirements by Type</b>						
Personnel	657,346	557,370	678,838	565,903	-	-
Benefits	406,008	377,899	490,065	509,195	-	-
Prof & Tech Services	15,216	28,882	61,500	63,000	-	-
Property Services	8,464	2,409	3,900	2,000	-	-
Other Services	1,817	1,928	13,600	15,000	-	-
Materials	12,624	9,927	14,200	16,000	-	-
City Grant & Contrib	194	-	100	-	-	-
Internal Svc Chrg	417,528	507,374	488,810	552,408	-	-
<b>Community Livability Total</b>	<b>1,519,196</b>	<b>1,485,789</b>	<b>1,751,013</b>	<b>1,723,506</b>	<b>-</b>	<b>-</b>

## Expenditure Information by Fund & Department

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Fund: General

Dept: Community Livability

### FY 2025/26 BUDGET HIGHLIGHTS

#### Personnel Services

Wages/Salaries	(\$118,881) decrease. Reflects decrease in staffing, reduction in an unfilled position and shift of one position to the Designated Purpose Fund.
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Premium Pay	\$5,946 increase. Reflects increase in add pay due to open management position.
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**NOTE:** Commentary on line items of variances of +/- 10% from fiscal year 2024/25 to fiscal year 2025/26 proposed. This does not include 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 Requirements by Department

### General Fund

#### Community Livability

Requirements by Account	2022/23 Actual	2023/24 Actual	2024/25 Revised Budget	2025/26 City Manager Proposed	2025/26 Budget Committee Approved	2025/26 City Council Adopted
<b>Personnel</b>						
501001 Wages/Salaries	637,833	538,834	660,844	541,963	-	-
501010 Overtime	1,224	3,278	10,000	10,000	-	-
501030 Premium Pay	9,900	11,103	7,994	13,940	-	-
501070 Accrued Comp Absence	8,389	4,155	-	-	-	-
<b>Total Personnel</b>	<b>657,346</b>	<b>557,370</b>	<b>678,838</b>	<b>565,903</b>	-	-
<b>Benefits</b>						
501101 FICA	48,660	33,783	52,157	43,556	-	-
501102 Tri-Met Tax	5,119	4,291	5,586	4,688	-	-
501110 PERS - Employer	98,451	108,940	136,515	152,499	-	-
501111 PERS - IAP Pickup	37,839	32,666	40,936	34,181	-	-
501112 PERS - Bond	23,925	20,100	24,987	20,828	-	-
501113 PERS - UAL	-	-	-	72,779	-	-
501120 Health Insurance	143,157	136,387	178,152	138,620	-	-
501121 Dental Insurance	12,368	11,170	13,695	9,752	-	-
501122 Workers' Compensation	12,956	9,655	13,731	9,503	-	-
501130 Other Benefits	23,532	20,908	24,306	22,789	-	-
<b>Total Benefits</b>	<b>406,008</b>	<b>377,899</b>	<b>490,065</b>	<b>509,195</b>	-	-
<b>Prof &amp; Tech Services</b>						
502006 Contracted Services	15,216	28,882	61,500	63,000	-	-
<b>Total Prof &amp; Tech Services</b>	<b>15,216</b>	<b>28,882</b>	<b>61,500</b>	<b>63,000</b>	-	-
<b>Property Services</b>						
502106 Cell Phone/Wireless Services	6,353	-	-	-	-	-
502140 Rent/Lease	2,111	2,409	3,900	2,000	-	-
<b>Total Property Services</b>	<b>8,464</b>	<b>2,409</b>	<b>3,900</b>	<b>2,000</b>	-	-
<b>Other Services</b>						
502204 Printing	1,119	1,904	5,000	7,000	-	-
502212 Dues & Memberships	-	-	1,700	2,000	-	-
502214 Training & Education	13	-	4,600	4,000	-	-
502215 Travel Expenses	26	22	2,300	2,000	-	-
502216 Meals	659	2	-	-	-	-
<b>Total Other Services</b>	<b>1,817</b>	<b>1,928</b>	<b>13,600</b>	<b>15,000</b>	-	-
<b>Materials</b>						
502301 Office Supplies	5,506	9,282	7,000	7,000	-	-
502314 Minor Equipment & Tools	1,229	216	2,000	2,000	-	-
502316 Equip Supplies, Parts, Maint	510	-	600	1,000	-	-
502326 PPE & Uniforms	5,263	396	1,400	3,000	-	-
502360 Books & Publications	-	-	400	-	-	-
502361 Postage & Delivery	56	32	2,000	2,000	-	-
502363 Computer/Software/Maint	-	-	500	1,000	-	-
502364 Employee Recognition	60	-	300	-	-	-
<b>Total Materials</b>	<b>12,624</b>	<b>9,927</b>	<b>14,200</b>	<b>16,000</b>	-	-
<b>City Grant &amp; Contrib</b>						
502408 Incentive Programs	194	-	100	-	-	-
<b>Total City Grant &amp; Contrib</b>	<b>194</b>	<b>-</b>	<b>100</b>	<b>-</b>	<b>-</b>	<b>-</b>

## Line Item Requirements by Department

### General Fund

#### Community Livability

Requirements by Account	2022/23 Actual	2023/24 Actual	2024/25 Revised Budget	2025/26 City Manager Proposed	2025/26 Budget Committee Approved	2025/26 City Council Adopted
<b>Internal Svc Chrg</b>						
502904 ISC - Property Management	46,374	54,710	56,465	60,570	-	-
502906 ISC - Vehicle Maint & Fuel	22,790	24,248	45,897	57,291	-	-
502910 ISC - Legal	60,209	48,619	74,210	97,600	-	-
502916 ISC - City Administration	22,657	31,404	28,815	36,948	-	-
502918 ISC - Financial Services	21,156	25,062	25,749	34,052	-	-
502922 ISC - Information Services	169,201	169,485	180,157	187,951	-	-
502924 ISC - Citywide Services	29,963	44,308	38,853	39,476	-	-
502926 ISC - General Support Services	738	3,043	2,328	2,296	-	-
502930 ISC - Liability Management	18,593	27,995	27,410	27,107	-	-
502950 ISC - Equipment Replacement	23,364	76,100	-	-	-	-
502952 ISC - Computer Replacement	2,483	2,400	8,926	9,117	-	-
<b>Total Internal Svc Chrg</b>	<b>417,528</b>	<b>507,374</b>	<b>488,810</b>	<b>552,408</b>	-	-
<b>Community Livability Total</b>	<b>1,519,196</b>	<b>1,485,789</b>	<b>1,751,013</b>	<b>1,723,506</b>	-	-

## Department Requirements by Division & Category

### General Fund

#### Youth & Recreation Services

	2022/23 Actual	2023/24 Actual	2024/25 Revised Budget	2025/26 City Manager Proposed	2025/26 Budget Committee Approved	2025/26 City Council Adopted
<b>Requirements by Division</b>						
Youth Services Admin	-	-	-	100,048	-	-
Recreation	-	-	-	518,770	-	-
Support Services	-	-	-	120,380	-	-
<b>Youth &amp; Recreation Services Total</b>	-	-	-	<b>739,198</b>	-	-

#### Requirements by Category

Personnel Services	-	-	-	245,818	-	-
Materials & Services	-	-	-	493,380	-	-
<b>Youth &amp; Recreation Services Total</b>	-	-	-	<b>739,198</b>	-	-

## Department Requirements by Type

### General Fund

#### Youth & Recreation Services

	2022/23 Actual	2023/24 Actual	2024/25 Revised Budget	2025/26 City Manager Proposed	2025/26 Budget Committee Approved	2025/26 City Council Adopted
<b>Requirements by Type</b>						
Personnel	-	-	-	149,696	-	-
Benefits	-	-	-	96,122	-	-
Prof & Tech Services	-	-	-	338,000	-	-
Other Services	-	-	-	14,000	-	-
Materials	-	-	-	9,000	-	-
City Grant & Contrib	-	-	-	12,000	-	-
Internal Svc Chrg	-	-	-	120,380	-	-
<b>Youth &amp; Recreation Services Total</b>	-	-	-	<b>739,198</b>	-	-

## Expenditure Information by Fund & Department

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Fund: General

Dept: Youth & Recreation Services

### FY 2025/26 BUDGET HIGHLIGHTS

During fiscal year 2024/25, the Recreation division was moved from the Parks department in the General Fund to the Youth & Recreation Services department in the General Fund.

For this highlights report, only line item changes unrelated to the organizational change have been discussed. As a result, differences between years for each object on the following page(s) may not match the differences presented on this page.

#### Personnel Services

Wages/Salaries	\$58,153 increase. Reflects a realignment of position funding based on grant eligibility and ARPA funding expiration.
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#### Materials and Services

Contributions/City Match	\$6,000 increase. Reflects increase in scholarships for the City of Fairview - PlayEast organization.
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**NOTE:** Commentary on line items of variances of +/- 10% from fiscal year 2024/25 to fiscal year 2025/26 proposed. This does not include 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 Requirements by Department

### General Fund

#### Youth & Recreation Services

Requirements by Account	2022/23 Actual	2023/24 Actual	2024/25 Revised Budget	2025/26 City Manager Proposed	2025/26 Budget Committee Approved	2025/26 City Council Adopted
<b>Personnel</b>						
501001 Wages/Salaries	-	-	-	146,058	-	-
501030 Premium Pay	-	-	-	3,638	-	-
<b>Total Personnel</b>	-	-	-	<b>149,696</b>	-	-
<b>Benefits</b>						
501101 FICA	-	-	-	11,521	-	-
501102 Tri-Met Tax	-	-	-	1,241	-	-
501110 PERS - Employer	-	-	-	40,315	-	-
501111 PERS - IAP Pickup	-	-	-	9,036	-	-
501112 PERS - Bond	-	-	-	5,509	-	-
501113 PERS - UAL	-	-	-	14,156	-	-
501120 Health Insurance	-	-	-	6,172	-	-
501121 Dental Insurance	-	-	-	372	-	-
501122 Workers' Compensation	-	-	-	1,938	-	-
501130 Other Benefits	-	-	-	5,862	-	-
<b>Total Benefits</b>	-	-	-	<b>96,122</b>	-	-
<b>Prof &amp; Tech Services</b>						
502006 Contracted Services	-	-	-	338,000	-	-
<b>Total Prof &amp; Tech Services</b>	-	-	-	<b>338,000</b>	-	-
<b>Other Services</b>						
502204 Printing	-	-	-	4,000	-	-
502208 Promotion	-	-	-	6,000	-	-
502216 Meals	-	-	-	4,000	-	-
<b>Total Other Services</b>	-	-	-	<b>14,000</b>	-	-
<b>Materials</b>						
502301 Office Supplies	-	-	-	2,000	-	-
502316 Equip Supplies, Parts, Maint	-	-	-	1,000	-	-
502325 Other Supplies	-	-	-	4,000	-	-
502341 Signs	-	-	-	2,000	-	-
<b>Total Materials</b>	-	-	-	<b>9,000</b>	-	-
<b>City Grant &amp; Contrib</b>						
502410 Contributions/City Match	-	-	-	12,000	-	-
<b>Total City Grant &amp; Contrib</b>	-	-	-	<b>12,000</b>	-	-



## Line Item Requirements by Department

### General Fund

#### Youth & Recreation Services

Requirements by Account	2022/23 Actual	2023/24 Actual	2024/25 Revised Budget	2025/26 City Manager Proposed	2025/26 Budget Committee Approved	2025/26 City Council Adopted
<b>Internal Svc Chrg</b>						
502904 ISC - Property Management	-	-	-	18,630	-	-
502906 ISC - Vehicle Maint & Fuel	-	-	-	5,871	-	-
502916 ISC - City Administration	-	-	-	14,295	-	-
502918 ISC - Financial Services	-	-	-	13,174	-	-
502922 ISC - Information Services	-	-	-	41,324	-	-
502924 ISC - Citywide Services	-	-	-	15,273	-	-
502926 ISC - General Support Services	-	-	-	888	-	-
502930 ISC - Liability Management	-	-	-	10,165	-	-
502952 ISC - Computer Replacement	-	-	-	760	-	-
<b>Total Internal Svc Chrg</b>	-	-	-	<b>120,380</b>	-	-
<b>Youth &amp; Recreation Services Total</b>	-	-	-	<b>739,198</b>	-	-

## Department Requirements by Division & Category

### General Fund

#### Parks

	2022/23 Actual	2023/24 Actual	2024/25 Revised Budget	2025/26 City Manager Proposed	2025/26 Budget Committee Approved	2025/26 City Council Adopted
<b>Requirements by Division</b>						
Parks & Rec Admin	535,471	576,547	620,175	1,006,627	-	-
Parks Operations	2,524,501	2,631,983	3,094,568	3,616,520	-	-
Recreation	318,366	340,863	488,330	-	-	-
Youth Services	-	147,091	-	-	-	-
Support Services	1,046,730	1,175,215	1,222,012	1,233,234	-	-
<b>Parks Total</b>	<b>4,425,068</b>	<b>4,871,699</b>	<b>5,425,085</b>	<b>5,856,381</b>	<b>-</b>	<b>-</b>
<b>Requirements by Category</b>						
Personnel Services	2,040,630	2,246,978	2,248,462	3,118,147	-	-
Materials & Services	2,377,338	2,561,693	3,116,623	2,648,234	-	-
Capital Outlay	7,099	63,028	60,000	90,000	-	-
<b>Parks Total</b>	<b>4,425,068</b>	<b>4,871,699</b>	<b>5,425,085</b>	<b>5,856,381</b>	<b>-</b>	<b>-</b>

## Department Requirements by Type

### General Fund

#### Parks

	2022/23 Actual	2023/24 Actual	2024/25 Revised Budget	2025/26 City Manager Proposed	2025/26 Budget Committee Approved	2025/26 City Council Adopted
<b>Requirements by Type</b>						
Personnel	1,259,732	1,352,559	1,316,743	1,630,658	-	-
Benefits	780,898	894,418	931,719	1,487,489	-	-
Prof & Tech Services	614,968	736,456	1,088,011	594,000	-	-
Property Services	619,050	539,551	646,000	650,000	-	-
Other Services	20,735	27,471	28,300	27,000	-	-
Materials	73,330	74,819	125,700	143,000	-	-
City Grant & Contrib	1,018	7,441	6,600	1,000	-	-
Internal Payments	1,508	740	-	-	-	-
Internal Svc Chrg	1,046,730	1,175,215	1,222,012	1,233,234	-	-
Capital Outlay	7,099	63,028	60,000	90,000	-	-
<b>Parks Total</b>	<b>4,425,068</b>	<b>4,871,699</b>	<b>5,425,085</b>	<b>5,856,381</b>	-	-

## Expenditure Information by Fund & Department

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Fund: General

Dept: Parks

### FY 2025/26 BUDGET HIGHLIGHTS

During fiscal year 2024/25, the Recreation division was moved from the Parks department in the General Fund to the Youth & Recreation Services department in the General Fund. Please refer to the Youth & Recreation Services highlights of the General Fund for highlights related to these functions.

#### Personnel Services

Wages/Salaries	\$330,256 increase. Reflects management reorganization and the addition of a Public Utility Worker 2 in addition to anticipated expenditures based on budget staffing levels.
Temporary & Seasonal	\$53,000 increase. Reflects shift from contracted temporary workers to seasonal staff.
Overtime	\$5,700 increase. Reflects increase due to open positions and program needs.
Premium Pay	\$16,381 increase. Reflects increases in certification pay and other add pays based on collective bargaining agreements.

#### Materials and Services

Contracted Services	(\$157,811) decrease. Reflects shift in contracted temporary workers to seasonal staff.
Minor Equipment & Tools	\$15,500 increase. Reflects increase in equipment needs.
PPE & Uniforms	\$5,000 increase. Reflects increase in contract and increased staffing.

#### Capital Outlay

Motor Vehicles	\$30,000 increase. Reflects new vehicle purchase related to increased staffing to support Gradin Park.
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**NOTE:** Commentary on line items of variances of +/- 10% from fiscal year 2024/25 to fiscal year 2025/26 proposed. This does not include 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 Requirements by Department

### General Fund

#### Parks

Requirements by Account	2022/23 Actual	2023/24 Actual	2024/25 Revised Budget	2025/26 City Manager Proposed	2025/26 Budget Committee Approved	2025/26 City Council Adopted
<b>Personnel</b>						
501001 Wages/Salaries	1,127,963	1,234,365	1,213,832	1,456,183	-	-
501006 Temporary & Seasonal	91,447	58,564	52,000	105,000	-	-
501010 Overtime	9,869	17,870	12,300	18,000	-	-
501030 Premium Pay	28,159	35,327	38,611	51,475	-	-
501070 Accrued Comp Absence	2,295	6,434	-	-	-	-
<b>Total Personnel</b>	<b>1,259,732</b>	<b>1,352,559</b>	<b>1,316,743</b>	<b>1,630,658</b>	-	-
<b>Benefits</b>						
501101 FICA	96,594	103,167	97,263	125,443	-	-
501102 Tri-Met Tax	10,026	10,697	10,415	13,514	-	-
501110 PERS - Employer	169,783	241,676	254,520	415,700	-	-
501111 PERS - IAP Pickup	66,068	72,168	76,327	92,049	-	-
501112 PERS - Bond	40,474	45,839	46,555	56,152	-	-
501113 PERS - UAL	-	-	-	139,586	-	-
501120 Health Insurance	271,348	280,066	313,551	467,441	-	-
501121 Dental Insurance	25,290	24,756	26,586	34,290	-	-
501122 Workers' Compensation	58,747	57,807	59,085	77,911	-	-
501130 Other Benefits	42,569	58,242	47,418	65,403	-	-
<b>Total Benefits</b>	<b>780,898</b>	<b>894,418</b>	<b>931,719</b>	<b>1,487,489</b>	-	-
<b>Prof &amp; Tech Services</b>						
502006 Contracted Services	602,835	727,688	1,070,611	575,000	-	-
502008 Med & Psych	469	1,154	2,000	2,000	-	-
502020 Permits & Licenses	11,664	7,614	15,400	17,000	-	-
<b>Total Prof &amp; Tech Services</b>	<b>614,968</b>	<b>736,456</b>	<b>1,088,011</b>	<b>594,000</b>	-	-
<b>Property Services</b>						
502104 Utility Services	397,922	429,016	450,500	453,000	-	-
502106 Cell Phone/Wireless Services	13,362	3,172	2,800	1,000	-	-
502124 Infrastructure R & M	201,126	103,946	187,500	189,000	-	-
502140 Rent/Lease	6,640	3,417	5,200	7,000	-	-
<b>Total Property Services</b>	<b>619,050</b>	<b>539,551</b>	<b>646,000</b>	<b>650,000</b>	-	-
<b>Other Services</b>						
502204 Printing	680	1,492	5,000	2,000	-	-
502208 Promotion	5,634	15,213	3,400	1,000	-	-
502212 Dues & Memberships	337	2,025	3,200	4,000	-	-
502214 Training & Education	8,408	5,534	10,100	14,000	-	-
502215 Travel Expenses	3,092	11	4,800	5,000	-	-
502216 Meals	2,583	3,196	1,800	1,000	-	-
<b>Total Other Services</b>	<b>20,735</b>	<b>27,471</b>	<b>28,300</b>	<b>27,000</b>	-	-

## Line Item Requirements by Department

### General Fund

#### Parks

Requirements by Account	2022/23 Actual	2023/24 Actual	2024/25 Revised Budget	2025/26 City Manager Proposed	2025/26 Budget Committee Approved	2025/26 City Council Adopted
<b>Materials</b>						
502301 Office Supplies	1,866	1,511	3,800	5,000	-	-
502310 Gas, Oil, Lube	1,489	1,083	3,000	3,000	-	-
502312 Vehicle Supplies, Parts, Maint	1,286	1,805	3,700	4,000	-	-
502314 Minor Equipment & Tools	16,269	10,190	21,500	37,000	-	-
502316 Equip Supplies, Parts, Maint	9,301	8,397	16,700	17,000	-	-
502324 First Aid & Safety	2,900	3,167	-	-	-	-
502325 Other Supplies	9,535	18,588	22,600	19,000	-	-
502326 PPE & Uniforms	10,768	11,578	10,000	15,000	-	-
502341 Signs	1,328	1,347	6,500	5,000	-	-
502360 Books & Publications	-	56	500	-	-	-
502361 Postage & Delivery	25	-	2,600	3,000	-	-
502363 Computer/Software/Maint	18,395	16,942	34,200	35,000	-	-
502364 Employee Recognition	167	154	600	-	-	-
<b>Total Materials</b>	<b>73,330</b>	<b>74,819</b>	<b>125,700</b>	<b>143,000</b>	-	-
<b>City Grant &amp; Contrib</b>						
502406 Customer Assistance	1,018	-	-	-	-	-
502408 Incentive Programs	-	-	600	1,000	-	-
502410 Contributions/City Match	-	7,441	6,000	-	-	-
<b>Total City Grant &amp; Contrib</b>	<b>1,018</b>	<b>7,441</b>	<b>6,600</b>	<b>1,000</b>	-	-
<b>Internal Payments</b>						
502810 Internal Professional Services	1,508	740	-	-	-	-
<b>Total Internal Payments</b>	<b>1,508</b>	<b>740</b>	-	-	-	-
<b>Internal Svc Chrg</b>						
502904 ISC - Property Management	222,586	237,704	301,873	305,447	-	-
502906 ISC - Vehicle Maint & Fuel	200,459	201,088	228,186	261,620	-	-
502910 ISC - Legal	27,996	36,679	45,452	55,348	-	-
502916 ISC - City Administration	73,237	84,956	106,709	108,741	-	-
502918 ISC - Financial Services	68,386	67,798	95,356	100,216	-	-
502922 ISC - Information Services	129,044	167,016	166,108	166,243	-	-
502924 ISC - Citywide Services	96,852	112,263	143,884	116,182	-	-
502926 ISC - General Support Services	2,385	8,232	8,620	6,757	-	-
502930 ISC - Liability Management	87,337	114,606	119,919	108,426	-	-
502950 ISC - Equipment Replacement	129,473	136,200	-	4,254	-	-
502952 ISC - Computer Replacement	8,975	8,673	5,905	-	-	-
<b>Total Internal Svc Chrg</b>	<b>1,046,730</b>	<b>1,175,215</b>	<b>1,222,012</b>	<b>1,233,234</b>	-	-
<b>Capital Outlay</b>						
503008 Equipment	7,099	-	-	-	-	-
503010 Motor Vehicles	-	63,028	60,000	90,000	-	-
<b>Total Capital Outlay</b>	<b>7,099</b>	<b>63,028</b>	<b>60,000</b>	<b>90,000</b>	-	-
<b>Parks Total</b>	<b>4,425,068</b>	<b>4,871,699</b>	<b>5,425,085</b>	<b>5,856,381</b>	-	-

## Department Requirements by Division & Category

### General Fund

#### Community Development

	2022/23 Actual	2023/24 Actual	2024/25 Revised Budget	2025/26 City Manager Proposed	2025/26 Budget Committee Approved	2025/26 City Council Adopted
<b>Requirements by Division</b>						
Economic Development	451,923	511,068	-	-	-	-
Comm Dev Administration	398,562	553,436	-	-	-	-
Support Services	204,773	219,662	-	-	-	-
<b>Community Development Total</b>	<b>1,055,257</b>	<b>1,284,166</b>	-	-	-	-
<b>Requirements by Category</b>						
Personnel Services	711,709	847,019	-	-	-	-
Materials & Services	343,549	437,147	-	-	-	-
<b>Community Development Total</b>	<b>1,055,257</b>	<b>1,284,166</b>	-	-	-	-

## Department Requirements by Type

### General Fund

### Community Development

	2022/23 Actual	2023/24 Actual	2024/25 Revised Budget	2025/26 City Manager Proposed	2025/26 Budget Committee Approved	2025/26 City Council Adopted
<b>Requirements by Type</b>						
Personnel	436,681	513,993	-	-	-	-
Benefits	275,028	333,027	-	-	-	-
Prof & Tech Services	2,790	51,739	-	-	-	-
Property Services	1,439	483	-	-	-	-
Other Services	56,293	63,401	-	-	-	-
Materials	3,049	1,862	-	-	-	-
City Grant & Contrib	75,205	100,000	-	-	-	-
Internal Svc Chrg	204,773	219,662	-	-	-	-
<b>Community Development Total</b>	<b>1,055,257</b>	<b>1,284,166</b>	-	-	-	-



## Line Item Requirements by Department

### General Fund

#### Community Development

Requirements by Account	2022/23 Actual	2023/24 Actual	2024/25 Revised Budget	2025/26 City Manager Proposed	2025/26 Budget Committee Approved	2025/26 City Council Adopted
<b>Personnel</b>						
501001 Wages/Salaries	432,043	506,373	-	-	-	-
501010 Overtime	620	-	-	-	-	-
501030 Premium Pay	4,018	5,930	-	-	-	-
501070 Accrued Comp Absence	-	1,689	-	-	-	-
<b>Total Personnel</b>	<b>436,681</b>	<b>513,993</b>	-	-	-	-
<b>Benefits</b>						
501101 FICA	32,871	38,136	-	-	-	-
501102 Tri-Met Tax	3,002	3,103	-	-	-	-
501110 PERS - Employer	67,029	99,853	-	-	-	-
501111 PERS - IAP Pickup	25,272	28,288	-	-	-	-
501112 PERS - Bond	15,479	18,500	-	-	-	-
501120 Health Insurance	101,648	109,778	-	-	-	-
501121 Dental Insurance	9,275	8,740	-	-	-	-
501122 Workers' Compensation	5,822	6,819	-	-	-	-
501130 Other Benefits	14,630	19,810	-	-	-	-
<b>Total Benefits</b>	<b>275,028</b>	<b>333,027</b>	-	-	-	-
<b>Prof &amp; Tech Services</b>						
502006 Contracted Services	2,790	51,739	-	-	-	-
<b>Total Prof &amp; Tech Services</b>	<b>2,790</b>	<b>51,739</b>	-	-	-	-
<b>Property Services</b>						
502106 Cell Phone/Wireless Services	908	214	-	-	-	-
502140 Rent/Lease	531	269	-	-	-	-
<b>Total Property Services</b>	<b>1,439</b>	<b>483</b>	-	-	-	-
<b>Other Services</b>						
502204 Printing	595	1,833	-	-	-	-
502208 Promotion	495	793	-	-	-	-
502212 Dues & Memberships	47,692	46,046	-	-	-	-
502214 Training & Education	3,701	7,787	-	-	-	-
502215 Travel Expenses	1,851	5,045	-	-	-	-
502216 Meals	1,958	1,896	-	-	-	-
<b>Total Other Services</b>	<b>56,293</b>	<b>63,401</b>	-	-	-	-
<b>Materials</b>						
502301 Office Supplies	1,988	1,712	-	-	-	-
502314 Minor Equipment & Tools	754	-	-	-	-	-
502316 Equip Supplies, Parts, Maint	27	-	-	-	-	-
502360 Books & Publications	186	100	-	-	-	-
502364 Employee Recognition	95	50	-	-	-	-
<b>Total Materials</b>	<b>3,049</b>	<b>1,862</b>	-	-	-	-
<b>City Grant &amp; Contrib</b>						
502410 Contributions/City Match	75,205	100,000	-	-	-	-
<b>Total City Grant &amp; Contrib</b>	<b>75,205</b>	<b>100,000</b>	-	-	-	-

## Line Item Requirements by Department

### General Fund

#### Community Development

Requirements by Account	2022/23 Actual	2023/24 Actual	2024/25 Revised Budget	2025/26 City Manager Proposed	2025/26 Budget Committee Approved	2025/26 City Council Adopted
<b>Internal Svc Chrg</b>						
502904 ISC - Property Management	21,469	19,289	-	-	-	-
502910 ISC - Legal	9,131	11,077	-	-	-	-
502916 ISC - City Administration	26,077	28,002	-	-	-	-
502918 ISC - Financial Services	24,350	22,347	-	-	-	-
502922 ISC - Information Services	70,235	80,163	-	-	-	-
502924 ISC - Citywide Services	34,486	34,194	-	-	-	-
502926 ISC - General Support Services	849	2,713	-	-	-	-
502930 ISC - Liability Management	15,072	18,878	-	-	-	-
502952 ISC - Computer Replacement	3,104	2,999	-	-	-	-
<b>Total Internal Svc Chrg</b>	<b>204,773</b>	<b>219,662</b>	-	-	-	-
<b>Community Development Total</b>	<b>1,055,257</b>	<b>1,284,166</b>	-	-	-	-

## Resources and Requirements by Fund

### Local Option Levy Fund

	2022/23 Actual	2023/24 Actual	2024/25 Revised Budget	2025/26 City Manager Proposed	2025/26 Budget Committee Approved	2025/26 City Council Adopted
<b>Resources</b>						
Taxes	-	-	12,200,000	12,789,000	-	-
Beginning Balance	-	-	-	1,051,000	-	-
<b>Total Resources</b>	-	-	<b>12,200,000</b>	<b>13,840,000</b>	-	-
<b>Requirements</b>						
Police	-	-	6,888,840	7,930,188	-	-
Fire	-	-	5,291,765	5,852,905	-	-
<i>Operating Total</i>	-	-	<i>12,180,605</i>	<i>13,783,093</i>	-	-
Contingency	-	-	19,395	56,907	-	-
<i>Non-Operating Total</i>	-	-	<i>19,395</i>	<i>56,907</i>	-	-
<b>Total Requirements</b>	-	-	<b>12,200,000</b>	<b>13,840,000</b>	-	-

## Department Requirements by Division & Category

### Local Option Levy Fund

#### Police

	2022/23 Actual	2023/24 Actual	2024/25 Revised Budget	2025/26 City Manager Proposed	2025/26 Budget Committee Approved	2025/26 City Council Adopted
<b>Requirements by Division</b>						
Police Operations	-	-	6,267,719	6,953,339	-	-
Police Investigations	-	-	-	174,836	-	-
Police Records	-	-	233,110	344,483	-	-
Police Services	-	-	388,011	457,530	-	-
<b>Police Total</b>	-	-	<b>6,888,840</b>	<b>7,930,188</b>	-	-
<b>Requirements by Category</b>						
Personnel Services	-	-	6,524,840	7,566,188	-	-
Materials & Services	-	-	364,000	364,000	-	-
<b>Police Total</b>	-	-	<b>6,888,840</b>	<b>7,930,188</b>	-	-

## Department Requirements by Type

### Local Option Levy Fund

#### Police

	2022/23 Actual	2023/24 Actual	2024/25 Revised Budget	2025/26 City Manager Proposed	2025/26 Budget Committee Approved	2025/26 City Council Adopted
<b>Requirements by Type</b>						
Personnel	-	-	3,758,289	3,974,280	-	-
Benefits	-	-	2,766,551	3,591,908	-	-
Prof & Tech Services	-	-	364,000	364,000	-	-
<b>Police Total</b>	-	-	<b>6,888,840</b>	<b>7,930,188</b>	-	-

## Expenditure Information by Fund & Department

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Fund: Levy Fund

Dept: Police

### FY 2025/26 BUDGET HIGHLIGHTS

#### Personnel Services

##### Premium Pay

(\$38,636) decrease. Based on anticipated expenditures for positions budgeted in this fund based on collective bargaining agreements.

**NOTE:** Commentary on line items of variances of +/- 10% from fiscal year 2024/25 to fiscal year 2025/26 proposed. This does not include 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 Requirements by Department

### Local Option Levy Fund

#### Police

Requirements by Account	2022/23 Actual	2023/24 Actual	2024/25 Revised Budget	2025/26 City Manager Proposed	2025/26 Budget Committee Approved	2025/26 City Council Adopted
<b>Personnel</b>						
501001 Wages/Salaries	-	-	3,241,997	3,436,004	-	-
501004 Limited Term	-	-	-	60,620	-	-
501010 Overtime	-	-	400,000	400,000	-	-
501030 Premium Pay	-	-	116,292	77,656	-	-
<b>Total Personnel</b>	-	-	<b>3,758,289</b>	<b>3,974,280</b>	-	-
<b>Benefits</b>						
501101 FICA	-	-	258,255	265,002	-	-
501102 Tri-Met Tax	-	-	27,649	29,609	-	-
501110 PERS - Employer	-	-	824,429	1,112,683	-	-
501111 PERS - IAP Pickup	-	-	202,726	213,043	-	-
501112 PERS - Bond	-	-	123,602	131,553	-	-
501113 PERS - UAL	-	-	-	452,814	-	-
501120 Health Insurance	-	-	947,843	986,192	-	-
501121 Dental Insurance	-	-	75,323	74,888	-	-
501122 Workers' Compensation	-	-	104,857	128,040	-	-
501130 Other Benefits	-	-	201,867	198,084	-	-
<b>Total Benefits</b>	-	-	<b>2,766,551</b>	<b>3,591,908</b>	-	-
<b>Prof &amp; Tech Services</b>						
502006 Contracted Services	-	-	364,000	364,000	-	-
<b>Total Prof &amp; Tech Services</b>	-	-	<b>364,000</b>	<b>364,000</b>	-	-
<b>Police Total</b>	-	-	<b>6,888,840</b>	<b>7,930,188</b>	-	-

## Department Requirements by Division & Category

### Local Option Levy Fund

#### Fire

	2022/23 Actual	2023/24 Actual	2024/25 Revised Budget	2025/26 City Manager Proposed	2025/26 Budget Committee Approved	2025/26 City Council Adopted
<b>Requirements by Division</b>						
Emergency Operations	-	-	4,951,855	5,391,671	-	-
Life Safety	-	-	339,910	461,234	-	-
<b>Fire Total</b>	-	-	<b>5,291,765</b>	<b>5,852,905</b>	-	-

#### Requirements by Category

Personnel Services	-	-	5,271,765	5,832,905	-	-
Materials & Services	-	-	20,000	20,000	-	-
<b>Fire Total</b>	-	-	<b>5,291,765</b>	<b>5,852,905</b>	-	-



## Department Requirements by Type

### Local Option Levy Fund

#### Fire

	2022/23 Actual	2023/24 Actual	2024/25 Revised Budget	2025/26 City Manager Proposed	2025/26 Budget Committee Approved	2025/26 City Council Adopted
<b>Requirements by Type</b>						
Personnel	-	-	3,153,657	3,053,296	-	-
Benefits	-	-	2,118,108	2,779,609	-	-
Materials	-	-	20,000	20,000	-	-
<b>Fire Total</b>	-	-	<b>5,291,765</b>	<b>5,852,905</b>	-	-

## Expenditure Information by Fund & Department

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Fund: Levy Fund

Dept: Fire

### FY 2025/26 BUDGET HIGHLIGHTS

#### Personnel Services

##### Premium Pay

\$68,032 increase. Aligns budget to reflect actual expenditures for specialty team assignments or other certifications.

**NOTE:** Commentary on line items of variances of +/- 10% from fiscal year 2024/25 to fiscal year 2025/26 proposed. This does not include 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 Requirements by Department

### Local Option Levy Fund

#### Fire

Requirements by Account	2022/23 Actual	2023/24 Actual	2024/25 Revised Budget	2025/26 City Manager Proposed	2025/26 Budget Committee Approved	2025/26 City Council Adopted
<b>Personnel</b>						
501001 Wages/Salaries	-	-	2,569,811	2,428,418	-	-
501010 Overtime	-	-	500,000	473,000	-	-
501030 Premium Pay	-	-	83,846	151,878	-	-
<b>Total Personnel</b>	-	-	<b>3,153,657</b>	<b>3,053,296</b>	-	-
<b>Benefits</b>						
501101 FICA	-	-	211,863	214,990	-	-
501102 Tri-Met Tax	-	-	22,692	23,115	-	-
501110 PERS - Employer	-	-	682,189	900,084	-	-
501111 PERS - IAP Pickup	-	-	166,233	168,566	-	-
501112 PERS - Bond	-	-	101,347	102,820	-	-
501113 PERS - UAL	-	-	-	352,700	-	-
501120 Health Insurance	-	-	643,633	642,787	-	-
501121 Dental Insurance	-	-	48,802	44,017	-	-
501122 Workers' Compensation	-	-	107,411	159,405	-	-
501130 Other Benefits	-	-	133,938	171,125	-	-
<b>Total Benefits</b>	-	-	<b>2,118,108</b>	<b>2,779,609</b>	-	-
<b>Materials</b>						
502325 Other Supplies	-	-	20,000	20,000	-	-
<b>Total Materials</b>	-	-	<b>20,000</b>	<b>20,000</b>	-	-
<b>Fire Total</b>	-	-	<b>5,291,765</b>	<b>5,852,905</b>	-	-



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## Business Funds Overview

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Five funds are grouped under the category of Business Funds: Urban Design and Planning Fund, Solid Waste & Sustainability Fund, Rental Inspection Fund, Building Fund, and Urban Renewal Support Fund. These funds account for community and development services, waste disposal, sustainability, as well as services provided to the Gresham Redevelopment Commission.

### Business Funds Revenues

Revenues for the Urban Design & Planning Fund include interfund transfers from the General Fund for planning services and a transfer from the Transportation Fund for partial funding of transportation planning services, as well as revenues from charges for private development services. The Solid Waste & Sustainability Fund's revenue comes primarily from charges for services. The Rental Inspection Fund's revenue is from licenses and permit fees generated by the program. The Building Fund's primary revenue is from licenses and permits and charges for services. The Urban Renewal Fund's primary revenue is from an intergovernmental agreement with the Gresham Redevelopment Commission. These revenues are described in greater detail in the *Revenue Information* section of this document.

### Business Funds Expenditures

The Urban Design & Planning Fund provides planning and land use services to private developers and the general community, as well as transportation planning. The Solid Waste and Sustainability Fund provides for the management of the City's solid waste and recycling collection system. The Rental Inspection Fund provides annual mandatory inspections of rental units to address substandard housing concerns. Rental units are selected by statistical sampling. The Building Fund conducts construction plan review, permit issuance and building inspections. The Urban Renewal 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 2025/26, operating expenditures include:

- Urban Design and Planning Fund.
  - \$4.6 million operating budget.
  - 5.4% increase compared to last year's budget.
- Solid Waste & Sustainability Fund.
  - \$1.6 million operating budget.
  - 12.4% increase compared to last year's budget.
- Rental Inspection Fund.
  - \$1.5 million operating budget.
  - 29.2% increase compared to last year's budget.
- Building Fund.
  - \$6.4 million operating budget.
  - 12.2% increase compared to last year's budget.
- Urban Renewal Fund.
  - \$2.0 million operating budget.
  - 14.2% decrease compared to last year's budget.

## Resources and Requirements by Fund

### Urban Design & Planning Fund

	2022/23 Actual	2023/24 Actual	2024/25 Revised Budget	2025/26 City Manager Proposed	2025/26 Budget Committee Approved	2025/26 City Council Adopted
<b>Resources</b>						
Licenses & Permits	158,794	167,796	199,000	212,000	-	-
Intergovernmental	-	3,128	-	-	-	-
Charges for Services	1,027,527	1,064,672	907,000	1,119,000	-	-
Miscellaneous Income	19,113	40,127	37,000	37,000	-	-
Interfund Transfers	2,656,163	2,750,671	2,762,000	2,684,000	-	-
Beginning Balance	715,540	1,259,725	1,228,000	1,855,000	-	-
<b>Total Resources</b>	<b>4,577,136</b>	<b>5,286,119</b>	<b>5,133,000</b>	<b>5,907,000</b>	<b>-</b>	<b>-</b>
<b>Requirements</b>						
Urban Design & Planning	3,259,411	3,584,847	4,329,084	4,563,205	-	-
<i>Operating Total</i>	<i>3,259,411</i>	<i>3,584,847</i>	<i>4,329,084</i>	<i>4,563,205</i>	<i>-</i>	<i>-</i>
Transfers	58,000	66,000	71,000	79,000	-	-
Contingency	-	-	433,000	457,000	-	-
Unappropriated	1,259,725	1,635,272	299,916	807,795	-	-
<i>Non-Operating Total</i>	<i>1,317,725</i>	<i>1,701,272</i>	<i>803,916</i>	<i>1,343,795</i>	<i>-</i>	<i>-</i>
<b>Total Requirements</b>	<b>4,577,136</b>	<b>5,286,119</b>	<b>5,133,000</b>	<b>5,907,000</b>	<b>-</b>	<b>-</b>

## Department Requirements by Division & Category

### Urban Design & Planning Fund

#### Urban Design & Planning

	2022/23 Actual	2023/24 Actual	2024/25 Revised Budget	2025/26 City Manager Proposed	2025/26 Budget Committee Approved	2025/26 City Council Adopted
<b>Requirements by Division</b>						
Comprehensive/Trans Planning	-	-	1,902,219	1,920,670	-	-
Development Planning	2,429,430	2,716,743	1,484,116	1,652,773	-	-
Support Services	829,981	868,104	942,749	989,762	-	-
<b>Urban Design &amp; Planning Total</b>	<b>3,259,411</b>	<b>3,584,847</b>	<b>4,329,084</b>	<b>4,563,205</b>	-	-

#### Requirements by Category

Personnel Services	2,353,806	2,627,614	3,096,835	3,278,443	-	-
Materials & Services	905,605	957,232	1,232,249	1,284,762	-	-
<b>Urban Design &amp; Planning Total</b>	<b>3,259,411</b>	<b>3,584,847</b>	<b>4,329,084</b>	<b>4,563,205</b>	-	-

## Department Requirements by Type

### Urban Design & Planning Fund

#### Urban Design & Planning

	2022/23 Actual	2023/24 Actual	2024/25 Revised Budget	2025/26 City Manager Proposed	2025/26 Budget Committee Approved	2025/26 City Council Adopted
<b>Requirements by Type</b>						
Personnel	1,447,557	1,574,190	1,851,082	1,786,627	-	-
Benefits	906,249	1,053,424	1,245,753	1,491,816	-	-
Prof & Tech Services	51,691	63,783	235,500	235,000	-	-
Property Services	4,710	2,456	10,000	8,000	-	-
Other Services	14,327	13,849	25,000	34,000	-	-
Materials	4,896	9,040	18,000	16,000	-	-
City Grant & Contrib	-	-	1,000	2,000	-	-
Internal Svc Chrg	829,981	868,104	942,749	989,762	-	-
<b>Urban Design &amp; Planning Total</b>	<b>3,259,411</b>	<b>3,584,847</b>	<b>4,329,084</b>	<b>4,563,205</b>	-	-



## Expenditure Information by Fund & Department

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Fund: Urban Design & Planning Fund

Dept: Urban Design & Planning

### FY 2025/26 BUDGET HIGHLIGHTS

No significant operating changes in the Urban Design & Planning Fund, Urban Design & Planning department.

**NOTE:** Commentary on line items of variances of +/- 10% from fiscal year 2024/25 to fiscal year 2025/26 proposed. This does not include 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 Requirements by Department

### Urban Design & Planning Fund

#### Urban Design & Planning

Requirements by Account	2022/23 Actual	2023/24 Actual	2024/25 Revised Budget	2025/26 City Manager Proposed	2025/26 Budget Committee Approved	2025/26 City Council Adopted
<b>Personnel</b>						
501001 Wages/Salaries	1,376,064	1,563,971	1,826,082	1,761,627	-	-
501006 Temporary & Seasonal	25,546	-	-	-	-	-
501010 Overtime	6,723	6,411	15,000	15,000	-	-
501030 Premium Pay	39,225	3,808	10,000	10,000	-	-
<b>Total Personnel</b>	<b>1,447,557</b>	<b>1,574,190</b>	<b>1,851,082</b>	<b>1,786,627</b>	-	-
<b>Benefits</b>						
501101 FICA	112,939	122,083	142,008	137,381	-	-
501102 Tri-Met Tax	11,038	12,035	15,244	14,801	-	-
501110 PERS - Employer	253,580	327,677	393,335	499,409	-	-
501111 PERS - IAP Pickup	86,337	91,050	111,643	107,748	-	-
501112 PERS - Bond	53,079	57,074	68,131	65,758	-	-
501113 PERS - UAL	-	-	-	185,266	-	-
501120 Health Insurance	302,361	335,335	397,880	368,888	-	-
501121 Dental Insurance	27,237	27,504	31,030	26,076	-	-
501122 Workers' Compensation	18,478	22,013	23,948	22,826	-	-
501130 Other Benefits	41,200	58,653	62,534	63,663	-	-
<b>Total Benefits</b>	<b>906,249</b>	<b>1,053,424</b>	<b>1,245,753</b>	<b>1,491,816</b>	-	-
<b>Prof &amp; Tech Services</b>						
502006 Contracted Services	51,691	63,783	235,000	235,000	-	-
502008 Med & Psych	-	-	500	-	-	-
<b>Total Prof &amp; Tech Services</b>	<b>51,691</b>	<b>63,783</b>	<b>235,500</b>	<b>235,000</b>	-	-
<b>Property Services</b>						
502106 Cell Phone/Wireless Services	501	-	-	-	-	-
502140 Rent/Lease	4,209	2,456	10,000	8,000	-	-
<b>Total Property Services</b>	<b>4,710</b>	<b>2,456</b>	<b>10,000</b>	<b>8,000</b>	-	-
<b>Other Services</b>						
502204 Printing	6,113	5,180	6,500	9,000	-	-
502208 Promotion	1,579	4,039	6,500	7,000	-	-
502212 Dues & Memberships	2,066	1,451	5,000	6,000	-	-
502214 Training & Education	1,961	2,406	5,000	7,000	-	-
502215 Travel Expenses	2,204	36	1,000	3,000	-	-
502216 Meals	403	737	1,000	2,000	-	-
<b>Total Other Services</b>	<b>14,327</b>	<b>13,849</b>	<b>25,000</b>	<b>34,000</b>	-	-
<b>Materials</b>						
502301 Office Supplies	4,029	6,008	4,000	5,000	-	-
502314 Minor Equipment & Tools	32	941	2,000	2,000	-	-
502316 Equip Supplies, Parts, Maint	-	-	500	-	-	-
502326 PPE & Uniforms	-	-	500	-	-	-
502360 Books & Publications	-	37	2,000	2,000	-	-
502361 Postage & Delivery	608	1,274	4,000	4,000	-	-
502363 Computer/Software/Maint	-	-	4,500	3,000	-	-
502364 Employee Recognition	227	780	500	-	-	-
<b>Total Materials</b>	<b>4,896</b>	<b>9,040</b>	<b>18,000</b>	<b>16,000</b>	-	-

## Line Item Requirements by Department

### Urban Design & Planning Fund

#### Urban Design & Planning

Requirements by Account	2022/23 Actual	2023/24 Actual	2024/25 Revised Budget	2025/26 City Manager Proposed	2025/26 Budget Committee Approved	2025/26 City Council Adopted
<b>City Grant &amp; Contrib</b>						
502408 Incentive Programs	-	-	1,000	2,000	-	-
<b>Total City Grant &amp; Contrib</b>	-	-	<b>1,000</b>	<b>2,000</b>	-	-
<b>Internal Svc Chrg</b>						
502904 ISC - Property Management	106,583	107,241	109,969	116,132	-	-
502910 ISC - Legal	143,681	126,633	115,958	139,683	-	-
502916 ISC - City Administration	66,803	70,896	83,781	99,127	-	-
502918 ISC - Financial Services	62,378	56,578	74,867	91,357	-	-
502922 ISC - Information Services	227,862	260,106	280,640	287,738	-	-
502924 ISC - Citywide Services	88,345	93,686	112,968	105,910	-	-
502926 ISC - General Support Services	2,175	6,870	6,767	6,160	-	-
502928 ISC - Community Livability	41,222	40,848	47,075	43,267	-	-
502930 ISC - Liability Management	39,796	49,535	53,019	50,825	-	-
502932 ISC - Community Development	30,029	35,315	36,968	29,848	-	-
502952 ISC - Computer Replacement	21,107	20,396	20,737	19,715	-	-
<b>Total Internal Svc Chrg</b>	<b>829,981</b>	<b>868,104</b>	<b>942,749</b>	<b>989,762</b>	-	-
<b>Urban Design &amp; Planning Total</b>	<b>3,259,411</b>	<b>3,584,847</b>	<b>4,329,084</b>	<b>4,563,205</b>	-	-

## Resources and Requirements by Fund

### Solid Waste & Sustainability Fund

	2022/23 Actual	2023/24 Actual	2024/25 Revised Budget	2025/26 City Manager Proposed	2025/26 Budget Committee Approved	2025/26 City Council Adopted
<b>Resources</b>						
Intergovernmental	241,003	313,358	312,300	321,000	-	-
Charges for Services	778,571	816,900	857,200	900,000	-	-
Miscellaneous Income	15,427	25,984	11,000	17,000	-	-
Interfund Transfers	108,000	120,000	120,000	120,000	-	-
Beginning Balance	753,949	813,637	733,600	853,000	-	-
<b>Total Resources</b>	<b>1,896,950</b>	<b>2,089,879</b>	<b>2,034,100</b>	<b>2,211,000</b>	-	-
<b>Requirements</b>						
Environmental Services	1,083,313	1,229,726	1,419,899	1,595,721	-	-
<i>Operating Total</i>	<i>1,083,313</i>	<i>1,229,726</i>	<i>1,419,899</i>	<i>1,595,721</i>	-	-
Transfers	-	-	1,000	-	-	-
Contingency	-	-	141,000	160,000	-	-
Unappropriated	813,637	860,153	472,201	455,279	-	-
<i>Non-Operating Total</i>	<i>813,637</i>	<i>860,153</i>	<i>614,201</i>	<i>615,279</i>	-	-
<b>Total Requirements</b>	<b>1,896,950</b>	<b>2,089,879</b>	<b>2,034,100</b>	<b>2,211,000</b>	-	-

## Department Requirements by Division & Category

### Solid Waste & Sustainability Fund

#### Environmental Services

	2022/23 Actual	2023/24 Actual	2024/25 Revised Budget	2025/26 City Manager Proposed	2025/26 Budget Committee Approved	2025/26 City Council Adopted
<b>Requirements by Division</b>						
Solid Waste	849,659	966,055	1,153,436	1,331,336	-	-
Support Services	233,654	263,671	266,463	264,385	-	-
<b>Environmental Services Total</b>	<b>1,083,313</b>	<b>1,229,726</b>	<b>1,419,899</b>	<b>1,595,721</b>	<b>-</b>	<b>-</b>

#### Requirements by Category

Personnel Services	774,126	887,792	1,050,036	1,220,336	-	-
Materials & Services	309,187	341,934	369,863	375,385	-	-
<b>Environmental Services Total</b>	<b>1,083,313</b>	<b>1,229,726</b>	<b>1,419,899</b>	<b>1,595,721</b>	<b>-</b>	<b>-</b>

## Department Requirements by Type

### Solid Waste & Sustainability Fund

#### Environmental Services

	2022/23 Actual	2023/24 Actual	2024/25 Revised Budget	2025/26 City Manager Proposed	2025/26 Budget Committee Approved	2025/26 City Council Adopted
<b>Requirements by Type</b>						
Personnel	478,144	504,771	585,928	636,893	-	-
Benefits	295,982	383,020	464,108	583,443	-	-
Prof & Tech Services	43,433	44,115	42,500	49,000	-	-
Property Services	2,598	-	1,800	2,000	-	-
Other Services	19,812	17,097	42,900	44,000	-	-
Materials	9,691	9,389	7,900	8,000	-	-
City Grant & Contrib	-	7,663	8,300	8,000	-	-
Internal Svc Chrg	233,654	263,671	266,463	264,385	-	-
<b>Environmental Services Total</b>	<b>1,083,313</b>	<b>1,229,726</b>	<b>1,419,899</b>	<b>1,595,721</b>	<b>-</b>	<b>-</b>

## Expenditure Information by Fund & Department

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Fund: Solid Waste & Sustainability

Dept: Environmental Services

### FY 2025/26 BUDGET HIGHLIGHTS

#### Personnel Services

Wages/Salaries \$58,007 increase. Reflects anticipated expenditures based on budgeted staffing and collective bargaining agreements.

Premium Pay (\$7,042) decrease. Reflects alignment with current staffing.

#### Materials and Services

Contracted Services \$6,500 increase. Reflects a projected contract increase for community outreach.

**NOTE:** Commentary on line items of variances of +/- 10% from fiscal year 2024/25 to fiscal year 2025/26 proposed. This does not include 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 Requirements by Department

### Solid Waste & Sustainability Fund

#### Environmental Services

Requirements by Account	2022/23 Actual	2023/24 Actual	2024/25 Revised Budget	2025/26 City Manager Proposed	2025/26 Budget Committee Approved	2025/26 City Council Adopted
<b>Personnel</b>						
501001 Wages/Salaries	426,572	446,432	565,515	623,522	-	-
501004 Limited Term	43,497	53,738	-	-	-	-
501010 Overtime	1,088	88	2,000	2,000	-	-
501030 Premium Pay	6,087	4,514	18,413	11,371	-	-
501070 Accrued Comp Absence	900	-	-	-	-	-
<b>Total Personnel</b>	<b>478,144</b>	<b>504,771</b>	<b>585,928</b>	<b>636,893</b>	-	-
<b>Benefits</b>						
501101 FICA	36,047	38,000	44,786	48,660	-	-
501102 Tri-Met Tax	3,691	3,780	4,809	5,261	-	-
501110 PERS - Employer	78,172	112,283	129,243	183,571	-	-
501111 PERS - IAP Pickup	26,665	30,453	35,305	38,359	-	-
501112 PERS - Bond	16,332	18,644	21,556	23,430	-	-
501113 PERS - UAL	-	-	-	54,742	-	-
501120 Health Insurance	104,608	141,893	185,508	183,894	-	-
501121 Dental Insurance	8,229	11,020	14,251	12,952	-	-
501122 Workers' Compensation	6,216	6,626	7,577	8,171	-	-
501130 Other Benefits	16,021	20,321	21,073	24,403	-	-
<b>Total Benefits</b>	<b>295,982</b>	<b>383,020</b>	<b>464,108</b>	<b>583,443</b>	-	-
<b>Prof &amp; Tech Services</b>						
502006 Contracted Services	43,433	44,115	42,500	49,000	-	-
<b>Total Prof &amp; Tech Services</b>	<b>43,433</b>	<b>44,115</b>	<b>42,500</b>	<b>49,000</b>	-	-
<b>Property Services</b>						
502106 Cell Phone/Wireless Services	1,319	-	-	-	-	-
502140 Rent/Lease	1,278	-	1,800	2,000	-	-
<b>Total Property Services</b>	<b>2,598</b>	-	<b>1,800</b>	<b>2,000</b>	-	-
<b>Other Services</b>						
502204 Printing	10,561	1,063	15,200	15,000	-	-
502208 Promotion	2,924	4,646	19,000	19,000	-	-
502212 Dues & Memberships	500	897	1,000	1,000	-	-
502214 Training & Education	2,595	4,893	4,000	5,000	-	-
502215 Travel Expenses	2,530	3,234	3,200	3,000	-	-
502216 Meals	702	2,364	500	1,000	-	-
<b>Total Other Services</b>	<b>19,812</b>	<b>17,097</b>	<b>42,900</b>	<b>44,000</b>	-	-
<b>Materials</b>						
502301 Office Supplies	305	375	500	1,000	-	-
502314 Minor Equipment & Tools	8,154	5,622	2,200	2,000	-	-
502361 Postage & Delivery	1,224	692	1,000	1,000	-	-
502363 Computer/Software/Maint	-	2,700	4,200	4,000	-	-
502364 Employee Recognition	8	-	-	-	-	-
<b>Total Materials</b>	<b>9,691</b>	<b>9,389</b>	<b>7,900</b>	<b>8,000</b>	-	-
<b>City Grant &amp; Contrib</b>						
502410 Contributions/City Match	-	7,663	8,300	8,000	-	-
<b>Total City Grant &amp; Contrib</b>	-	<b>7,663</b>	<b>8,300</b>	<b>8,000</b>	-	-



## Line Item Requirements by Department

### Solid Waste & Sustainability Fund

#### Environmental Services

Requirements by Account	2022/23 Actual	2023/24 Actual	2024/25 Revised Budget	2025/26 City Manager Proposed	2025/26 Budget Committee Approved	2025/26 City Council Adopted
<b>Internal Svc Chrg</b>						
502904 ISC - Property Management	30,462	30,593	33,640	33,782	-	-
502906 ISC - Vehicle Maint & Fuel	2,059	2,749	2,778	5,913	-	-
502910 ISC - Legal	12,828	11,704	7,555	9,026	-	-
502916 ISC - City Administration	20,471	22,325	26,738	33,764	-	-
502918 ISC - Financial Services	19,115	17,814	23,893	31,117	-	-
502922 ISC - Information Services	79,422	90,002	81,026	65,784	-	-
502924 ISC - Citywide Services	27,072	29,500	36,053	36,075	-	-
502926 ISC - General Support Services	667	2,163	2,160	2,098	-	-
502928 ISC - Community Livability	12,632	12,862	15,024	14,738	-	-
502930 ISC - Liability Management	13,125	16,733	17,778	16,942	-	-
502932 ISC - Community Development	9,202	11,121	11,798	10,167	-	-
502950 ISC - Equipment Replacement	881	10,579	3,900	2,700	-	-
502952 ISC - Computer Replacement	5,718	5,526	4,120	2,279	-	-
<b>Total Internal Svc Chrg</b>	<b>233,654</b>	<b>263,671</b>	<b>266,463</b>	<b>264,385</b>	-	-
<b>Environmental Services Total</b>	<b>1,083,313</b>	<b>1,229,726</b>	<b>1,419,899</b>	<b>1,595,721</b>	-	-

## Resources and Requirements by Fund

### Rental Inspection Fund

	2022/23 Actual	2023/24 Actual	2024/25 Revised Budget	2025/26 City Manager Proposed	2025/26 Budget Committee Approved	2025/26 City Council Adopted
<b>Resources</b>						
Licenses & Permits	777,492	780,254	1,001,000	1,231,000	-	-
Charges for Services	253	333	-	-	-	-
Miscellaneous Income	106,222	136,304	20,000	27,000	-	-
Beginning Balance	798,940	808,485	655,000	842,000	-	-
<b>Total Resources</b>	<b>1,682,906</b>	<b>1,725,376</b>	<b>1,676,000</b>	<b>2,100,000</b>	<b>-</b>	<b>-</b>
<b>Requirements</b>						
Community Development	-	955,574	-	-	-	-
Community Livability	860,421	-	1,147,342	1,482,285	-	-
<i>Operating Total</i>	<i>860,421</i>	<i>955,574</i>	<i>1,147,342</i>	<i>1,482,285</i>	<i>-</i>	<i>-</i>
Transfers	14,000	16,000	20,000	20,000	-	-
Contingency	-	-	113,000	149,000	-	-
Unappropriated	808,485	753,802	395,658	448,715	-	-
<i>Non-Operating Total</i>	<i>822,485</i>	<i>769,802</i>	<i>528,658</i>	<i>617,715</i>	<i>-</i>	<i>-</i>
<b>Total Requirements</b>	<b>1,682,906</b>	<b>1,725,376</b>	<b>1,676,000</b>	<b>2,100,000</b>	<b>-</b>	<b>-</b>

## Department Requirements by Division & Category

### Rental Inspection Fund

#### Community Livability

	2022/23 Actual	2023/24 Actual	2024/25 Revised Budget	2025/26 City Manager Proposed	2025/26 Budget Committee Approved	2025/26 City Council Adopted
<b>Requirements by Division</b>						
Rental Inspection	647,511	-	880,993	1,217,708	-	-
Support Services	212,910	-	266,349	264,577	-	-
<b>Community Livability Total</b>	<b>860,421</b>	<b>-</b>	<b>1,147,342</b>	<b>1,482,285</b>	<b>-</b>	<b>-</b>

#### Requirements by Category

Personnel Services	636,292	-	845,393	1,181,708	-	-
Materials & Services	224,129	-	301,949	300,577	-	-
<b>Community Livability Total</b>	<b>860,421</b>	<b>-</b>	<b>1,147,342</b>	<b>1,482,285</b>	<b>-</b>	<b>-</b>

## Department Requirements by Type

### Rental Inspection Fund

#### Community Livability

	2022/23 Actual	2023/24 Actual	2024/25 Revised Budget	2025/26 City Manager Proposed	2025/26 Budget Committee Approved	2025/26 City Council Adopted
<b>Requirements by Type</b>						
Personnel	361,371	-	469,376	591,183	-	-
Benefits	274,922	-	376,017	590,525	-	-
Prof & Tech Services	-	-	12,000	12,000	-	-
Property Services	5,488	-	5,000	3,000	-	-
Other Services	4,561	-	7,800	9,000	-	-
Materials	1,169	-	10,800	12,000	-	-
Internal Svc Chrg	212,910	-	266,349	264,577	-	-
<b>Community Livability Total</b>	<b>860,421</b>	<b>-</b>	<b>1,147,342</b>	<b>1,482,285</b>	<b>-</b>	<b>-</b>

## Expenditure Information by Fund & Department

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Fund: Rental Inspection  
Dept: Community Livability

### FY 2025/26 BUDGET HIGHLIGHTS

#### Personnel Services

##### Wages/Salaries

\$123,306 increase. Reflects staffing shifts from grant funding due to project completion.

**NOTE:** Commentary on line items of variances of +/- 10% from fiscal year 2024/25 to fiscal year 2025/26 proposed. This does not include 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 Requirements by Department

### Rental Inspection Fund

#### Community Livability

Requirements by Account	2022/23 Actual	2023/24 Actual	2024/25 Revised Budget	2025/26 City Manager Proposed	2025/26 Budget Committee Approved	2025/26 City Council Adopted
<b>Personnel</b>						
501001 Wages/Salaries	350,238	-	454,082	577,388	-	-
501010 Overtime	22	-	3,000	3,000	-	-
501030 Premium Pay	10,010	-	12,294	10,795	-	-
501070 Accrued Comp Absence	1,100	-	-	-	-	-
<b>Total Personnel</b>	<b>361,371</b>	-	<b>469,376</b>	<b>591,183</b>	-	-
<b>Benefits</b>						
501101 FICA	26,982	-	34,726	45,999	-	-
501102 Tri-Met Tax	2,859	-	3,719	4,952	-	-
501110 PERS - Employer	57,518	-	94,466	162,001	-	-
501111 PERS - IAP Pickup	21,480	-	28,328	36,312	-	-
501112 PERS - Bond	13,160	-	17,277	21,761	-	-
501113 PERS - UAL	-	-	-	54,226	-	-
501120 Health Insurance	118,514	-	158,686	213,501	-	-
501121 Dental Insurance	11,344	-	13,937	17,992	-	-
501122 Workers' Compensation	8,945	-	7,398	9,676	-	-
501130 Other Benefits	14,120	-	17,480	24,105	-	-
<b>Total Benefits</b>	<b>274,922</b>	-	<b>376,017</b>	<b>590,525</b>	-	-
<b>Prof &amp; Tech Services</b>						
502006 Contracted Services	-	-	12,000	12,000	-	-
<b>Total Prof &amp; Tech Services</b>	-	-	<b>12,000</b>	<b>12,000</b>	-	-
<b>Property Services</b>						
502106 Cell Phone/Wireless Services	2,736	-	-	-	-	-
502140 Rent/Lease	2,752	-	5,000	3,000	-	-
<b>Total Property Services</b>	<b>5,488</b>	-	<b>5,000</b>	<b>3,000</b>	-	-
<b>Other Services</b>						
502204 Printing	1,673	-	2,000	3,000	-	-
502208 Promotion	380	-	500	-	-	-
502212 Dues & Memberships	371	-	800	1,000	-	-
502214 Training & Education	2,101	-	3,000	3,000	-	-
502215 Travel Expenses	-	-	1,000	1,000	-	-
502216 Meals	36	-	500	1,000	-	-
<b>Total Other Services</b>	<b>4,561</b>	-	<b>7,800</b>	<b>9,000</b>	-	-
<b>Materials</b>						
502301 Office Supplies	171	-	2,000	3,000	-	-
502314 Minor Equipment & Tools	813	-	2,300	2,000	-	-
502316 Equip Supplies, Parts, Maint	-	-	1,300	2,000	-	-
502326 PPE & Uniforms	125	-	800	1,000	-	-
502360 Books & Publications	-	-	1,000	-	-	-
502361 Postage & Delivery	-	-	2,000	3,000	-	-
502363 Computer/Software/Maint	-	-	1,300	1,000	-	-
502364 Employee Recognition	60	-	100	-	-	-
<b>Total Materials</b>	<b>1,169</b>	-	<b>10,800</b>	<b>12,000</b>	-	-

## Line Item Requirements by Department

### Rental Inspection Fund

#### Community Livability

Requirements by Account	2022/23 Actual	2023/24 Actual	2024/25 Revised Budget	2025/26 City Manager Proposed	2025/26 Budget Committee Approved	2025/26 City Council Adopted
<b>Internal Svc Chrg</b>						
502904 ISC - Property Management	22,160	-	28,539	25,199	-	-
502906 ISC - Vehicle Maint & Fuel	10,402	-	9,599	9,940	-	-
502910 ISC - Legal	13,894	-	8,016	8,946	-	-
502916 ISC - City Administration	18,454	-	22,932	25,789	-	-
502918 ISC - Financial Services	17,231	-	20,492	23,767	-	-
502922 ISC - Information Services	58,481	-	96,910	90,658	-	-
502924 ISC - Citywide Services	24,404	-	30,921	27,554	-	-
502926 ISC - General Support Services	601	-	1,852	1,603	-	-
502928 ISC - Community Livability	11,387	-	12,886	11,256	-	-
502930 ISC - Liability Management	14,128	-	18,590	16,942	-	-
502932 ISC - Community Development	8,296	-	10,119	7,765	-	-
502950 ISC - Equipment Replacement	9,393	-	-	10,600	-	-
502952 ISC - Computer Replacement	4,079	-	5,493	4,558	-	-
<b>Total Internal Svc Chrg</b>	<b>212,910</b>	-	<b>266,349</b>	<b>264,577</b>	-	-
<b>Community Livability Total</b>	<b>860,421</b>	-	<b>1,147,342</b>	<b>1,482,285</b>	-	-

## Department Requirements by Division & Category

### Rental Inspection Fund

#### Community Development

	2022/23 Actual	2023/24 Actual	2024/25 Revised Budget	2025/26 City Manager Proposed	2025/26 Budget Committee Approved	2025/26 City Council Adopted
<b>Requirements by Division</b>						
Rental Inspection Program	-	732,664	-	-	-	-
Support Services	-	222,910	-	-	-	-
<b>Community Development Total</b>	-	<b>955,574</b>	-	-	-	-

#### Requirements by Category

Personnel Services	-	723,034	-	-	-	-
Materials & Services	-	232,540	-	-	-	-
<b>Community Development Total</b>	-	<b>955,574</b>	-	-	-	-



## Department Requirements by Type

### Rental Inspection Fund

#### Community Development

	2022/23 Actual	2023/24 Actual	2024/25 Revised Budget	2025/26 City Manager Proposed	2025/26 Budget Committee Approved	2025/26 City Council Adopted
<b>Requirements by Type</b>						
Personnel	-	403,905	-	-	-	-
Benefits	-	319,129	-	-	-	-
Property Services	-	2,025	-	-	-	-
Other Services	-	4,148	-	-	-	-
Materials	-	3,458	-	-	-	-
Internal Svc Chrg	-	222,910	-	-	-	-
<b>Community Development Total</b>	-	<b>955,574</b>	-	-	-	-

## Line Item Requirements by Department

### Rental Inspection Fund

#### Community Development

Requirements by Account	2022/23 Actual	2023/24 Actual	2024/25 Revised Budget	2025/26 City Manager Proposed	2025/26 Budget Committee Approved	2025/26 City Council Adopted
<b>Personnel</b>						
501001 Wages/Salaries	-	379,203	-	-	-	-
501030 Premium Pay	-	7,702	-	-	-	-
501070 Accrued Comp Absence	-	17,000	-	-	-	-
<b>Total Personnel</b>	-	<b>403,905</b>	-	-	-	-
<b>Benefits</b>						
501101 FICA	-	29,158	-	-	-	-
501102 Tri-Met Tax	-	3,083	-	-	-	-
501110 PERS - Employer	-	80,423	-	-	-	-
501111 PERS - IAP Pickup	-	23,343	-	-	-	-
501112 PERS - Bond	-	14,264	-	-	-	-
501120 Health Insurance	-	134,370	-	-	-	-
501121 Dental Insurance	-	12,335	-	-	-	-
501122 Workers' Compensation	-	7,445	-	-	-	-
501130 Other Benefits	-	14,710	-	-	-	-
<b>Total Benefits</b>	-	<b>319,129</b>	-	-	-	-
<b>Property Services</b>						
502140 Rent/Lease	-	2,025	-	-	-	-
<b>Total Property Services</b>	-	<b>2,025</b>	-	-	-	-
<b>Other Services</b>						
502204 Printing	-	2,349	-	-	-	-
502212 Dues & Memberships	-	545	-	-	-	-
502214 Training & Education	-	1,185	-	-	-	-
502216 Meals	-	69	-	-	-	-
<b>Total Other Services</b>	-	<b>4,148</b>	-	-	-	-
<b>Materials</b>						
502301 Office Supplies	-	1,275	-	-	-	-
502314 Minor Equipment & Tools	-	202	-	-	-	-
502326 PPE & Uniforms	-	419	-	-	-	-
502361 Postage & Delivery	-	1,520	-	-	-	-
502364 Employee Recognition	-	42	-	-	-	-
<b>Total Materials</b>	-	<b>3,458</b>	-	-	-	-

## Line Item Requirements by Department

### Rental Inspection Fund

#### Community Development

Requirements by Account	2022/23 Actual	2023/24 Actual	2024/25 Revised Budget	2025/26 City Manager Proposed	2025/26 Budget Committee Approved	2025/26 City Council Adopted
<b>Internal Svc Chrg</b>						
502904 ISC - Property Management	-	23,400	-	-	-	-
502906 ISC - Vehicle Maint & Fuel	-	12,864	-	-	-	-
502910 ISC - Legal	-	7,205	-	-	-	-
502916 ISC - City Administration	-	20,139	-	-	-	-
502918 ISC - Financial Services	-	16,072	-	-	-	-
502922 ISC - Information Services	-	68,687	-	-	-	-
502924 ISC - Citywide Services	-	26,612	-	-	-	-
502926 ISC - General Support Services	-	1,951	-	-	-	-
502928 ISC - Community Livability	-	11,604	-	-	-	-
502930 ISC - Liability Management	-	17,967	-	-	-	-
502932 ISC - Community Development	-	10,032	-	-	-	-
502950 ISC - Equipment Replacement	-	2,435	-	-	-	-
502952 ISC - Computer Replacement	-	3,942	-	-	-	-
<b>Total Internal Svc Chrg</b>	-	<b>222,910</b>	-	-	-	-
<b>Community Development Total</b>	-	<b>955,574</b>	-	-	-	-

## Resources and Requirements by Fund

### Building Fund

	2022/23 Actual	2023/24 Actual	2024/25 Revised Budget	2025/26 City Manager Proposed	2025/26 Budget Committee Approved	2025/26 City Council Adopted
<b>Resources</b>						
Licenses & Permits	2,440,558	3,702,028	2,640,000	2,497,000	-	-
Intergovernmental	255,664	259,898	263,000	276,000	-	-
Charges for Services	2,093,992	2,459,135	1,770,000	2,010,000	-	-
Miscellaneous Income	193,481	298,017	184,000	323,000	-	-
Interfund Transfers	144,000	164,000	178,000	198,000	-	-
Beginning Balance	7,361,370	8,450,048	9,698,000	16,136,000	-	-
<b>Total Resources</b>	<b>12,489,064</b>	<b>15,333,126</b>	<b>14,733,000</b>	<b>21,440,000</b>	-	-
<b>Requirements</b>						
Community Development	4,013,964	4,169,001	5,688,724	6,380,549	-	-
<i>Operating Total</i>	<i>4,013,964</i>	<i>4,169,001</i>	<i>5,688,724</i>	<i>6,380,549</i>	-	-
Transfers	25,052	522,033	550,000	35,000	-	-
Contingency	-	-	555,000	639,000	-	-
Unappropriated	8,450,048	10,642,091	7,939,276	14,385,451	-	-
<i>Non-Operating Total</i>	<i>8,475,100</i>	<i>11,164,125</i>	<i>9,044,276</i>	<i>15,059,451</i>	-	-
<b>Total Requirements</b>	<b>12,489,064</b>	<b>15,333,126</b>	<b>14,733,000</b>	<b>21,440,000</b>	-	-

## Department Requirements by Division & Category

### Building Fund

#### Community Development

	2022/23 Actual	2023/24 Actual	2024/25 Revised Budget	2025/26 City Manager Proposed	2025/26 Budget Committee Approved	2025/26 City Council Adopted
<b>Requirements by Division</b>						
Comm Dev Administration	663,615	658,632	1,072,050	967,099	-	-
Building	1,836,144	1,911,951	2,833,098	3,493,056	-	-
Permit Center	464,174	524,437	584,981	640,504	-	-
Support Services	1,050,031	1,073,981	1,198,595	1,279,890	-	-
<b>Community Development Total</b>	<b>4,013,964</b>	<b>4,169,001</b>	<b>5,688,724</b>	<b>6,380,549</b>	-	-
<b>Requirements by Category</b>						
Personnel Services	2,925,970	3,068,204	4,308,129	4,916,659	-	-
Materials & Services	1,087,994	1,100,797	1,380,595	1,463,890	-	-
<b>Community Development Total</b>	<b>4,013,964</b>	<b>4,169,001</b>	<b>5,688,724</b>	<b>6,380,549</b>	-	-

## Department Requirements by Type

### Building Fund

### Community Development

	2022/23 Actual	2023/24 Actual	2024/25 Revised Budget	2025/26 City Manager Proposed	2025/26 Budget Committee Approved	2025/26 City Council Adopted
<b>Requirements by Type</b>						
Personnel	1,816,349	1,858,329	2,492,118	2,624,083	-	-
Benefits	1,109,621	1,209,875	1,816,011	2,292,576	-	-
Prof & Tech Services	575	2,499	95,000	95,000	-	-
Property Services	16,189	3,306	16,000	16,000	-	-
Other Services	13,625	14,353	33,000	34,000	-	-
Materials	7,574	6,658	37,000	38,000	-	-
City Grant & Contrib	-	-	1,000	1,000	-	-
Internal Svc Chrg	1,050,031	1,073,981	1,198,595	1,279,890	-	-
<b>Community Development Total</b>	<b>4,013,964</b>	<b>4,169,001</b>	<b>5,688,724</b>	<b>6,380,549</b>	-	-

## Expenditure Information by Fund & Department

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Fund: Building

Dept: Community Development

### FY 2025/26 BUDGET HIGHLIGHTS

#### Personnel Services

##### Premium Pay

\$9,434 increase. Reflects anticipated expenditures based on budgeted staffing level and collective bargaining agreements.

**NOTE:** Commentary on line items of variances of +/- 10% from fiscal year 2024/25 to fiscal year 2025/26 proposed. This does not include 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 Requirements by Department

### Building Fund

#### Community Development

Requirements by Account	2022/23 Actual	2023/24 Actual	2024/25 Revised Budget	2025/26 City Manager Proposed	2025/26 Budget Committee Approved	2025/26 City Council Adopted
<b>Personnel</b>						
501001 Wages/Salaries	1,714,742	1,739,515	2,439,390	2,553,921	-	-
501006 Temporary & Seasonal	42,323	23,490	-	10,000	-	-
501010 Overtime	17,785	43,956	29,500	27,500	-	-
501030 Premium Pay	32,400	13,267	23,228	32,662	-	-
501070 Accrued Comp Absence	9,100	38,100	-	-	-	-
<b>Total Personnel</b>	<b>1,816,349</b>	<b>1,858,329</b>	<b>2,492,118</b>	<b>2,624,083</b>	-	-
<b>Benefits</b>						
501101 FICA	139,260	138,835	190,042	201,636	-	-
501102 Tri-Met Tax	13,309	13,019	20,513	20,818	-	-
501110 PERS - Employer	286,556	359,980	516,844	711,646	-	-
501111 PERS - IAP Pickup	98,879	101,038	150,362	157,694	-	-
501112 PERS - Bond	62,704	62,727	91,723	96,212	-	-
501113 PERS - UAL	-	-	-	230,819	-	-
501120 Health Insurance	379,641	397,054	670,200	685,753	-	-
501121 Dental Insurance	37,589	36,101	54,749	54,335	-	-
501122 Workers' Compensation	27,996	27,860	37,813	42,734	-	-
501130 Other Benefits	63,687	73,262	83,765	90,929	-	-
<b>Total Benefits</b>	<b>1,109,621</b>	<b>1,209,875</b>	<b>1,816,011</b>	<b>2,292,576</b>	-	-
<b>Prof &amp; Tech Services</b>						
502006 Contracted Services	450	2,499	95,000	95,000	-	-
502020 Permits & Licenses	125	-	-	-	-	-
<b>Total Prof &amp; Tech Services</b>	<b>575</b>	<b>2,499</b>	<b>95,000</b>	<b>95,000</b>	-	-
<b>Property Services</b>						
502106 Cell Phone/Wireless Services	13,737	-	-	-	-	-
502124 Infrastructure R & M	-	-	1,000	1,000	-	-
502140 Rent/Lease	2,452	3,306	15,000	15,000	-	-
<b>Total Property Services</b>	<b>16,189</b>	<b>3,306</b>	<b>16,000</b>	<b>16,000</b>	-	-
<b>Other Services</b>						
502204 Printing	511	1,357	3,500	4,000	-	-
502212 Dues & Memberships	3,409	1,730	3,500	4,000	-	-
502214 Training & Education	7,156	8,344	20,000	20,000	-	-
502215 Travel Expenses	2,172	2,577	4,000	4,000	-	-
502216 Meals	377	345	2,000	2,000	-	-
<b>Total Other Services</b>	<b>13,625</b>	<b>14,353</b>	<b>33,000</b>	<b>34,000</b>	-	-
<b>Materials</b>						
502301 Office Supplies	2,082	1,958	5,000	5,000	-	-
502312 Vehicle Supplies, Parts, Maint	-	-	2,000	2,000	-	-
502314 Minor Equipment & Tools	2,327	996	5,000	5,000	-	-
502316 Equip Supplies, Parts, Maint	15	-	2,500	3,000	-	-
502326 PPE & Uniforms	579	769	3,300	3,000	-	-
502360 Books & Publications	2,314	2,318	9,000	9,000	-	-
502363 Computer/Software/Maint	-	-	9,500	10,000	-	-
502364 Employee Recognition	257	617	700	1,000	-	-
<b>Total Materials</b>	<b>7,574</b>	<b>6,658</b>	<b>37,000</b>	<b>38,000</b>	-	-



## Line Item Requirements by Department

### Building Fund

#### Community Development

Requirements by Account	2022/23 Actual	2023/24 Actual	2024/25 Revised Budget	2025/26 City Manager Proposed	2025/26 Budget Committee Approved	2025/26 City Council Adopted
<b>City Grant &amp; Contrib</b>						
502408 Incentive Programs	-	-	1,000	1,000	-	-
<b>Total City Grant &amp; Contrib</b>	-	-	<b>1,000</b>	<b>1,000</b>	-	-
<b>Internal Svc Chrg</b>						
502904 ISC - Property Management	125,453	118,644	132,620	137,093	-	-
502906 ISC - Vehicle Maint & Fuel	48,123	59,823	60,844	53,895	-	-
502910 ISC - Legal	31,670	30,579	27,936	33,469	-	-
502916 ISC - City Administration	91,086	94,213	110,694	131,439	-	-
502918 ISC - Financial Services	85,053	75,184	98,917	121,135	-	-
502922 ISC - Information Services	297,104	312,044	362,147	391,044	-	-
502924 ISC - Citywide Services	120,457	124,497	149,258	140,432	-	-
502926 ISC - General Support Services	2,966	9,129	8,941	8,168	-	-
502928 ISC - Community Livability	56,206	54,282	62,199	57,371	-	-
502930 ISC - Liability Management	73,262	88,182	95,400	91,484	-	-
502932 ISC - Community Development	40,946	46,931	48,843	39,577	-	-
502950 ISC - Equipment Replacement	52,785	36,392	24,900	55,600	-	-
502952 ISC - Computer Replacement	24,920	24,081	15,896	19,183	-	-
<b>Total Internal Svc Chrg</b>	<b>1,050,031</b>	<b>1,073,981</b>	<b>1,198,595</b>	<b>1,279,890</b>	-	-
<b>Community Development Total</b>	<b>4,013,964</b>	<b>4,169,001</b>	<b>5,688,724</b>	<b>6,380,549</b>	-	-

## Resources and Requirements by Fund

### Urban Renewal Fund

	2022/23 Actual	2023/24 Actual	2024/25 Revised Budget	2025/26 City Manager Proposed	2025/26 Budget Committee Approved	2025/26 City Council Adopted
<b>Resources</b>						
Intergovernmental	1,416,720	965,000	2,389,500	2,056,000	-	-
Miscellaneous Income	-	4,333	-	-	-	-
Beginning Balance	77,197	386,998	-	-	-	-
<b>Total Resources</b>	<b>1,493,917</b>	<b>1,356,331</b>	<b>2,389,500</b>	<b>2,056,000</b>	<b>-</b>	<b>-</b>
<b>Requirements</b>						
Urban Renewal	1,076,928	1,314,150	2,349,500	2,016,000	-	-
<i>Operating Total</i>	<i>1,076,928</i>	<i>1,314,150</i>	<i>2,349,500</i>	<i>2,016,000</i>	<i>-</i>	<i>-</i>
Transfers	29,991	6,343	40,000	40,000	-	-
Unappropriated	386,998	35,838	-	-	-	-
<i>Non-Operating Total</i>	<i>416,989</i>	<i>42,181</i>	<i>40,000</i>	<i>40,000</i>	<i>-</i>	<i>-</i>
<b>Total Requirements</b>	<b>1,493,917</b>	<b>1,356,331</b>	<b>2,389,500</b>	<b>2,056,000</b>	<b>-</b>	<b>-</b>

## Department Requirements by Division & Category

### Urban Renewal Fund

#### Urban Renewal

	2022/23 Actual	2023/24 Actual	2024/25 Revised Budget	2025/26 City Manager Proposed	2025/26 Budget Committee Approved	2025/26 City Council Adopted
<b>Requirements by Division</b>						
Urban Renewal	683,689	918,378	1,891,774	1,564,986	-	-
Support Services	393,239	395,772	457,726	451,014	-	-
<b>Urban Renewal Total</b>	<b>1,076,928</b>	<b>1,314,150</b>	<b>2,349,500</b>	<b>2,016,000</b>	-	-

#### Requirements by Category

Personnel Services	529,451	544,209	768,774	616,986	-	-
Materials & Services	547,476	769,942	1,580,726	1,399,014	-	-
<b>Urban Renewal Total</b>	<b>1,076,928</b>	<b>1,314,150</b>	<b>2,349,500</b>	<b>2,016,000</b>	-	-

## Department Requirements by Type

### Urban Renewal Fund

#### Urban Renewal

	2022/23 Actual	2023/24 Actual	2024/25 Revised Budget	2025/26 City Manager Proposed	2025/26 Budget Committee Approved	2025/26 City Council Adopted
<b>Requirements by Type</b>						
Personnel	330,873	319,298	442,797	319,856	-	-
Benefits	198,579	224,911	325,977	297,130	-	-
Prof & Tech Services	99,915	197,419	480,100	304,000	-	-
Property Services	31,621	14,617	55,300	56,000	-	-
Other Services	3,019	3,467	46,300	47,000	-	-
Materials	4,682	1,034	21,300	21,000	-	-
City Grant & Contrib	15,000	157,633	520,000	520,000	-	-
Internal Svc Chrg	393,239	395,772	457,726	451,014	-	-
<b>Urban Renewal Total</b>	<b>1,076,928</b>	<b>1,314,150</b>	<b>2,349,500</b>	<b>2,016,000</b>	-	-

## Expenditure Information by Fund & Department

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Fund: Urban Renewal

Dept: Urban Renewal

### FY 2025/26 BUDGET HIGHLIGHTS

#### Personnel Services

Wages/Salaries (\$122,941) decrease. Reflects restructuring of positions in Economic Development and Urban Renewal resulting in an overall reduction in staffing.

#### Materials and Services

Contracted Services (\$197,300) decrease. Reflects the completion of projects requested by GRDC.

Permits & Licenses \$21,200 increase. Reflects an increase in property taxes for properties owned by the GRDC.

**NOTE:** Commentary on line items of variances of +/- 10% from fiscal year 2024/25 to fiscal year 2025/26 proposed. This does not include 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 Requirements by Department

### Urban Renewal Fund

#### Urban Renewal

Requirements by Account	2022/23 Actual	2023/24 Actual	2024/25 Revised Budget	2025/26 City Manager Proposed	2025/26 Budget Committee Approved	2025/26 City Council Adopted
<b>Personnel</b>						
501001 Wages/Salaries	248,215	280,270	442,797	319,856	-	-
501004 Limited Term	71,079	37,247	-	-	-	-
501006 Temporary & Seasonal	10,619	-	-	-	-	-
501010 Overtime	-	217	-	-	-	-
501030 Premium Pay	960	1,564	-	-	-	-
<b>Total Personnel</b>	<b>330,873</b>	<b>319,298</b>	<b>442,797</b>	<b>319,856</b>	-	-
<b>Benefits</b>						
501101 FICA	26,959	25,310	33,287	24,520	-	-
501102 Tri-Met Tax	2,824	2,624	3,641	2,642	-	-
501110 PERS - Employer	56,970	70,934	92,575	85,959	-	-
501111 PERS - IAP Pickup	18,775	20,495	26,700	19,267	-	-
501112 PERS - Bond	12,182	12,576	16,295	11,749	-	-
501113 PERS - UAL	-	-	-	32,119	-	-
501120 Health Insurance	57,158	70,786	123,066	97,624	-	-
501121 Dental Insurance	5,287	6,415	10,443	7,602	-	-
501122 Workers' Compensation	4,845	4,617	5,920	4,089	-	-
501130 Other Benefits	13,579	11,155	14,050	11,559	-	-
<b>Total Benefits</b>	<b>198,579</b>	<b>224,911</b>	<b>325,977</b>	<b>297,130</b>	-	-
<b>Prof &amp; Tech Services</b>						
502006 Contracted Services	87,082	185,203	465,300	268,000	-	-
502020 Permits & Licenses	12,834	12,216	14,800	36,000	-	-
<b>Total Prof &amp; Tech Services</b>	<b>99,915</b>	<b>197,419</b>	<b>480,100</b>	<b>304,000</b>	-	-
<b>Property Services</b>						
502104 Utility Services	7,289	8,651	8,000	9,000	-	-
502106 Cell Phone/Wireless Services	317	-	300	-	-	-
502124 Infrastructure R & M	23,795	5,696	46,000	46,000	-	-
502140 Rent/Lease	220	269	1,000	1,000	-	-
<b>Total Property Services</b>	<b>31,621</b>	<b>14,617</b>	<b>55,300</b>	<b>56,000</b>	-	-
<b>Other Services</b>						
502204 Printing	588	839	5,000	5,000	-	-
502208 Promotion	1,199	2,073	32,500	33,000	-	-
502212 Dues & Memberships	500	-	300	-	-	-
502214 Training & Education	-	-	4,500	5,000	-	-
502216 Meals	732	555	4,000	4,000	-	-
<b>Total Other Services</b>	<b>3,019</b>	<b>3,467</b>	<b>46,300</b>	<b>47,000</b>	-	-
<b>Materials</b>						
502301 Office Supplies	2,079	737	1,100	1,000	-	-
502314 Minor Equipment & Tools	846	-	1,000	1,000	-	-
502316 Equip Supplies, Parts, Maint	800	134	15,000	15,000	-	-
502325 Other Supplies	-	-	2,000	2,000	-	-
502360 Books & Publications	-	-	200	-	-	-
502361 Postage & Delivery	67	43	600	1,000	-	-
502363 Computer/Software/Maint	562	119	1,400	1,000	-	-
502364 Employee Recognition	329	-	-	-	-	-
<b>Total Materials</b>	<b>4,682</b>	<b>1,034</b>	<b>21,300</b>	<b>21,000</b>	-	-

## Line Item Requirements by Department

### Urban Renewal Fund

#### Urban Renewal

Requirements by Account	2022/23 Actual	2023/24 Actual	2024/25 Revised Budget	2025/26 City Manager Proposed	2025/26 Budget Committee Approved	2025/26 City Council Adopted
<b>City Grant &amp; Contrib</b>						
502404 UR Grant Program	-	140,657	500,000	500,000	-	-
502410 Contributions/City Match	15,000	16,977	20,000	20,000	-	-
<b>Total City Grant &amp; Contrib</b>	<b>15,000</b>	<b>157,633</b>	<b>520,000</b>	<b>520,000</b>	-	-
<b>Internal Svc Chrg</b>						
502904 ISC - Property Management	15,920	19,299	19,388	18,563	-	-
502910 ISC - Legal	53,071	55,599	63,578	55,643	-	-
502916 ISC - City Administration	22,637	24,752	34,337	40,741	-	-
502918 ISC - Financial Services	187,500	166,487	187,500	198,750	-	-
502922 ISC - Information Services	32,852	40,550	40,238	35,969	-	-
502924 ISC - Citywide Services	29,935	32,707	46,299	43,529	-	-
502926 ISC - General Support Services	737	2,398	2,774	2,532	-	-
502928 ISC - Community Livability	17,720	14,261	19,294	17,783	-	-
502930 ISC - Liability Management	18,546	23,961	27,107	23,718	-	-
502932 ISC - Community Development	10,774	12,330	15,151	12,267	-	-
502952 ISC - Computer Replacement	3,547	3,428	2,060	1,519	-	-
<b>Total Internal Svc Chrg</b>	<b>393,239</b>	<b>395,772</b>	<b>457,726</b>	<b>451,014</b>	-	-
<b>Urban Renewal Total</b>	<b>1,076,928</b>	<b>1,314,150</b>	<b>2,349,500</b>	<b>2,016,000</b>	-	-





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## Infrastructure Funds Overview

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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.

### Infrastructure Funds Revenues

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 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 maintains and operates the City's streetlights. The Transportation Fund provides services for street repair and maintenance, and traffic engineering. The Water Fund operates and maintains the City's drinking 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 wastewater collection system and treatment facilities.

For fiscal year 2025/26, operating expenditures include:

- Infrastructure Development Fund.
  - \$4.9 million operating budget.
  - 17.8% increase compared to last year's budget.
- Streetlight Fund.
  - \$0.7 million operating budget.
  - 17.7% increase compared to last year's budget.
- Transportation Fund.
  - \$15.6 million operating budget.
  - 14.2% increase compared to last year's budget.
- Water Fund.
  - \$19.1 million operating budget.
  - 12.0% increase compared to last year's budget.
- Stormwater Fund.
  - \$14.0 million operating budget.
  - 11.9% increase compared to last year's budget.
- Wastewater Fund.
  - \$20.9 million operating budget.
  - 6.4% increase compared to last year's budget.

## Resources and Requirements by Fund

### Infrastructure Development Fund

	2022/23 Actual	2023/24 Actual	2024/25 Revised Budget	2025/26 City Manager Proposed	2025/26 Budget Committee Approved	2025/26 City Council Adopted
<b>Resources</b>						
Intergovernmental	1,015	-	-	-	-	-
Charges for Services	913,007	1,136,204	1,040,500	1,112,000	-	-
Miscellaneous Income	119,070	191,192	53,900	90,000	-	-
Internal Payments	598,058	893,929	471,600	846,000	-	-
Interfund Transfers	1,599,200	1,700,000	1,814,000	2,108,000	-	-
Beginning Balance	4,529,533	4,279,032	3,592,600	4,504,000	-	-
<b>Total Resources</b>	<b>7,759,883</b>	<b>8,200,357</b>	<b>6,972,600</b>	<b>8,660,000</b>	-	-
<b>Requirements</b>						
Environmental Services	3,422,851	3,492,501	4,193,599	4,938,338	-	-
<i>Operating Total</i>	<i>3,422,851</i>	<i>3,492,501</i>	<i>4,193,599</i>	<i>4,938,338</i>	-	-
Transfers	58,000	66,000	81,000	79,000	-	-
Contingency	-	-	619,000	562,000	-	-
Unappropriated	4,279,032	4,641,857	2,079,001	3,080,662	-	-
<i>Non-Operating Total</i>	<i>4,337,032</i>	<i>4,707,857</i>	<i>2,779,001</i>	<i>3,721,662</i>	-	-
<b>Total Requirements</b>	<b>7,759,883</b>	<b>8,200,357</b>	<b>6,972,600</b>	<b>8,660,000</b>	-	-

## Department Requirements by Division & Category

### Infrastructure Development Fund

#### Environmental Services

	2022/23 Actual	2023/24 Actual	2024/25 Revised Budget	2025/26 City Manager Proposed	2025/26 Budget Committee Approved	2025/26 City Council Adopted
<b>Requirements by Division</b>						
DES Engineering	1,320,191	1,261,103	1,591,414	2,078,833	-	-
IDF Inspections	975,075	871,306	1,075,792	1,206,602	-	-
IDF Surveying	347,094	559,470	571,340	655,874	-	-
Support Services	780,491	800,621	955,053	997,029	-	-
<b>Environmental Services Total</b>	<b>3,422,851</b>	<b>3,492,501</b>	<b>4,193,599</b>	<b>4,938,338</b>	<b>-</b>	<b>-</b>

#### Requirements by Category

Personnel Services	2,503,075	2,597,278	3,071,946	3,785,309	-	-
Materials & Services	883,378	895,223	1,116,653	1,148,029	-	-
Capital Outlay	36,398	-	5,000	5,000	-	-
<b>Environmental Services Total</b>	<b>3,422,851</b>	<b>3,492,501</b>	<b>4,193,599</b>	<b>4,938,338</b>	<b>-</b>	<b>-</b>

## Department Requirements by Type

### Infrastructure Development Fund

#### Environmental Services

	2022/23 Actual	2023/24 Actual	2024/25 Revised Budget	2025/26 City Manager Proposed	2025/26 Budget Committee Approved	2025/26 City Council Adopted
<b>Requirements by Type</b>						
Personnel	1,515,107	1,533,030	1,790,065	1,984,299	-	-
Benefits	987,968	1,064,248	1,281,881	1,801,010	-	-
Prof & Tech Services	64,358	71,885	120,800	106,000	-	-
Property Services	7,747	1,139	2,400	1,000	-	-
Other Services	2,908	5,002	13,200	11,000	-	-
Materials	27,874	16,575	25,200	33,000	-	-
Internal Svc Chrg	780,491	800,621	955,053	997,029	-	-
Capital Outlay	36,398	-	5,000	5,000	-	-
<b>Environmental Services Total</b>	<b>3,422,851</b>	<b>3,492,501</b>	<b>4,193,599</b>	<b>4,938,338</b>	<b>-</b>	<b>-</b>

## Expenditure Information by Fund & Department

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Fund: Infrastructure Development

Dept: Environmental Services

### FY 2025/26 BUDGET HIGHLIGHTS

#### Personnel Services

Wages/Salaries	\$191,148 increase. Reflects the addition of a Project Manager position to assist in managing city projects. This expenditure will be covered by project budgets. This line item also reflects anticipated expenditures based on budgeted staffing levels and collective bargaining agreements.
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#### Materials and Services

Contracted Services	(\$15,000) decrease. Reflects a decrease in expenses related to wireless communication facilities and on-call contracts for soil testing and other inspection services.
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Computer/Software/Maint	\$7,600 increase. Reflects a contracted increase in software costs for AutoCAD.
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**NOTE:** Commentary on line items of variances of +/- 10% from fiscal year 2024/25 to fiscal year 2025/26 proposed. This does not include 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 Requirements by Department

### Infrastructure Development Fund

#### Environmental Services

Requirements by Account	2022/23 Actual	2023/24 Actual	2024/25 Revised Budget	2025/26 City Manager Proposed	2025/26 Budget Committee Approved	2025/26 City Council Adopted
<b>Personnel</b>						
501001 Wages/Salaries	1,430,840	1,427,103	1,605,629	1,796,777	-	-
501004 Limited Term	-	-	98,642	101,502	-	-
501006 Temporary & Seasonal	177	-	25,000	25,000	-	-
501010 Overtime	39,174	61,113	51,000	51,000	-	-
501030 Premium Pay	26,215	10,214	9,794	10,020	-	-
501070 Accrued Comp Absence	18,700	34,600	-	-	-	-
<b>Total Personnel</b>	<b>1,515,107</b>	<b>1,533,030</b>	<b>1,790,065</b>	<b>1,984,299</b>	-	-
<b>Benefits</b>						
501101 FICA	114,373	114,870	136,480	152,731	-	-
501102 Tri-Met Tax	11,551	10,893	14,614	16,455	-	-
501110 PERS - Employer	267,300	332,379	389,131	560,834	-	-
501111 PERS - IAP Pickup	88,977	89,120	106,387	118,045	-	-
501112 PERS - Bond	54,568	54,511	64,961	72,114	-	-
501113 PERS - UAL	-	-	-	177,500	-	-
501120 Health Insurance	342,852	355,921	447,615	558,209	-	-
501121 Dental Insurance	30,750	29,273	34,771	40,362	-	-
501122 Workers' Compensation	27,086	23,475	26,188	30,189	-	-
501130 Other Benefits	50,511	53,807	61,734	74,571	-	-
<b>Total Benefits</b>	<b>987,968</b>	<b>1,064,248</b>	<b>1,281,881</b>	<b>1,801,010</b>	-	-
<b>Prof &amp; Tech Services</b>						
502006 Contracted Services	60,827	67,795	115,000	100,000	-	-
502008 Med & Psych	57	-	-	-	-	-
502020 Permits & Licenses	3,474	4,090	5,800	6,000	-	-
<b>Total Prof &amp; Tech Services</b>	<b>64,358</b>	<b>71,885</b>	<b>120,800</b>	<b>106,000</b>	-	-
<b>Property Services</b>						
502106 Cell Phone/Wireless Services	6,859	-	900	-	-	-
502140 Rent/Lease	889	1,139	1,500	1,000	-	-
<b>Total Property Services</b>	<b>7,747</b>	<b>1,139</b>	<b>2,400</b>	<b>1,000</b>	-	-
<b>Other Services</b>						
502204 Printing	213	116	700	1,000	-	-
502208 Promotion	3	-	500	-	-	-
502212 Dues & Memberships	1,476	2,069	3,000	2,000	-	-
502214 Training & Education	967	2,771	9,000	8,000	-	-
502215 Travel Expenses	249	-	-	-	-	-
502216 Meals	-	47	-	-	-	-
<b>Total Other Services</b>	<b>2,908</b>	<b>5,002</b>	<b>13,200</b>	<b>11,000</b>	-	-
<b>Materials</b>						
502301 Office Supplies	2,399	2,808	3,300	5,000	-	-
502312 Vehicle Supplies, Parts, Maint	1,115	270	3,100	4,000	-	-
502314 Minor Equipment & Tools	7,808	7,570	7,700	8,000	-	-
502316 Equip Supplies, Parts, Maint	4,570	-	2,000	2,000	-	-
502324 First Aid & Safety	35	-	400	-	-	-
502326 PPE & Uniforms	1,074	2,259	1,800	1,000	-	-
502360 Books & Publications	140	-	1,000	-	-	-
502361 Postage & Delivery	12	-	300	-	-	-
502363 Computer/Software/Maint	10,664	3,309	5,400	13,000	-	-
502364 Employee Recognition	56	359	200	-	-	-
<b>Total Materials</b>	<b>27,874</b>	<b>16,575</b>	<b>25,200</b>	<b>33,000</b>	-	-

## Line Item Requirements by Department

### Infrastructure Development Fund

#### Environmental Services

Requirements by Account	2022/23 Actual	2023/24 Actual	2024/25 Revised Budget	2025/26 City Manager Proposed	2025/26 Budget Committee Approved	2025/26 City Council Adopted
<b>Internal Svc Chrg</b>						
502904 ISC - Property Management	89,763	85,014	91,567	92,464	-	-
502906 ISC - Vehicle Maint & Fuel	45,863	59,041	59,353	53,367	-	-
502910 ISC - Legal	68,483	75,768	44,845	41,177	-	-
502916 ISC - City Administration	64,738	68,280	75,356	94,801	-	-
502918 ISC - Financial Services	60,450	54,490	67,339	87,370	-	-
502922 ISC - Information Services	175,481	197,218	285,853	299,097	-	-
502924 ISC - Citywide Services	85,614	90,228	101,609	101,288	-	-
502926 ISC - General Support Services	2,108	6,616	6,087	5,891	-	-
502928 ISC - Community Livability	39,948	39,341	42,342	41,379	-	-
502930 ISC - Liability Management	46,861	58,243	59,287	57,601	-	-
502932 ISC - Community Development	29,102	34,013	33,250	28,545	-	-
502950 ISC - Equipment Replacement	51,683	12,658	59,600	62,900	-	-
502952 ISC - Computer Replacement	20,397	19,711	28,565	31,149	-	-
<b>Total Internal Svc Chrg</b>	<b>780,491</b>	<b>800,621</b>	<b>955,053</b>	<b>997,029</b>	-	-
<b>Capital Outlay</b>						
503008 Equipment	-	-	5,000	5,000	-	-
503010 Motor Vehicles	36,398	-	-	-	-	-
<b>Total Capital Outlay</b>	<b>36,398</b>	-	<b>5,000</b>	<b>5,000</b>	-	-
<b>Environmental Services Total</b>	<b>3,422,851</b>	<b>3,492,501</b>	<b>4,193,599</b>	<b>4,938,338</b>	-	-

## Resources and Requirements by Fund

### Streetlight Fund

	2022/23 Actual	2023/24 Actual	2024/25 Revised Budget	2025/26 City Manager Proposed	2025/26 Budget Committee Approved	2025/26 City Council Adopted
<b>Resources</b>						
Intergovernmental	86,344	73,398	63,700	49,000	-	-
Charges for Services	28,992	32,234	-	-	-	-
Utility License Fees	1,664,310	1,720,264	1,615,600	1,953,000	-	-
Miscellaneous Income	87,530	136,237	80,300	122,000	-	-
Interfund Transfers	-	-	142,000	142,000	-	-
Beginning Balance	4,985,508	5,655,371	6,100,600	7,133,000	-	-
<b>Total Resources</b>	<b>6,852,685</b>	<b>7,617,504</b>	<b>8,002,200</b>	<b>9,399,000</b>	-	-
<b>Requirements</b>						
Environmental Services	487,336	492,245	608,829	716,887	-	-
<i>Operating Total</i>	<i>487,336</i>	<i>492,245</i>	<i>608,829</i>	<i>716,887</i>	-	-
Transfers	709,978	733,341	1,705,500	1,779,000	-	-
Contingency	-	-	91,000	225,000	-	-
Unappropriated	5,655,371	6,391,918	5,596,871	6,678,113	-	-
<i>Non-Operating Total</i>	<i>6,365,349</i>	<i>7,125,259</i>	<i>7,393,371</i>	<i>8,682,113</i>	-	-
<b>Total Requirements</b>	<b>6,852,685</b>	<b>7,617,504</b>	<b>8,002,200</b>	<b>9,399,000</b>	-	-



## Department Requirements by Division & Category

### Streetlight Fund

#### Environmental Services

	2022/23 Actual	2023/24 Actual	2024/25 Revised Budget	2025/26 City Manager Proposed	2025/26 Budget Committee Approved	2025/26 City Council Adopted
<b>Requirements by Division</b>						
DES Operations	439,049	432,624	515,500	622,000	-	-
Support Services	48,287	59,621	93,329	94,887	-	-
<b>Environmental Services Total</b>	<b>487,336</b>	<b>492,245</b>	<b>608,829</b>	<b>716,887</b>	<b>-</b>	<b>-</b>
<b>Requirements by Category</b>						
Materials & Services	480,748	492,245	608,829	716,887	-	-
Capital Outlay	6,587	-	-	-	-	-
<b>Environmental Services Total</b>	<b>487,336</b>	<b>492,245</b>	<b>608,829</b>	<b>716,887</b>	<b>-</b>	<b>-</b>

## Department Requirements by Type

### Streetlight Fund

#### Environmental Services

	2022/23 Actual	2023/24 Actual	2024/25 Revised Budget	2025/26 City Manager Proposed	2025/26 Budget Committee Approved	2025/26 City Council Adopted
<b>Requirements by Type</b>						
Prof & Tech Services	120,695	53,905	142,000	192,000	-	-
Property Services	311,766	378,719	373,500	430,000	-	-
Internal Svc Chrg	48,287	59,621	93,329	94,887	-	-
Capital Outlay	6,587	-	-	-	-	-
<b>Environmental Services Total</b>	<b>487,336</b>	<b>492,245</b>	<b>608,829</b>	<b>716,887</b>	<b>-</b>	<b>-</b>

## Expenditure Information by Fund & Department

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Fund: Streetlight

Dept: Environmental Services

### FY 2025/26 BUDGET HIGHLIGHTS

#### Materials and Services

Contracted Services	\$50,000 increase. Reflects anticipated cost increases for contracted repairs related to streetlights.
Utility Services	\$51,500 increase. Reflects anticipated rate increases from utility service providers.

**NOTE:** Commentary on line items of variances of +/- 10% from fiscal year 2024/25 to fiscal year 2025/26 proposed. This does not include 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 Requirements by Department

### Streetlight Fund

#### Environmental Services

Requirements by Account	2022/23 Actual	2023/24 Actual	2024/25 Revised Budget	2025/26 City Manager Proposed	2025/26 Budget Committee Approved	2025/26 City Council Adopted
<b>Prof &amp; Tech Services</b>						
502006 Contracted Services	120,695	53,905	142,000	192,000	-	-
<b>Total Prof &amp; Tech Services</b>	<b>120,695</b>	<b>53,905</b>	<b>142,000</b>	<b>192,000</b>	-	-
<b>Property Services</b>						
502104 Utility Services	259,540	312,552	293,500	345,000	-	-
502124 Infrastructure R & M	52,226	66,167	80,000	85,000	-	-
<b>Total Property Services</b>	<b>311,766</b>	<b>378,719</b>	<b>373,500</b>	<b>430,000</b>	-	-
<b>Internal Svc Chrg</b>						
502910 ISC - Legal	1,594	2,509	3,152	3,815	-	-
502916 ISC - City Administration	9,499	11,548	12,809	15,090	-	-
502918 ISC - Financial Services	8,870	9,216	11,447	13,907	-	-
502924 ISC - Citywide Services	12,562	15,260	17,272	16,123	-	-
502926 ISC - General Support Services	309	1,119	1,035	938	-	-
502928 ISC - Community Livability	5,862	6,654	7,198	6,587	-	-
502930 ISC - Liability Management	5,321	7,563	34,764	33,883	-	-
502932 ISC - Community Development	4,270	5,752	5,652	4,544	-	-
<b>Total Internal Svc Chrg</b>	<b>48,287</b>	<b>59,621</b>	<b>93,329</b>	<b>94,887</b>	-	-
<b>Capital Outlay</b>						
503008 Equipment	6,587	-	-	-	-	-
<b>Total Capital Outlay</b>	<b>6,587</b>	-	-	-	-	-
<b>Environmental Services Total</b>	<b>487,336</b>	<b>492,245</b>	<b>608,829</b>	<b>716,887</b>	-	-

## Resources and Requirements by Fund

### Transportation Fund

	2022/23 Actual	2023/24 Actual	2024/25 Revised Budget	2025/26 City Manager Proposed	2025/26 Budget Committee Approved	2025/26 City Council Adopted
<b>Resources</b>						
Intergovernmental	13,970,107	13,804,023	14,662,500	14,259,000	-	-
Charges for Services	80,394	224,616	39,200	65,000	-	-
Utility License Fees	1,625,182	1,755,527	1,880,200	2,018,000	-	-
Miscellaneous Income	662,883	877,810	308,200	394,000	-	-
Internal Payments	1,984,614	1,670,069	1,234,500	1,164,000	-	-
Interfund Transfers	1,378,169	1,475,061	1,567,850	1,580,000	-	-
Beginning Balance	32,646,140	31,698,112	28,284,100	28,203,000	-	-
<b>Total Resources</b>	<b>52,347,489</b>	<b>51,505,218</b>	<b>47,976,550</b>	<b>47,683,000</b>	-	-
<b>Requirements</b>						
Environmental Services	10,558,132	11,449,365	13,621,398	15,560,922	-	-
<i>Operating Total</i>	<i>10,558,132</i>	<i>11,449,365</i>	<i>13,621,398</i>	<i>15,560,922</i>	-	-
Transfers	10,091,244	8,667,806	19,771,900	18,492,000	-	-
Contingency	-	-	1,529,000	2,364,000	-	-
Unappropriated	31,698,112	31,388,047	13,054,252	11,266,078	-	-
<i>Non-Operating Total</i>	<i>41,789,357</i>	<i>40,055,853</i>	<i>34,355,152</i>	<i>32,122,078</i>	-	-
<b>Total Requirements</b>	<b>52,347,489</b>	<b>51,505,218</b>	<b>47,976,550</b>	<b>47,683,000</b>	-	-

## Department Requirements by Division & Category

### Transportation Fund

#### Environmental Services

	2022/23 Actual	2023/24 Actual	2024/25 Revised Budget	2025/26 City Manager Proposed	2025/26 Budget Committee Approved	2025/26 City Council Adopted
<b>Requirements by Division</b>						
DES Administration	610,583	706,114	746,294	868,907	-	-
DES Operations	4,952,820	5,560,893	6,483,382	7,231,983	-	-
DES Engineering	1,314,221	1,317,197	2,094,566	2,222,308	-	-
Traffic & Safety	1,017,510	1,223,752	1,164,951	1,455,982	-	-
Support Services	2,662,998	2,641,409	3,132,205	3,781,742	-	-
<b>Environmental Services Total</b>	<b>10,558,132</b>	<b>11,449,365</b>	<b>13,621,398</b>	<b>15,560,922</b>	-	-
<b>Requirements by Category</b>						
Personnel Services	6,017,927	6,652,923	7,869,993	8,996,180	-	-
Materials & Services	4,498,193	4,567,505	5,021,405	5,864,742	-	-
Capital Outlay	42,012	228,937	730,000	700,000	-	-
<b>Environmental Services Total</b>	<b>10,558,132</b>	<b>11,449,365</b>	<b>13,621,398</b>	<b>15,560,922</b>	-	-

## Department Requirements by Type

### Transportation Fund

#### Environmental Services

	2022/23 Actual	2023/24 Actual	2024/25 Revised Budget	2025/26 City Manager Proposed	2025/26 Budget Committee Approved	2025/26 City Council Adopted
<b>Requirements by Type</b>						
Personnel	3,611,380	3,922,060	4,557,890	4,746,619	-	-
Benefits	2,406,547	2,730,863	3,312,103	4,249,561	-	-
Prof & Tech Services	831,093	979,647	811,400	1,096,000	-	-
Property Services	657,730	605,322	684,900	627,000	-	-
Other Services	48,405	44,768	54,800	53,000	-	-
Materials	297,967	296,359	337,500	307,000	-	-
City Grant & Contrib	-	-	600	-	-	-
Internal Svc Chrg	2,662,998	2,641,409	3,132,205	3,781,742	-	-
Capital Outlay	42,012	228,937	730,000	700,000	-	-
<b>Environmental Services Total</b>	<b>10,558,132</b>	<b>11,449,365</b>	<b>13,621,398</b>	<b>15,560,922</b>	-	-

## Expenditure Information by Fund & Department

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Fund: Transportation  
Dept: Environmental Services

### FY 2025/26 BUDGET HIGHLIGHTS

#### Personnel Services

Limited Term	\$8,442 increase. Aligns budget with actual expenditures.
Overtime	(\$9,500) decrease. Aligns budget with actual expenditures.
Premium Pay	\$35,702 increase. Aligns budget with actual expenditures.

#### Materials and Services

Contracted Services	\$285,500 increase. Reflects increase for contracted street sweeping, debris hauling, and striping services.
Utility Services	\$10,700 increase. Reflects rate increases from utility service providers.
Infrastructure R & M	(\$65,900) decrease. Reflects the reduction of a one-time expense in FY24/25 and the realignment of expected project activity to the capital improvement program.
Equip Supplies, Parts, Maint	(\$9,100) decrease. Aligns budget with actual expenditures.
PPE & Uniforms	\$15,800 increase. Reflects increased participation and cost associated with uniform and laundry services.
Pavement Marking	(\$20,500) decrease. Aligns budget with actual expenditures and reflects the realignment of projects to the capital improvement program.

#### Capital Outlay

Motor Vehicles	(\$180,000) decrease. Reflects a reduction for one-time expenditures for a vehicle purchased in FY24/25.
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**NOTE:** Commentary on line items of variances of +/- 10% from fiscal year 2024/25 to fiscal year 2025/26 proposed. This does not include 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 Requirements by Department

### Transportation Fund

#### Environmental Services

Requirements by Account	2022/23 Actual	2023/24 Actual	2024/25 Revised Budget	2025/26 City Manager Proposed	2025/26 Budget Committee Approved	2025/26 City Council Adopted
<b>Personnel</b>						
501001 Wages/Salaries	2,827,408	3,270,314	3,927,505	4,081,590	-	-
501004 Limited Term	247,887	37,422	49,347	57,789	-	-
501006 Temporary & Seasonal	229,704	306,494	310,000	310,000	-	-
501010 Overtime	98,639	82,629	91,500	82,000	-	-
501030 Premium Pay	154,842	153,001	179,538	215,240	-	-
501070 Accrued Comp Absence	52,900	72,200	-	-	-	-
<b>Total Personnel</b>	<b>3,611,380</b>	<b>3,922,060</b>	<b>4,557,890</b>	<b>4,746,619</b>	-	-
<b>Benefits</b>						
501101 FICA	276,762	294,582	350,753	363,992	-	-
501102 Tri-Met Tax	28,438	29,671	37,414	39,295	-	-
501110 PERS - Employer	607,305	766,219	936,814	1,267,757	-	-
501111 PERS - IAP Pickup	202,932	205,890	256,987	267,303	-	-
501112 PERS - Bond	124,648	126,284	156,913	163,248	-	-
501113 PERS - UAL	-	-	-	439,044	-	-
501120 Health Insurance	803,833	901,731	1,136,990	1,234,190	-	-
501121 Dental Insurance	71,154	74,042	87,581	90,454	-	-
501122 Workers' Compensation	167,107	181,898	196,031	208,078	-	-
501130 Other Benefits	124,368	150,546	152,620	176,200	-	-
<b>Total Benefits</b>	<b>2,406,547</b>	<b>2,730,863</b>	<b>3,312,103</b>	<b>4,249,561</b>	-	-
<b>Prof &amp; Tech Services</b>						
502006 Contracted Services	826,774	971,927	805,500	1,091,000	-	-
502008 Med & Psych	2,823	2,255	3,000	3,000	-	-
502020 Permits & Licenses	1,496	5,465	2,900	2,000	-	-
<b>Total Prof &amp; Tech Services</b>	<b>831,093</b>	<b>979,647</b>	<b>811,400</b>	<b>1,096,000</b>	-	-
<b>Property Services</b>						
502104 Utility Services	55,359	66,626	63,300	74,000	-	-
502106 Cell Phone/Wireless Services	38,032	4,212	9,200	5,000	-	-
502124 Infrastructure R & M	493,538	471,418	535,900	470,000	-	-
502140 Rent/Lease	70,801	63,066	76,500	78,000	-	-
<b>Total Property Services</b>	<b>657,730</b>	<b>605,322</b>	<b>684,900</b>	<b>627,000</b>	-	-
<b>Other Services</b>						
502204 Printing	866	782	1,700	1,000	-	-
502208 Promotion	561	598	1,900	2,000	-	-
502212 Dues & Memberships	4,249	5,166	5,300	6,000	-	-
502214 Training & Education	34,830	30,097	36,000	33,000	-	-
502215 Travel Expenses	5,402	6,542	6,700	8,000	-	-
502216 Meals	2,497	1,583	3,200	3,000	-	-
<b>Total Other Services</b>	<b>48,405</b>	<b>44,768</b>	<b>54,800</b>	<b>53,000</b>	-	-

## Line Item Requirements by Department

### Transportation Fund

#### Environmental Services

Requirements by Account	2022/23 Actual	2023/24 Actual	2024/25 Revised Budget	2025/26 City Manager Proposed	2025/26 Budget Committee Approved	2025/26 City Council Adopted
<b>Materials</b>						
502301 Office Supplies	5,677	4,470	8,300	6,000	-	-
502310 Gas, Oil, Lube	2,337	2,529	4,700	3,000	-	-
502312 Vehicle Supplies, Parts, Maint	8,691	9,749	15,000	14,000	-	-
502314 Minor Equipment & Tools	59,620	74,514	52,700	49,000	-	-
502316 Equip Supplies, Parts, Maint	7,270	10,508	24,100	15,000	-	-
502324 First Aid & Safety	200	102	1,100	-	-	-
502325 Other Supplies	891	512	2,800	1,000	-	-
502326 PPE & Uniforms	23,862	40,139	26,200	42,000	-	-
502340 Pavement Marking	57,684	45,326	70,500	50,000	-	-
502341 Signs	96,172	80,446	90,000	83,000	-	-
502360 Books & Publications	1,067	316	1,200	3,000	-	-
502361 Postage & Delivery	2,269	2,999	3,100	3,000	-	-
502363 Computer/Software/Maint	31,142	24,050	36,500	38,000	-	-
502364 Employee Recognition	1,086	700	1,300	-	-	-
<b>Total Materials</b>	<b>297,967</b>	<b>296,359</b>	<b>337,500</b>	<b>307,000</b>	-	-
<b>City Grant &amp; Contrib</b>						
502408 Incentive Programs	-	-	600	-	-	-
<b>Total City Grant &amp; Contrib</b>	-	-	<b>600</b>	-	-	-
<b>Internal Svc Chrg</b>						
502904 ISC - Property Management	246,837	239,642	276,282	288,902	-	-
502906 ISC - Vehicle Maint & Fuel	422,516	419,698	447,521	598,372	-	-
502910 ISC - Legal	162,027	182,384	197,851	221,846	-	-
502916 ISC - City Administration	195,770	202,517	236,318	307,048	-	-
502918 ISC - Financial Services	182,803	161,615	211,176	282,978	-	-
502922 ISC - Information Services	433,577	523,725	600,239	674,421	-	-
502924 ISC - Citywide Services	258,898	267,615	318,646	328,058	-	-
502926 ISC - General Support Services	6,374	19,624	19,089	19,080	-	-
502930 ISC - Liability Management	159,341	196,710	250,005	247,347	-	-
502950 ISC - Equipment Replacement	548,893	383,466	542,600	775,400	-	-
502952 ISC - Computer Replacement	45,962	44,413	32,478	38,290	-	-
<b>Total Internal Svc Chrg</b>	<b>2,662,998</b>	<b>2,641,409</b>	<b>3,132,205</b>	<b>3,781,742</b>	-	-
<b>Capital Outlay</b>						
503008 Equipment	42,012	49,111	-	150,000	-	-
503010 Motor Vehicles	-	179,826	730,000	550,000	-	-
<b>Total Capital Outlay</b>	<b>42,012</b>	<b>228,937</b>	<b>730,000</b>	<b>700,000</b>	-	-
<b>Environmental Services Total</b>	<b>10,558,132</b>	<b>11,449,365</b>	<b>13,621,398</b>	<b>15,560,922</b>	-	-

## Resources and Requirements by Fund

### Water Fund

	2022/23 Actual	2023/24 Actual	2024/25 Revised Budget	2025/26 City Manager Proposed	2025/26 Budget Committee Approved	2025/26 City Council Adopted
<b>Resources</b>						
Intergovernmental	72,475	101,040	71,400	70,000	-	-
Charges for Services	18,856,567	20,381,196	21,598,500	23,404,000	-	-
Miscellaneous Income	726,033	1,112,270	657,300	586,000	-	-
Internal Payments	1,145,194	2,755,340	1,406,500	753,000	-	-
Interfund Transfers	836,499	1,062,830	640,800	581,000	-	-
Beginning Balance	35,075,923	39,227,082	43,551,200	29,129,000	-	-
<b>Total Resources</b>	<b>56,712,691</b>	<b>64,639,757</b>	<b>67,925,700</b>	<b>54,523,000</b>	-	-
<b>Requirements</b>						
Environmental Services	12,873,294	14,298,205	17,085,433	19,139,170	-	-
<i>Operating Total</i>	<i>12,873,294</i>	<i>14,298,205</i>	<i>17,085,433</i>	<i>19,139,170</i>	-	-
Transfers	4,612,314	3,734,533	26,818,300	15,330,000	-	-
Contingency	-	-	2,507,000	2,826,000	-	-
Unappropriated	39,227,082	46,607,020	21,514,967	17,227,830	-	-
<i>Non-Operating Total</i>	<i>43,839,396</i>	<i>50,341,553</i>	<i>50,840,267</i>	<i>35,383,830</i>	-	-
<b>Total Requirements</b>	<b>56,712,691</b>	<b>64,639,757</b>	<b>67,925,700</b>	<b>54,523,000</b>	-	-

## Department Requirements by Division & Category

### Water Fund

#### Environmental Services

	2022/23 Actual	2023/24 Actual	2024/25 Revised Budget	2025/26 City Manager Proposed	2025/26 Budget Committee Approved	2025/26 City Council Adopted
<b>Requirements by Division</b>						
DES Administration	656,741	743,384	884,027	919,611	-	-
DES Operations	8,874,913	9,790,416	11,774,991	13,341,612	-	-
DES Engineering	607,387	743,819	878,668	1,015,741	-	-
Support Services	2,734,253	3,020,586	3,547,747	3,862,206	-	-
<b>Environmental Services Total</b>	<b>12,873,294</b>	<b>14,298,205</b>	<b>17,085,433</b>	<b>19,139,170</b>	-	-

#### Requirements by Category

Personnel Services	3,786,243	4,192,003	5,313,386	6,106,964	-	-
Materials & Services	9,078,371	10,100,281	11,747,047	12,975,206	-	-
Capital Outlay	8,680	5,921	25,000	57,000	-	-
<b>Environmental Services Total</b>	<b>12,873,294</b>	<b>14,298,205</b>	<b>17,085,433</b>	<b>19,139,170</b>	-	-

## Department Requirements by Type

### Water Fund

#### Environmental Services

	2022/23 Actual	2023/24 Actual	2024/25 Revised Budget	2025/26 City Manager Proposed	2025/26 Budget Committee Approved	2025/26 City Council Adopted
<b>Requirements by Type</b>						
Personnel	2,263,551	2,433,396	2,989,295	3,146,264	-	-
Benefits	1,522,692	1,758,607	2,324,091	2,960,700	-	-
Prof & Tech Services	216,649	123,119	306,100	669,000	-	-
Property Services	744,899	718,217	835,800	791,000	-	-
Other Services	65,230	101,296	134,800	152,000	-	-
Materials	3,460,056	4,121,254	4,720,900	5,071,000	-	-
City Grant & Contrib	8,082	15,800	55,000	44,000	-	-
Internal Payments	1,849,201	2,000,009	2,146,700	2,386,000	-	-
Internal Svc Chrg	2,734,253	3,020,586	3,547,747	3,862,206	-	-
Capital Outlay	8,680	5,921	25,000	57,000	-	-
<b>Environmental Services Total</b>	<b>12,873,294</b>	<b>14,298,205</b>	<b>17,085,433</b>	<b>19,139,170</b>	-	-

## Expenditure Information by Fund & Department

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Fund: Water

Dept: Environmental Services

### FY 2025/26 BUDGET HIGHLIGHTS

#### Materials and Services

Contracted Services	\$352,500 increase. Reflects expenses related to the operation of the expanded groundwater system and software updates for asset management related applications.
Permits & Licenses	\$8,400 increase. Reflects increase for automated meter fees.
Dues & Memberships	\$8,200 increase. Aligns budget with actual expenditures.
Training & Education	\$6,500 increase. Reflects anticipated increase for operations new employee training.
Other Supplies	(\$5,000) decrease. Aligns budget with actual expenditures.
Incentive Programs	(\$11,000) decrease. Aligns budget with anticipated expenditures related to the Wellfield Protection Program.
Utility License	\$239,300 increase. Reflects increased license fees due to revenue projections.

**NOTE:** Commentary on line items of variances of +/- 10% from fiscal year 2024/25 to fiscal year 2025/26 proposed. This does not include 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 Requirements by Department

### Water Fund

#### Environmental Services

Requirements by Account	2022/23 Actual	2023/24 Actual	2024/25 Revised Budget	2025/26 City Manager Proposed	2025/26 Budget Committee Approved	2025/26 City Council Adopted
<b>Personnel</b>						
501001 Wages/Salaries	2,050,440	2,112,056	2,803,877	2,951,251	-	-
501004 Limited Term	66,907	127,199	-	-	-	-
501006 Temporary & Seasonal	16,850	15,157	40,000	43,000	-	-
501010 Overtime	22,309	29,561	37,000	38,000	-	-
501030 Premium Pay	107,046	124,424	108,418	114,013	-	-
501070 Accrued Comp Absence	-	25,000	-	-	-	-
<b>Total Personnel</b>	<b>2,263,551</b>	<b>2,433,396</b>	<b>2,989,295</b>	<b>3,146,264</b>	-	-
<b>Benefits</b>						
501101 FICA	173,310	183,577	227,961	240,982	-	-
501102 Tri-Met Tax	17,666	18,229	24,282	26,068	-	-
501110 PERS - Employer	403,675	524,997	646,145	884,965	-	-
501111 PERS - IAP Pickup	127,064	127,074	176,873	185,464	-	-
501112 PERS - Bond	80,982	84,142	108,003	113,305	-	-
501113 PERS - UAL	-	-	-	281,530	-	-
501120 Health Insurance	518,724	590,948	850,720	913,781	-	-
501121 Dental Insurance	45,512	46,355	77,117	65,465	-	-
501122 Workers' Compensation	79,906	79,782	104,668	123,770	-	-
501130 Other Benefits	75,854	103,503	108,322	125,370	-	-
<b>Total Benefits</b>	<b>1,522,692</b>	<b>1,758,607</b>	<b>2,324,091</b>	<b>2,960,700</b>	-	-
<b>Prof &amp; Tech Services</b>						
502006 Contracted Services	178,395	89,237	270,500	623,000	-	-
502008 Med & Psych	1,956	1,755	2,000	4,000	-	-
502020 Permits & Licenses	36,298	32,127	33,600	42,000	-	-
<b>Total Prof &amp; Tech Services</b>	<b>216,649</b>	<b>123,119</b>	<b>306,100</b>	<b>669,000</b>	-	-
<b>Property Services</b>						
502104 Utility Services	178,370	198,730	177,500	195,000	-	-
502106 Cell Phone/Wireless Services	64,721	46,627	52,600	50,000	-	-
502124 Infrastructure R & M	496,969	468,509	597,500	538,000	-	-
502140 Rent/Lease	4,839	4,351	8,200	8,000	-	-
<b>Total Property Services</b>	<b>744,899</b>	<b>718,217</b>	<b>835,800</b>	<b>791,000</b>	-	-
<b>Other Services</b>						
502204 Printing	6,084	1,667	10,400	10,000	-	-
502208 Promotion	1,356	2,268	5,900	6,000	-	-
502212 Dues & Memberships	45,115	47,343	56,800	65,000	-	-
502214 Training & Education	8,593	39,345	51,500	58,000	-	-
502215 Travel Expenses	2,236	7,102	6,200	8,000	-	-
502216 Meals	1,847	3,571	4,000	5,000	-	-
<b>Total Other Services</b>	<b>65,230</b>	<b>101,296</b>	<b>134,800</b>	<b>152,000</b>	-	-

## Line Item Requirements by Department

### Water Fund

#### Environmental Services

Requirements by Account	2022/23 Actual	2023/24 Actual	2024/25 Revised Budget	2025/26 City Manager Proposed	2025/26 Budget Committee Approved	2025/26 City Council Adopted
<b>Materials</b>						
502301 Office Supplies	4,991	4,078	7,600	6,000	-	-
502310 Gas, Oil, Lube	1,346	301	2,000	2,000	-	-
502312 Vehicle Supplies, Parts, Maint	1,233	1,234	11,500	11,000	-	-
502314 Minor Equipment & Tools	16,487	59,867	42,500	42,000	-	-
502316 Equip Supplies, Parts, Maint	3,247	11,265	15,700	15,000	-	-
502324 First Aid & Safety	66	98	1,000	1,000	-	-
502325 Other Supplies	12,347	4,461	20,000	15,000	-	-
502326 PPE & Uniforms	11,497	19,410	14,000	16,000	-	-
502340 Pavement Marking	-	1,225	-	-	-	-
502341 Signs	-	-	500	-	-	-
502342 Water Purchase	3,325,905	3,948,871	4,479,000	4,839,000	-	-
502360 Books & Publications	559	199	2,000	2,000	-	-
502361 Postage & Delivery	3,397	3,995	4,800	5,000	-	-
502363 Computer/Software/Maint	78,314	65,628	119,100	116,000	-	-
502364 Employee Recognition	667	623	1,200	1,000	-	-
<b>Total Materials</b>	<b>3,460,056</b>	<b>4,121,254</b>	<b>4,720,900</b>	<b>5,071,000</b>	-	-
<b>City Grant &amp; Contrib</b>						
502408 Incentive Programs	8,082	15,800	55,000	44,000	-	-
<b>Total City Grant &amp; Contrib</b>	<b>8,082</b>	<b>15,800</b>	<b>55,000</b>	<b>44,000</b>	-	-
<b>Internal Payments</b>						
502810 Internal Professional Services	2,634	-	1,000	1,000	-	-
502820 Utility License	1,846,567	2,000,009	2,145,700	2,385,000	-	-
<b>Total Internal Payments</b>	<b>1,849,201</b>	<b>2,000,009</b>	<b>2,146,700</b>	<b>2,386,000</b>	-	-
<b>Internal Svc Chrg</b>						
502904 ISC - Property Management	220,526	216,427	253,107	263,488	-	-
502906 ISC - Vehicle Maint & Fuel	173,426	186,625	217,723	244,367	-	-
502910 ISC - Legal	59,534	85,221	108,598	127,545	-	-
502916 ISC - City Administration	213,281	223,937	280,229	352,654	-	-
502918 ISC - Financial Services	199,154	178,709	250,415	325,008	-	-
502920 ISC - Utility Billing	560,914	627,700	695,020	697,489	-	-
502922 ISC - Information Services	349,155	426,844	481,250	550,320	-	-
502924 ISC - Citywide Services	282,055	295,920	377,855	376,784	-	-
502926 ISC - General Support Services	6,945	21,700	22,636	21,914	-	-
502928 ISC - Community Livability	131,608	129,026	157,460	153,927	-	-
502930 ISC - Liability Management	209,466	265,212	279,633	277,842	-	-
502932 ISC - Community Development	95,876	111,552	123,649	106,186	-	-
502950 ISC - Equipment Replacement	202,344	222,753	270,600	327,000	-	-
502952 ISC - Computer Replacement	29,969	28,960	29,572	37,682	-	-
<b>Total Internal Svc Chrg</b>	<b>2,734,253</b>	<b>3,020,586</b>	<b>3,547,747</b>	<b>3,862,206</b>	-	-
<b>Capital Outlay</b>						
503008 Equipment	8,680	5,921	25,000	25,000	-	-
503010 Motor Vehicles	-	-	-	32,000	-	-
<b>Total Capital Outlay</b>	<b>8,680</b>	<b>5,921</b>	<b>25,000</b>	<b>57,000</b>	-	-
<b>Environmental Services Total</b>	<b>12,873,294</b>	<b>14,298,205</b>	<b>17,085,433</b>	<b>19,139,170</b>	-	-



## Resources and Requirements by Fund

### Stormwater Fund

	2022/23 Actual	2023/24 Actual	2024/25 Revised Budget	2025/26 City Manager Proposed	2025/26 Budget Committee Approved	2025/26 City Council Adopted
<b>Resources</b>						
Intergovernmental	1,223	1,962	-	-	-	-
Charges for Services	12,539,317	13,727,514	15,983,200	17,587,000	-	-
Miscellaneous Income	300,255	397,254	194,900	252,000	-	-
Internal Payments	497,044	439,871	301,500	555,000	-	-
Interfund Transfers	298,266	654,293	230,400	215,000	-	-
Beginning Balance	14,652,060	14,052,743	12,993,500	12,611,000	-	-
<b>Total Resources</b>	<b>28,288,165</b>	<b>29,273,638</b>	<b>29,703,500</b>	<b>31,220,000</b>	-	-
<b>Requirements</b>						
Environmental Services	8,895,521	10,012,168	12,516,854	14,009,023	-	-
<i>Operating Total</i>	<i>8,895,521</i>	<i>10,012,168</i>	<i>12,516,854</i>	<i>14,009,023</i>	-	-
Transfers	5,339,900	5,063,772	5,831,900	6,248,000	-	-
Contingency	-	-	1,702,000	2,682,000	-	-
Unappropriated	14,052,743	14,197,697	9,652,746	8,280,977	-	-
<i>Non-Operating Total</i>	<i>19,392,644</i>	<i>19,261,469</i>	<i>17,186,646</i>	<i>17,210,977</i>	-	-
<b>Total Requirements</b>	<b>28,288,165</b>	<b>29,273,638</b>	<b>29,703,500</b>	<b>31,220,000</b>	-	-

## Department Requirements by Division & Category

### Stormwater Fund

#### Environmental Services

	2022/23 Actual	2023/24 Actual	2024/25 Revised Budget	2025/26 City Manager Proposed	2025/26 Budget Committee Approved	2025/26 City Council Adopted
<b>Requirements by Division</b>						
DES Administration	641,440	770,446	792,938	802,765	-	-
DES Operations	3,732,263	4,142,300	4,945,551	5,525,285	-	-
DES Engineering	356,491	633,176	887,262	1,032,290	-	-
Water Quality	1,089,642	1,157,708	1,238,305	1,276,733	-	-
Natural Resources	654,679	700,851	854,942	992,378	-	-
Urban Flood Safety	-	-	900,000	1,220,000	-	-
Support Services	2,421,006	2,607,686	2,897,856	3,159,572	-	-
<b>Environmental Services Total</b>	<b>8,895,521</b>	<b>10,012,168</b>	<b>12,516,854</b>	<b>14,009,023</b>	-	-
<b>Requirements by Category</b>						
Personnel Services	3,803,911	4,595,446	5,471,898	6,290,451	-	-
Materials & Services	5,045,355	5,356,881	6,976,456	7,615,572	-	-
Capital Outlay	46,255	59,841	68,500	103,000	-	-
<b>Environmental Services Total</b>	<b>8,895,521</b>	<b>10,012,168</b>	<b>12,516,854</b>	<b>14,009,023</b>	-	-

## Department Requirements by Type

### Stormwater Fund

#### Environmental Services

	2022/23 Actual	2023/24 Actual	2024/25 Revised Budget	2025/26 City Manager Proposed	2025/26 Budget Committee Approved	2025/26 City Council Adopted
<b>Requirements by Type</b>						
Personnel	2,299,801	2,730,053	3,204,294	3,353,055	-	-
Benefits	1,504,110	1,865,393	2,267,604	2,937,396	-	-
Prof & Tech Services	839,477	903,904	971,400	1,071,000	-	-
Property Services	144,370	76,589	162,800	149,000	-	-
Other Services	54,205	63,123	997,500	1,006,000	-	-
Materials	165,344	159,271	161,800	192,000	-	-
City Grant & Contrib	172,900	186,488	185,800	119,000	-	-
Internal Payments	1,248,053	1,359,820	1,599,300	1,919,000	-	-
Internal Svc Chrg	2,421,006	2,607,686	2,897,856	3,159,572	-	-
Capital Outlay	46,255	59,841	68,500	103,000	-	-
<b>Environmental Services Total</b>	<b>8,895,521</b>	<b>10,012,168</b>	<b>12,516,854</b>	<b>14,009,023</b>	-	-

## Expenditure Information by Fund & Department

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Fund: Stormwater  
Dept: Environmental Services

### FY 2025/26 BUDGET HIGHLIGHTS

#### Personnel Services

Limited Term	(\$124,472) decrease. Reflects the conversion of two Public Utility Worker positions from Limited Term to FTE.
Temporary & Seasonal	\$61,178 increase. Reflects the addition of two intern positions that were removed in FY24/25.

#### Materials and Services

Contracted Services	\$99,300 increase. Aligns budget with anticipated expenditures.
Printing	(\$6,500) decrease. Reflects decrease for Water Quality Lawn Care project that ended in FY24/25.
Training & Education	\$6,300 increase. Reflects increased expenses for CDL and other training for new and existing employees.
Travel Expenses	\$5,300 increase. Reflects increased lodging expenses related to conferences.
Minor Equipment & Tools	\$11,300 increase. Reflects the realignment of expenses from Infrastructure R&M.
Other Supplies	\$11,000 increase. Reflects increased expense associated with storm drain filters.
Computer/Software/Maint	\$7,900 increase. Reflects a contracted increase in software services.
Contributions/City Match	(\$62,400) decrease. Reflects reduced contribution to the Mt. Hood Community College Salmon Safe Campus Project.

#### Capital Outlay

Equipment	(\$65,500) decrease. Reflects decrease for one-time equipment purchased in FY24/25.
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**NOTE:** Commentary on line items of variances of +/- 10% from fiscal year 2024/25 to fiscal year 2025/26 proposed. This does not include 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 Requirements by Department

### Stormwater Fund

#### Environmental Services

Requirements by Account	2022/23 Actual	2023/24 Actual	2024/25 Revised Budget	2025/26 City Manager Proposed	2025/26 Budget Committee Approved	2025/26 City Council Adopted
<b>Personnel</b>						
501001 Wages/Salaries	2,014,897	2,381,749	2,903,644	3,115,632	-	-
501004 Limited Term	103,247	154,650	124,472	-	-	-
501006 Temporary & Seasonal	52,119	53,414	85,000	146,178	-	-
501010 Overtime	19,026	21,760	20,500	22,000	-	-
501030 Premium Pay	69,412	74,979	70,678	69,245	-	-
501070 Accrued Comp Absence	41,100	43,500	-	-	-	-
<b>Total Personnel</b>	<b>2,299,801</b>	<b>2,730,053</b>	<b>3,204,294</b>	<b>3,353,055</b>	-	-
<b>Benefits</b>						
501101 FICA	171,969	207,956	245,562	256,872	-	-
501102 Tri-Met Tax	17,453	20,840	26,167	27,737	-	-
501110 PERS - Employer	377,718	551,130	670,769	892,709	-	-
501111 PERS - IAP Pickup	126,739	140,137	188,101	193,379	-	-
501112 PERS - Bond	80,871	91,630	114,817	119,263	-	-
501113 PERS - UAL	-	-	-	302,704	-	-
501120 Health Insurance	533,904	605,164	743,390	843,354	-	-
501121 Dental Insurance	46,036	49,299	61,104	62,647	-	-
501122 Workers' Compensation	76,921	90,999	106,310	113,029	-	-
501130 Other Benefits	72,500	108,239	111,384	125,702	-	-
<b>Total Benefits</b>	<b>1,504,110</b>	<b>1,865,393</b>	<b>2,267,604</b>	<b>2,937,396</b>	-	-
<b>Prof &amp; Tech Services</b>						
502006 Contracted Services	816,200	881,560	944,700	1,044,000	-	-
502008 Med & Psych	1,430	1,653	1,700	2,000	-	-
502020 Permits & Licenses	21,847	20,692	25,000	25,000	-	-
<b>Total Prof &amp; Tech Services</b>	<b>839,477</b>	<b>903,904</b>	<b>971,400</b>	<b>1,071,000</b>	-	-
<b>Property Services</b>						
502104 Utility Services	6,462	6,545	7,500	7,000	-	-
502106 Cell Phone/Wireless Services	25,799	8,008	9,400	7,000	-	-
502124 Infrastructure R & M	106,382	55,795	132,000	124,000	-	-
502140 Rent/Lease	5,727	6,242	13,900	11,000	-	-
<b>Total Property Services</b>	<b>144,370</b>	<b>76,589</b>	<b>162,800</b>	<b>149,000</b>	-	-
<b>Other Services</b>						
502204 Printing	5,225	5,216	24,500	18,000	-	-
502208 Promotion	13,157	12,081	15,500	15,000	-	-
502212 Dues & Memberships	6,146	4,551	6,100	9,000	-	-
502214 Training & Education	22,803	32,618	38,700	45,000	-	-
502215 Travel Expenses	5,908	5,976	10,700	16,000	-	-
502216 Meals	966	2,681	2,000	3,000	-	-
502233 Urban Flood Safety	-	-	900,000	900,000	-	-
<b>Total Other Services</b>	<b>54,205</b>	<b>63,123</b>	<b>997,500</b>	<b>1,006,000</b>	-	-

## Line Item Requirements by Department

### Stormwater Fund

#### Environmental Services

Requirements by Account	2022/23 Actual	2023/24 Actual	2024/25 Revised Budget	2025/26 City Manager Proposed	2025/26 Budget Committee Approved	2025/26 City Council Adopted
<b>Materials</b>						
502301 Office Supplies	4,790	2,552	5,100	5,000	-	-
502310 Gas, Oil, Lube	712	700	1,300	1,000	-	-
502312 Vehicle Supplies, Parts, Maint	6,770	7,738	9,000	9,000	-	-
502314 Minor Equipment & Tools	52,610	48,426	26,700	38,000	-	-
502316 Equip Supplies, Parts, Maint	11,970	10,344	10,700	13,000	-	-
502324 First Aid & Safety	67	123	500	-	-	-
502325 Other Supplies	41,702	41,801	41,000	52,000	-	-
502326 PPE & Uniforms	11,257	18,177	19,300	21,000	-	-
502340 Pavement Marking	1,702	1,412	2,000	2,000	-	-
502341 Signs	3,001	3,062	4,500	4,000	-	-
502360 Books & Publications	685	145	1,800	1,000	-	-
502361 Postage & Delivery	2,129	1,911	3,700	3,000	-	-
502363 Computer/Software/Maint	27,042	22,764	35,100	43,000	-	-
502364 Employee Recognition	908	118	1,100	-	-	-
<b>Total Materials</b>	<b>165,344</b>	<b>159,271</b>	<b>161,800</b>	<b>192,000</b>	-	-
<b>City Grant &amp; Contrib</b>						
502408 Incentive Programs	400	188	5,400	1,000	-	-
502410 Contributions/City Match	172,500	186,300	180,400	118,000	-	-
<b>Total City Grant &amp; Contrib</b>	<b>172,900</b>	<b>186,488</b>	<b>185,800</b>	<b>119,000</b>	-	-
<b>Internal Payments</b>						
502810 Internal Professional Services	4,822	3,310	-	160,000	-	-
502820 Utility License	1,243,231	1,356,510	1,599,300	1,759,000	-	-
<b>Total Internal Payments</b>	<b>1,248,053</b>	<b>1,359,820</b>	<b>1,599,300</b>	<b>1,919,000</b>	-	-
<b>Internal Svc Chrg</b>						
502904 ISC - Property Management	226,115	225,018	276,504	295,768	-	-
502906 ISC - Vehicle Maint & Fuel	152,322	171,567	193,918	241,191	-	-
502910 ISC - Legal	45,624	59,388	63,404	91,773	-	-
502916 ISC - City Administration	145,473	151,517	179,493	222,831	-	-
502918 ISC - Financial Services	135,837	120,916	160,396	205,363	-	-
502920 ISC - Utility Billing	421,680	471,888	522,497	524,354	-	-
502922 ISC - Information Services	322,406	398,902	479,070	537,749	-	-
502924 ISC - Citywide Services	192,382	200,222	242,024	238,079	-	-
502926 ISC - General Support Services	4,737	14,682	14,499	13,847	-	-
502928 ISC - Community Livability	89,766	87,300	100,856	97,262	-	-
502930 ISC - Liability Management	115,932	144,167	156,762	152,474	-	-
502932 ISC - Community Development	65,395	75,476	79,200	67,096	-	-
502950 ISC - Equipment Replacement	468,060	452,554	403,000	438,800	-	-
502952 ISC - Computer Replacement	35,277	34,089	26,233	32,985	-	-
<b>Total Internal Svc Chrg</b>	<b>2,421,006</b>	<b>2,607,686</b>	<b>2,897,856</b>	<b>3,159,572</b>	-	-
<b>Capital Outlay</b>						
503008 Equipment	8,031	-	68,500	3,000	-	-
503010 Motor Vehicles	38,224	59,841	-	100,000	-	-
<b>Total Capital Outlay</b>	<b>46,255</b>	<b>59,841</b>	<b>68,500</b>	<b>103,000</b>	-	-
<b>Environmental Services Total</b>	<b>8,895,521</b>	<b>10,012,168</b>	<b>12,516,854</b>	<b>14,009,023</b>	-	-

## Resources and Requirements by Fund

### Wastewater Fund

	2022/23 Actual	2023/24 Actual	2024/25 Revised Budget	2025/26 City Manager Proposed	2025/26 Budget Committee Approved	2025/26 City Council Adopted
<b>Resources</b>						
Licenses & Permits	17,557	22,504	16,300	20,000	-	-
Intergovernmental	166,735	188,985	176,900	200,000	-	-
Charges for Services	22,320,458	24,098,361	25,523,500	26,819,000	-	-
Miscellaneous Income	643,725	861,727	324,600	400,000	-	-
Internal Payments	815,876	974,995	1,297,700	826,000	-	-
Interfund Transfers	581,755	831,179	418,250	418,000	-	-
Beginning Balance	24,653,033	28,506,966	21,640,000	20,022,000	-	-
<b>Total Resources</b>	<b>49,199,140</b>	<b>55,484,717</b>	<b>49,397,250</b>	<b>48,705,000</b>	-	-
<b>Requirements</b>						
Environmental Services	15,590,072	16,706,496	19,628,166	20,874,746	-	-
<i>Operating Total</i>	<i>15,590,072</i>	<i>16,706,496</i>	<i>19,628,166</i>	<i>20,874,746</i>	-	-
Transfers	5,102,102	14,897,245	12,148,900	12,301,000	-	-
Contingency	-	-	2,886,000	4,976,000	-	-
Unappropriated	28,506,966	23,880,976	14,734,184	10,553,254	-	-
<i>Non-Operating Total</i>	<i>33,609,068</i>	<i>38,778,221</i>	<i>29,769,084</i>	<i>27,830,254</i>	-	-
<b>Total Requirements</b>	<b>49,199,140</b>	<b>55,484,717</b>	<b>49,397,250</b>	<b>48,705,000</b>	-	-

## Department Requirements by Division & Category

### Wastewater Fund

#### Environmental Services

	2022/23 Actual	2023/24 Actual	2024/25 Revised Budget	2025/26 City Manager Proposed	2025/26 Budget Committee Approved	2025/26 City Council Adopted
<b>Requirements by Division</b>						
DES Administration	644,445	700,425	772,323	863,791	-	-
DES Operations	4,724,904	5,229,510	5,710,589	6,138,770	-	-
DES Engineering	265,576	437,411	837,934	910,062	-	-
Wastewater Treatment Plant	5,831,117	5,850,032	7,593,157	7,661,725	-	-
Support Services	4,124,030	4,489,118	4,714,163	5,300,398	-	-
<b>Environmental Services Total</b>	<b>15,590,072</b>	<b>16,706,496</b>	<b>19,628,166</b>	<b>20,874,746</b>	-	-
<b>Requirements by Category</b>						
Personnel Services	3,766,188	4,461,057	5,310,203	6,075,348	-	-
Materials & Services	11,801,579	12,165,291	14,257,963	14,707,398	-	-
Capital Outlay	22,305	80,149	60,000	92,000	-	-
<b>Environmental Services Total</b>	<b>15,590,072</b>	<b>16,706,496</b>	<b>19,628,166</b>	<b>20,874,746</b>	-	-



## Department Requirements by Type

### Wastewater Fund

#### Environmental Services

	2022/23 Actual	2023/24 Actual	2024/25 Revised Budget	2025/26 City Manager Proposed	2025/26 Budget Committee Approved	2025/26 City Council Adopted
<b>Requirements by Type</b>						
Personnel	2,210,659	2,553,892	3,005,989	3,141,123	-	-
Benefits	1,555,529	1,907,165	2,304,214	2,934,225	-	-
Prof & Tech Services	5,051,546	4,785,043	6,350,300	6,251,000	-	-
Property Services	185,585	120,105	174,700	170,000	-	-
Other Services	44,053	91,219	114,000	113,000	-	-
Materials	190,083	318,328	354,800	324,000	-	-
City Grant & Contrib	-	-	30,500	30,000	-	-
Internal Payments	2,206,282	2,361,477	2,519,500	2,519,000	-	-
Internal Svc Chrg	4,124,030	4,489,118	4,714,163	5,300,398	-	-
Capital Outlay	22,305	80,149	60,000	92,000	-	-
<b>Environmental Services Total</b>	<b>15,590,072</b>	<b>16,706,496</b>	<b>19,628,166</b>	<b>20,874,746</b>	-	-

## Expenditure Information by Fund & Department

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Fund: Wastewater

Dept: Environmental Services

### FY 2025/26 BUDGET HIGHLIGHTS

#### Materials and Services

Utility Services	\$9,700 increase. Aligns budget with anticipated expenditures.
Cell Phone/Wireless Services	(\$11,200) decrease. Reflects decrease due to a portion of these costs being centralized in the IT budget in FY25/26.
Other Supplies	(\$11,000) decrease. Aligns budget with anticipated expenditures and prior fiscal year activity.
Computer/Software/Maint	(\$25,500) decrease. Reflects decrease for annual software renewal costs and the consolidation of software-related costs.

#### Capital Outlay

Equipment	(\$10,000) decrease. Reflects decrease for anticipated expenditures related to vehicle upfitting needs.
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**NOTE:** Commentary on line items of variances of +/- 10% from fiscal year 2024/25 to fiscal year 2025/26 proposed. This does not include 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 Requirements by Department

### Wastewater Fund

#### Environmental Services

Requirements by Account	2022/23 Actual	2023/24 Actual	2024/25 Revised Budget	2025/26 City Manager Proposed	2025/26 Budget Committee Approved	2025/26 City Council Adopted
<b>Personnel</b>						
501001 Wages/Salaries	2,042,102	2,427,754	2,911,055	3,014,483	-	-
501004 Limited Term	8,416	-	-	-	-	-
501006 Temporary & Seasonal	48,793	22,226	-	30,000	-	-
501010 Overtime	2,231	3,243	5,500	7,000	-	-
501030 Premium Pay	71,617	73,569	89,434	89,640	-	-
501070 Accrued Comp Absence	37,500	27,100	-	-	-	-
<b>Total Personnel</b>	<b>2,210,659</b>	<b>2,553,892</b>	<b>3,005,989</b>	<b>3,141,123</b>	-	-
<b>Benefits</b>						
501101 FICA	167,107	192,938	230,329	241,741	-	-
501102 Tri-Met Tax	17,045	18,981	24,541	26,144	-	-
501110 PERS - Employer	392,529	564,895	682,004	910,706	-	-
501111 PERS - IAP Pickup	125,075	145,674	181,096	188,359	-	-
501112 PERS - Bond	77,784	90,208	110,648	115,102	-	-
501113 PERS - UAL	-	-	-	290,909	-	-
501120 Health Insurance	573,067	649,341	803,066	862,324	-	-
501121 Dental Insurance	52,272	53,522	63,849	63,749	-	-
501122 Workers' Compensation	81,409	93,475	100,876	109,778	-	-
501130 Other Benefits	69,241	98,132	107,805	125,413	-	-
<b>Total Benefits</b>	<b>1,555,529</b>	<b>1,907,165</b>	<b>2,304,214</b>	<b>2,934,225</b>	-	-
<b>Prof &amp; Tech Services</b>						
502006 Contracted Services	4,946,831	4,684,143	6,201,600	6,106,000	-	-
502008 Med & Psych	1,834	1,714	1,500	2,000	-	-
502020 Permits & Licenses	102,881	99,187	147,200	143,000	-	-
<b>Total Prof &amp; Tech Services</b>	<b>5,051,546</b>	<b>4,785,043</b>	<b>6,350,300</b>	<b>6,251,000</b>	-	-
<b>Property Services</b>						
502104 Utility Services	12,268	10,704	23,300	33,000	-	-
502106 Cell Phone/Wireless Services	29,925	16,134	17,200	6,000	-	-
502124 Infrastructure R & M	134,201	87,880	121,500	120,000	-	-
502140 Rent/Lease	9,192	5,387	12,700	11,000	-	-
<b>Total Property Services</b>	<b>185,585</b>	<b>120,105</b>	<b>174,700</b>	<b>170,000</b>	-	-
<b>Other Services</b>						
502204 Printing	1,932	1,781	3,000	4,000	-	-
502208 Promotion	44	446	2,800	3,000	-	-
502212 Dues & Memberships	24,197	38,898	38,200	42,000	-	-
502214 Training & Education	10,040	34,792	42,300	38,000	-	-
502215 Travel Expenses	6,389	13,898	24,400	22,000	-	-
502216 Meals	1,452	1,405	3,300	4,000	-	-
<b>Total Other Services</b>	<b>44,053</b>	<b>91,219</b>	<b>114,000</b>	<b>113,000</b>	-	-

## Line Item Requirements by Department

### Wastewater Fund

#### Environmental Services

Requirements by Account	2022/23 Actual	2023/24 Actual	2024/25 Revised Budget	2025/26 City Manager Proposed	2025/26 Budget Committee Approved	2025/26 City Council Adopted
<b>Materials</b>						
502301 Office Supplies	5,006	2,250	8,300	6,000	-	-
502310 Gas, Oil, Lube	224	208	500	1,000	-	-
502312 Vehicle Supplies, Parts, Maint	19,478	10,937	7,500	10,000	-	-
502314 Minor Equipment & Tools	32,994	47,882	53,200	51,000	-	-
502316 Equip Supplies, Parts, Maint	26,458	76,759	32,300	33,000	-	-
502324 First Aid & Safety	492	1,276	800	1,000	-	-
502325 Other Supplies	14,003	7,604	27,000	16,000	-	-
502326 PPE & Uniforms	16,287	23,054	21,300	24,000	-	-
502340 Pavement Marking	3,464	1,327	2,500	3,000	-	-
502341 Signs	-	1,089	1,000	1,000	-	-
502360 Books & Publications	403	1,813	1,400	3,000	-	-
502361 Postage & Delivery	2,091	1,951	2,900	5,000	-	-
502363 Computer/Software/Maint	68,887	141,666	195,500	170,000	-	-
502364 Employee Recognition	296	513	600	-	-	-
<b>Total Materials</b>	<b>190,083</b>	<b>318,328</b>	<b>354,800</b>	<b>324,000</b>	-	-
<b>City Grant &amp; Contrib</b>						
502408 Incentive Programs	-	-	30,500	30,000	-	-
<b>Total City Grant &amp; Contrib</b>	-	-	<b>30,500</b>	<b>30,000</b>	-	-
<b>Internal Payments</b>						
502810 Internal Professional Services	-	-	1,500	1,000	-	-
502820 Utility License	2,206,282	2,361,477	2,518,000	2,518,000	-	-
<b>Total Internal Payments</b>	<b>2,206,282</b>	<b>2,361,477</b>	<b>2,519,500</b>	<b>2,519,000</b>	-	-
<b>Internal Svc Chrg</b>						
502904 ISC - Property Management	241,598	241,775	246,833	266,327	-	-
502906 ISC - Vehicle Maint & Fuel	191,639	198,249	228,570	296,318	-	-
502910 ISC - Legal	109,763	139,643	117,268	117,807	-	-
502916 ISC - City Administration	274,343	270,510	320,970	397,278	-	-
502918 ISC - Financial Services	256,172	215,877	286,821	366,134	-	-
502920 ISC - Utility Billing	1,006,463	1,126,299	1,247,093	1,251,524	-	-
502922 ISC - Information Services	426,978	507,247	514,378	585,760	-	-
502924 ISC - Citywide Services	362,808	357,465	432,789	424,462	-	-
502926 ISC - General Support Services	8,933	26,213	25,927	24,687	-	-
502928 ISC - Community Livability	169,287	155,860	180,352	173,405	-	-
502930 ISC - Liability Management	418,074	510,757	545,611	538,742	-	-
502932 ISC - Community Development	123,325	134,752	141,626	119,624	-	-
502950 ISC - Equipment Replacement	486,177	557,633	402,800	711,600	-	-
502952 ISC - Computer Replacement	48,470	46,838	23,125	26,730	-	-
<b>Total Internal Svc Chrg</b>	<b>4,124,030</b>	<b>4,489,118</b>	<b>4,714,163</b>	<b>5,300,398</b>	-	-
<b>Capital Outlay</b>						
503008 Equipment	22,305	80,149	60,000	50,000	-	-
503010 Motor Vehicles	-	-	-	42,000	-	-
<b>Total Capital Outlay</b>	<b>22,305</b>	<b>80,149</b>	<b>60,000</b>	<b>92,000</b>	-	-
<b>Environmental Services Total</b>	<b>15,590,072</b>	<b>16,706,496</b>	<b>19,628,166</b>	<b>20,874,746</b>	-	-

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## Central Support Funds Overview

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These funds account for services provided by the support departments to other City departments.

### Central Support Funds Revenues

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, Dental Insurance and Workers' Compensation are funded through payroll charges.

### Central Support Funds Expenditures

The funds received by the central support funds are used for facilities and fleet management, workers' compensation coverage, information 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 2025/26, operating expenditures include:

- Facilities and Fleet Management.
  - *Citywide Services.*
    - \$7.6 million operating budget.
    - 10.0% increase compared to last year's budget.
  - *Fire Department.*
    - Beginning in fiscal year 2024/25, Facilities assumed responsibility for maintenance of fire stations. To support this change, the Fire Department is no longer listed separately in the Facilities and Fleet Management Fund, and the expenses are combined in Citywide Services.
- Legal Services.
  - \$2.0 million operating budget.
  - 15.4% increase compared to last year's budget.
- Administrative Services.
  - *City Manager's Office*
    - \$4.5 million operating budget.
    - 26.3% increase compared to last year's budget.
  - *Budget & Finance.*
    - \$9.5 million operating budget.
    - 13.4% increase compared to last year's budget.
  - *Information Technology.*
    - \$9.3 million operating budget.
    - 8.0% increase compared to last year's budget.
  - *Citywide Services.*
    - \$5.4 million operating budget.
    - 4.4% increase compared to last year's budget.
- Equipment Replacement.
  - \$8.4 million operating budget.
  - 22.1% decrease compared to last year's budget.

## Central Support Funds Overview

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- Workers' Compensation and Liability Management.
  - \$9.3 million operating budget.
  - 14.6% decrease compared to last year's budget.
- Health Insurance and Dental Insurance Benefits.
  - \$19.3 million operating budget.
  - 17.1% increase compared to last year's budget.

## Resources and Requirements by Fund

### Facilities & Fleet Management Fund

	2022/23 Actual	2023/24 Actual	2024/25 Revised Budget	2025/26 City Manager Proposed	2025/26 Budget Committee Approved	2025/26 City Council Adopted
<b>Resources</b>						
Intergovernmental	71,968	72,626	75,000	205,000	-	-
Miscellaneous Income	160,949	198,521	84,900	105,100	-	-
Internal Payments	2,217	-	-	-	-	-
Interfund Transfers	260,000	231,367	1,250,000	330,000	-	-
Internal Svc Chrg	5,606,112	5,827,405	6,646,689	7,350,722	-	-
Beginning Balance	3,731,427	3,846,746	1,510,000	1,690,000	-	-
<b>Total Resources</b>	<b>9,832,673</b>	<b>10,176,665</b>	<b>9,566,589</b>	<b>9,680,822</b>	<b>-</b>	<b>-</b>
<b>Requirements</b>						
Citywide Services	5,139,411	5,642,412	6,892,589	7,580,822	-	-
Fire	258,076	230,832	-	-	-	-
<i>Operating Total</i>	<i>5,397,487</i>	<i>5,873,244</i>	<i>6,892,589</i>	<i>7,580,822</i>	<i>-</i>	<i>-</i>
Transfers	588,440	442,978	2,479,000	1,621,000	-	-
Contingency	-	-	195,000	479,000	-	-
Unappropriated	3,846,746	3,860,442	-	-	-	-
<i>Non-Operating Total</i>	<i>4,435,186</i>	<i>4,303,420</i>	<i>2,674,000</i>	<i>2,100,000</i>	<i>-</i>	<i>-</i>
<b>Total Requirements</b>	<b>9,832,673</b>	<b>10,176,665</b>	<b>9,566,589</b>	<b>9,680,822</b>	<b>-</b>	<b>-</b>

## Department Requirements by Division & Category

### Facilities & Fleet Management Fund

#### Citywide Services

	2022/23 Actual	2023/24 Actual	2024/25 Revised Budget	2025/26 City Manager Proposed	2025/26 Budget Committee Approved	2025/26 City Council Adopted
<b>Requirements by Division</b>						
Fleet Operations	3,055,558	3,335,709	3,677,976	3,919,568	-	-
Facilities Operations	2,083,853	2,306,704	3,214,613	3,661,254	-	-
<b>Citywide Services Total</b>	<b>5,139,411</b>	<b>5,642,412</b>	<b>6,892,589</b>	<b>7,580,822</b>	-	-

#### Requirements by Category

Personnel Services	1,886,731	2,165,965	2,600,089	2,999,822	-	-
Materials & Services	3,233,739	3,475,908	4,292,500	4,581,000	-	-
Capital Outlay	18,941	540	-	-	-	-
<b>Citywide Services Total</b>	<b>5,139,411</b>	<b>5,642,412</b>	<b>6,892,589</b>	<b>7,580,822</b>	-	-



## Department Requirements by Type

### Facilities & Fleet Management Fund

#### Citywide Services

	2022/23 Actual	2023/24 Actual	2024/25 Revised Budget	2025/26 City Manager Proposed	2025/26 Budget Committee Approved	2025/26 City Council Adopted
<b>Requirements by Type</b>						
Personnel	1,154,133	1,288,031	1,470,584	1,571,719	-	-
Benefits	732,597	877,934	1,129,505	1,428,103	-	-
Prof & Tech Services	671,063	985,262	1,348,800	1,511,000	-	-
Property Services	774,540	769,125	969,100	992,000	-	-
Other Services	30,305	24,931	35,900	41,000	-	-
Materials	1,735,091	1,603,267	1,886,700	1,977,000	-	-
City Grant & Contrib	18,000	84,642	52,000	60,000	-	-
Internal Payments	4,739	8,682	-	-	-	-
Capital Outlay	18,941	540	-	-	-	-
<b>Citywide Services Total</b>	<b>5,139,411</b>	<b>5,642,412</b>	<b>6,892,589</b>	<b>7,580,822</b>	<b>-</b>	<b>-</b>

## Expenditure Information by Fund & Department

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Fund: Facilities & Fleet Management

Dept: Citywide Services

### FY 2025/26 BUDGET HIGHLIGHTS

#### Personnel Services

Overtime	\$6,000 increase. Reflects an increase for additional building maintenance and to plan for potential weather events.
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#### Materials and Services

Permits & Licenses	\$29,000 increase. Reflects the purchase of property and associated property taxes non-exempt tenants.
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Cell Phone/Wireless Services	(\$9,300) decrease. Starting FY 25/26, a portion of these costs will be centralized in the IT budget.
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Equip Supplies, Parts, Maint	\$7,000 increase. Reflects increase in maintenance costs associated with City facilities.
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PPE & Uniforms	\$6,500 increase. Based on anticipated staffing levels.
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Computer/Software/Maint	\$23,000 increase. Reflects transition to new fleet maintenance software.
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Contributions/City Match	\$8,000 increase. Reflects anticipated increase related to the Veterans of Foreign Wars contract.
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**NOTE:** Commentary on line items of variances of +/- 10% from fiscal year 2024/25 to fiscal year 2025/26 proposed. This does not include 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 Requirements by Department

### Facilities & Fleet Management Fund

#### Citywide Services

Requirements by Account	2022/23 Actual	2023/24 Actual	2024/25 Revised Budget	2025/26 City Manager Proposed	2025/26 Budget Committee Approved	2025/26 City Council Adopted
<b>Personnel</b>						
501001 Wages/Salaries	1,004,758	1,087,044	1,301,731	1,378,794	-	-
501006 Temporary & Seasonal	9,024	26,294	5,150	10,000	-	-
501010 Overtime	17,500	34,006	30,000	36,000	-	-
501030 Premium Pay	107,051	102,587	133,703	146,925	-	-
501070 Accrued Comp Absence	15,800	38,100	-	-	-	-
<b>Total Personnel</b>	<b>1,154,133</b>	<b>1,288,031</b>	<b>1,470,584</b>	<b>1,571,719</b>	-	-
<b>Benefits</b>						
501101 FICA	87,253	96,141	113,042	119,939	-	-
501102 Tri-Met Tax	8,770	9,340	12,110	12,911	-	-
501110 PERS - Employer	153,892	228,781	297,677	421,815	-	-
501111 PERS - IAP Pickup	59,435	67,878	88,451	93,597	-	-
501112 PERS - Bond	36,683	41,682	53,937	57,112	-	-
501113 PERS - UAL	-	-	-	135,242	-	-
501120 Health Insurance	272,802	302,045	407,776	420,065	-	-
501121 Dental Insurance	24,806	24,512	32,922	30,900	-	-
501122 Workers' Compensation	53,219	61,833	68,611	76,812	-	-
501130 Other Benefits	35,737	45,721	54,979	59,710	-	-
<b>Total Benefits</b>	<b>732,597</b>	<b>877,934</b>	<b>1,129,505</b>	<b>1,428,103</b>	-	-
<b>Prof &amp; Tech Services</b>						
502006 Contracted Services	668,111	981,714	1,339,800	1,473,000	-	-
502008 Med & Psych	431	600	1,000	1,000	-	-
502020 Permits & Licenses	2,520	2,948	8,000	37,000	-	-
<b>Total Prof &amp; Tech Services</b>	<b>671,063</b>	<b>985,262</b>	<b>1,348,800</b>	<b>1,511,000</b>	-	-
<b>Property Services</b>						
502104 Utility Services	549,262	548,551	722,100	749,000	-	-
502106 Cell Phone/Wireless Services	24,169	16,168	16,300	7,000	-	-
502124 Infrastructure R & M	3,996	985	500	-	-	-
502140 Rent/Lease	197,112	203,421	230,200	236,000	-	-
<b>Total Property Services</b>	<b>774,540</b>	<b>769,125</b>	<b>969,100</b>	<b>992,000</b>	-	-
<b>Other Services</b>						
502204 Printing	6,055	200	700	1,000	-	-
502212 Dues & Memberships	59	284	2,400	3,000	-	-
502214 Training & Education	13,052	19,046	22,000	25,000	-	-
502215 Travel Expenses	10,693	5,222	10,500	11,000	-	-
502216 Meals	446	178	300	1,000	-	-
<b>Total Other Services</b>	<b>30,305</b>	<b>24,931</b>	<b>35,900</b>	<b>41,000</b>	-	-

## Line Item Requirements by Department

### Facilities & Fleet Management Fund

#### Citywide Services

Requirements by Account	2022/23 Actual	2023/24 Actual	2024/25 Revised Budget	2025/26 City Manager Proposed	2025/26 Budget Committee Approved	2025/26 City Council Adopted
<b>Materials</b>						
502301 Office Supplies	3,597	3,644	5,000	8,000	-	-
502310 Gas, Oil, Lube	788,491	803,170	777,000	800,000	-	-
502312 Vehicle Supplies, Parts, Maint	760,587	633,677	797,800	819,000	-	-
502314 Minor Equipment & Tools	36,869	35,349	61,000	63,000	-	-
502316 Equip Supplies, Parts, Maint	28,114	7,009	51,000	58,000	-	-
502324 First Aid & Safety	2,339	4,434	6,000	6,000	-	-
502325 Other Supplies	76,796	88,466	134,500	139,000	-	-
502326 PPE & Uniforms	14,353	13,994	17,500	24,000	-	-
502341 Signs	1,045	597	1,700	2,000	-	-
502360 Books & Publications	164	314	600	1,000	-	-
502361 Postage & Delivery	3,427	2,597	5,600	5,000	-	-
502363 Computer/Software/Maint	18,999	9,928	29,000	52,000	-	-
502364 Employee Recognition	311	89	-	-	-	-
<b>Total Materials</b>	<b>1,735,091</b>	<b>1,603,267</b>	<b>1,886,700</b>	<b>1,977,000</b>	-	-
<b>City Grant &amp; Contrib</b>						
502410 Contributions/City Match	18,000	84,642	52,000	60,000	-	-
<b>Total City Grant &amp; Contrib</b>	<b>18,000</b>	<b>84,642</b>	<b>52,000</b>	<b>60,000</b>	-	-
<b>Internal Payments</b>						
502810 Internal Professional Services	4,739	8,682	-	-	-	-
<b>Total Internal Payments</b>	<b>4,739</b>	<b>8,682</b>	-	-	-	-
<b>Capital Outlay</b>						
503008 Equipment	13,374	-	-	-	-	-
503010 Motor Vehicles	5,567	540	-	-	-	-
<b>Total Capital Outlay</b>	<b>18,941</b>	<b>540</b>	-	-	-	-
<b>Citywide Services Total</b>	<b>5,139,411</b>	<b>5,642,412</b>	<b>6,892,589</b>	<b>7,580,822</b>	-	-

## Department Requirements by Division & Category

### Facilities & Fleet Management Fund

#### Fire

	2022/23 Actual	2023/24 Actual	2024/25 Revised Budget	2025/26 City Manager Proposed	2025/26 Budget Committee Approved	2025/26 City Council Adopted
<b>Requirements by Division</b>						
Fire Stations	258,076	230,832	-	-	-	-
<b>Fire Total</b>	<b>258,076</b>	<b>230,832</b>	-	-	-	-

#### Requirements by Category

Materials & Services	258,076	230,832	-	-	-	-
<b>Fire Total</b>	<b>258,076</b>	<b>230,832</b>	-	-	-	-

## Department Requirements by Type

### Facilities & Fleet Management Fund

#### Fire

	2022/23 Actual	2023/24 Actual	2024/25 Revised Budget	2025/26 City Manager Proposed	2025/26 Budget Committee Approved	2025/26 City Council Adopted
<b>Requirements by Type</b>						
Prof & Tech Services	127,296	85,330	-	-	-	-
Property Services	121,078	137,905	-	-	-	-
Materials	9,702	7,597	-	-	-	-
<b>Fire Total</b>	<b>258,076</b>	<b>230,832</b>	-	-	-	-

## Line Item Requirements by Department

### Facilities & Fleet Management Fund

#### Fire

Requirements by Account	2022/23 Actual	2023/24 Actual	2024/25 Revised Budget	2025/26 City Manager Proposed	2025/26 Budget Committee Approved	2025/26 City Council Adopted
<b>Prof &amp; Tech Services</b>						
502006 Contracted Services	123,106	85,330	-	-	-	-
502020 Permits & Licenses	4,189	-	-	-	-	-
<b>Total Prof &amp; Tech Services</b>	<b>127,296</b>	<b>85,330</b>	-	-	-	-
<b>Property Services</b>						
502104 Utility Services	121,078	137,905	-	-	-	-
<b>Total Property Services</b>	<b>121,078</b>	<b>137,905</b>	-	-	-	-
<b>Materials</b>						
502316 Equip Supplies, Parts, Maint	2,300	2,485	-	-	-	-
502325 Other Supplies	7,402	5,112	-	-	-	-
<b>Total Materials</b>	<b>9,702</b>	<b>7,597</b>	-	-	-	-
<b>Fire Total</b>	<b>258,076</b>	<b>230,832</b>	-	-	-	-

## Resources and Requirements by Fund

### Legal Services Fund

	2022/23 Actual	2023/24 Actual	2024/25 Revised Budget	2025/26 City Manager Proposed	2025/26 Budget Committee Approved	2025/26 City Council Adopted
<b>Resources</b>						
Charges for Services	-	671	-	-	-	-
Miscellaneous Income	12,169	11,714	-	-	-	-
Internal Svc Chrg	1,459,068	1,695,714	1,742,850	1,941,895	-	-
Beginning Balance	471,565	377,802	252,000	360,000	-	-
<b>Total Resources</b>	<b>1,942,802</b>	<b>2,085,902</b>	<b>1,994,850</b>	<b>2,301,895</b>	-	-
<b>Requirements</b>						
City Attorney's Office	1,565,000	1,672,569	1,734,850	2,001,895	-	-
<i>Operating Total</i>	<i>1,565,000</i>	<i>1,672,569</i>	<i>1,734,850</i>	<i>2,001,895</i>	-	-
Contingency	-	-	260,000	300,000	-	-
Unappropriated	377,802	413,333	-	-	-	-
<i>Non-Operating Total</i>	<i>377,802</i>	<i>413,333</i>	<i>260,000</i>	<i>300,000</i>	-	-
<b>Total Requirements</b>	<b>1,942,802</b>	<b>2,085,902</b>	<b>1,994,850</b>	<b>2,301,895</b>	-	-



## Department Requirements by Division & Category

### Legal Services Fund

#### City Attorney's Office

	2022/23 Actual	2023/24 Actual	2024/25 Revised Budget	2025/26 City Manager Proposed	2025/26 Budget Committee Approved	2025/26 City Council Adopted
<b>Requirements by Division</b>						
Legal Services	1,565,000	1,672,569	1,734,850	2,001,895	-	-
<b>City Attorney's Office Total</b>	<b>1,565,000</b>	<b>1,672,569</b>	<b>1,734,850</b>	<b>2,001,895</b>	<b>-</b>	<b>-</b>
<b>Requirements by Category</b>						
Personnel Services	1,464,589	1,401,673	1,617,350	1,871,895	-	-
Materials & Services	100,410	270,896	117,500	130,000	-	-
<b>City Attorney's Office Total</b>	<b>1,565,000</b>	<b>1,672,569</b>	<b>1,734,850</b>	<b>2,001,895</b>	<b>-</b>	<b>-</b>

## Department Requirements by Type

### Legal Services Fund

#### City Attorney's Office

	2022/23 Actual	2023/24 Actual	2024/25 Revised Budget	2025/26 City Manager Proposed	2025/26 Budget Committee Approved	2025/26 City Council Adopted
<b>Requirements by Type</b>						
Personnel	945,445	901,623	992,875	1,050,329	-	-
Benefits	519,144	500,050	624,475	821,566	-	-
Prof & Tech Services	76,412	241,527	76,000	83,000	-	-
Property Services	3,544	3,000	5,000	5,000	-	-
Other Services	17,301	21,773	27,300	32,000	-	-
Materials	3,153	4,596	9,200	10,000	-	-
<b>City Attorney's Office Total</b>	<b>1,565,000</b>	<b>1,672,569</b>	<b>1,734,850</b>	<b>2,001,895</b>	-	-

## Expenditure Information by Fund & Department

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Fund: Legal Services Fund  
Dept: City Attorney's Office

### FY 2025/26 BUDGET HIGHLIGHTS

No significant operating changes in the Legal Services Fund, City Attorney's Office department.

**NOTE:** Commentary on line items of variances of +/- 10% from fiscal year 2024/25 to fiscal year 2025/26 proposed. This does not include 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 Requirements by Department

### Legal Services Fund

#### City Attorney's Office

Requirements by Account	2022/23 Actual	2023/24 Actual	2024/25 Revised Budget	2025/26 City Manager Proposed	2025/26 Budget Committee Approved	2025/26 City Council Adopted
<b>Personnel</b>						
501001 Wages/Salaries	941,543	862,737	992,875	1,043,774	-	-
501004 Limited Term	3,398	18,105	-	-	-	-
501030 Premium Pay	505	20,781	-	6,555	-	-
<b>Total Personnel</b>	<b>945,445</b>	<b>901,623</b>	<b>992,875</b>	<b>1,050,329</b>	-	-
<b>Benefits</b>						
501101 FICA	71,798	69,071	74,221	77,691	-	-
501102 Tri-Met Tax	7,050	5,910	8,165	8,686	-	-
501110 PERS - Employer	142,994	156,472	211,892	294,248	-	-
501111 PERS - IAP Pickup	51,575	43,376	59,834	63,265	-	-
501112 PERS - Bond	31,674	30,014	36,541	38,654	-	-
501113 PERS - UAL	-	-	-	100,293	-	-
501120 Health Insurance	157,615	140,296	178,027	170,191	-	-
501121 Dental Insurance	14,257	11,545	13,531	12,740	-	-
501122 Workers' Compensation	13,983	13,175	14,298	14,391	-	-
501130 Other Benefits	28,198	30,192	27,966	41,407	-	-
<b>Total Benefits</b>	<b>519,144</b>	<b>500,050</b>	<b>624,475</b>	<b>821,566</b>	-	-
<b>Prof &amp; Tech Services</b>						
502006 Contracted Services	75,984	241,291	75,000	82,000	-	-
502020 Permits & Licenses	428	236	1,000	1,000	-	-
<b>Total Prof &amp; Tech Services</b>	<b>76,412</b>	<b>241,527</b>	<b>76,000</b>	<b>83,000</b>	-	-
<b>Property Services</b>						
502106 Cell Phone/Wireless Services	311	-	-	-	-	-
502140 Rent/Lease	3,233	3,000	5,000	5,000	-	-
<b>Total Property Services</b>	<b>3,544</b>	<b>3,000</b>	<b>5,000</b>	<b>5,000</b>	-	-
<b>Other Services</b>						
502204 Printing	707	479	600	1,000	-	-
502208 Promotion	587	-	1,700	2,000	-	-
502212 Dues & Memberships	6,549	5,410	7,400	9,000	-	-
502214 Training & Education	7,326	7,457	12,100	12,000	-	-
502215 Travel Expenses	1,932	8,237	5,000	7,000	-	-
502216 Meals	200	191	500	1,000	-	-
<b>Total Other Services</b>	<b>17,301</b>	<b>21,773</b>	<b>27,300</b>	<b>32,000</b>	-	-
<b>Materials</b>						
502301 Office Supplies	1,561	1,141	2,000	2,000	-	-
502314 Minor Equipment & Tools	70	227	1,500	2,000	-	-
502316 Equip Supplies, Parts, Maint	-	20	500	1,000	-	-
502325 Other Supplies	603	-	100	-	-	-
502360 Books & Publications	792	3,043	3,200	3,000	-	-
502361 Postage & Delivery	127	123	300	-	-	-
502363 Computer/Software/Maint	-	-	1,500	2,000	-	-
502364 Employee Recognition	-	42	100	-	-	-
<b>Total Materials</b>	<b>3,153</b>	<b>4,596</b>	<b>9,200</b>	<b>10,000</b>	-	-
<b>City Attorney's Office Total</b>	<b>1,565,000</b>	<b>1,672,569</b>	<b>1,734,850</b>	<b>2,001,895</b>	-	-

## Resources and Requirements by Fund

### Administrative Services Fund

	2022/23 Actual	2023/24 Actual	2024/25 Revised Budget	2025/26 City Manager Proposed	2025/26 Budget Committee Approved	2025/26 City Council Adopted
<b>Resources</b>						
Intergovernmental	104,659	443	-	-	-	-
Charges for Services	107,812	115,364	65,000	61,000	-	-
Miscellaneous Income	508,991	590,627	125,000	356,000	-	-
Internal Payments	1,057,639	1,543,008	1,700,000	1,740,000	-	-
Interfund Transfers	618,000	974,193	1,233,500	1,209,000	-	-
Internal Svc Chrg	16,293,157	18,166,330	21,457,212	23,949,205	-	-
Beginning Balance	6,433,741	6,017,285	2,692,000	3,122,000	-	-
<b>Total Resources</b>	<b>25,123,999</b>	<b>27,407,250</b>	<b>27,272,712</b>	<b>30,437,205</b>	-	-
<b>Requirements</b>						
Office of Governance & Management	2,776,933	2,901,139	3,554,051	4,487,895	-	-
Budget & Finance	6,559,230	7,088,979	8,351,023	9,469,877	-	-
Information Technology	5,622,087	6,978,711	8,588,371	9,272,850	-	-
Citywide Services	4,026,206	4,183,505	5,162,767	5,387,583	-	-
<i>Operating Total</i>	<i>18,984,456</i>	<i>21,152,334</i>	<i>25,656,212</i>	<i>28,618,205</i>	-	-
Transfers	122,258	221,023	580,500	433,000	-	-
Contingency	-	-	536,000	886,000	-	-
Unappropriated	6,017,285	6,033,893	500,000	500,000	-	-
<i>Non-Operating Total</i>	<i>6,139,543</i>	<i>6,254,916</i>	<i>1,616,500</i>	<i>1,819,000</i>	-	-
<b>Total Requirements</b>	<b>25,123,999</b>	<b>27,407,250</b>	<b>27,272,712</b>	<b>30,437,205</b>	-	-

## Department Requirements by Division & Category

### Administrative Services Fund

#### Office of Governance & Management

	2022/23 Actual	2023/24 Actual	2024/25 Revised Budget	2025/26 City Manager Proposed	2025/26 Budget Committee Approved	2025/26 City Council Adopted
<b>Requirements by Division</b>						
City Management	2,255,288	2,355,380	2,602,592	3,473,345	-	-
Council Support	195,304	165,726	405,047	320,019	-	-
Mayor & Council	326,341	380,032	546,412	694,531	-	-
<b>Office of Governance &amp; Mgmt Total</b>	<b>2,776,933</b>	<b>2,901,139</b>	<b>3,554,051</b>	<b>4,487,895</b>	-	-
<b>Requirements by Category</b>						
Personnel Services	2,063,490	2,171,584	2,435,199	3,133,895	-	-
Materials & Services	713,443	729,554	1,118,852	1,354,000	-	-
<b>Office of Governance &amp; Mgmt Total</b>	<b>2,776,933</b>	<b>2,901,139</b>	<b>3,554,051</b>	<b>4,487,895</b>	-	-

## Department Requirements by Type

### Administrative Services Fund

#### Office of Governance & Management

	2022/23 Actual	2023/24 Actual	2024/25 Revised Budget	2025/26 City Manager Proposed	2025/26 Budget Committee Approved	2025/26 City Council Adopted
<b>Requirements by Type</b>						
Personnel	1,470,184	1,489,277	1,521,967	1,692,552	-	-
Benefits	593,306	682,308	913,232	1,441,343	-	-
Prof & Tech Services	393,298	481,391	734,452	831,000	-	-
Property Services	11,228	3,769	16,500	16,000	-	-
Other Services	268,780	223,859	315,300	372,000	-	-
Materials	27,412	16,921	21,300	25,000	-	-
City Grant & Contrib	12,726	3,615	31,300	110,000	-	-
<b>Office of Governance &amp; Mgmt Total</b>	<b>2,776,933</b>	<b>2,901,139</b>	<b>3,554,051</b>	<b>4,487,895</b>	-	-

## Expenditure Information by Fund & Department

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Fund: Administrative Services

Dept: Office of Governance & Management

### FY 2025/26 BUDGET HIGHLIGHTS

#### Personnel Services

Wages/Salaries	\$217,049 increase. Reorganization of staff from other departments to better reflect work being conducted by the City Manager's office. This is offset by the elimination of three positions in the City Manager's Office. Also reflects the conversion of a position from Limited Term status.
Limited Term	(\$57,000) decrease. Reflects the conversion of a position to regular status.

#### Materials and Services

Contracted Services	\$96,648 increase. Reflects increase in document storage needs and grant writing services.
Training & Education	\$53,300 increase. Reflects additional certification for staff and Council.
Incentive Programs	\$14,900 increase. Reflects increase to host Sister City activities.
Contributions/City Match	\$63,800 increase. Reflects increase for Council-directed contributions.

**NOTE:** Commentary on line items of variances of +/- 10% from fiscal year 2024/25 to fiscal year 2025/26 proposed. This does not include 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 Requirements by Department

### Administrative Services Fund

#### Office of Governance & Management

Requirements by Account	2022/23 Actual	2023/24 Actual	2024/25 Revised Budget	2025/26 City Manager Proposed	2025/26 Budget Committee Approved	2025/26 City Council Adopted
<b>Personnel</b>						
501001 Wages/Salaries	1,223,320	1,151,753	1,221,410	1,438,459	-	-
501004 Limited Term	-	30,413	57,000	-	-	-
501008 Elected Officials	222,223	231,030	238,704	246,076	-	-
501010 Overtime	1,681	158	-	-	-	-
501030 Premium Pay	12,561	66,723	4,853	8,017	-	-
501070 Accrued Comp Absence	10,400	9,200	-	-	-	-
<b>Total Personnel</b>	<b>1,470,184</b>	<b>1,489,277</b>	<b>1,521,967</b>	<b>1,692,552</b>	-	-
<b>Benefits</b>						
501101 FICA	100,220	103,481	103,440	114,369	-	-
501102 Tri-Met Tax	11,631	11,096	12,494	13,142	-	-
501110 PERS - Employer	154,805	211,136	308,835	479,296	-	-
501111 PERS - IAP Pickup	59,159	69,515	76,728	84,059	-	-
501112 PERS - Bond	45,925	53,052	56,339	62,296	-	-
501113 PERS - UAL	-	-	-	223,584	-	-
501120 Health Insurance	153,326	159,856	271,640	356,956	-	-
501121 Dental Insurance	12,456	10,482	20,785	23,007	-	-
501122 Workers' Compensation	21,201	20,960	22,270	23,090	-	-
501130 Other Benefits	34,582	42,730	40,701	61,544	-	-
<b>Total Benefits</b>	<b>593,306</b>	<b>682,308</b>	<b>913,232</b>	<b>1,441,343</b>	-	-
<b>Prof &amp; Tech Services</b>						
502006 Contracted Services	392,758	481,351	734,352	831,000	-	-
502020 Permits & Licenses	540	40	100	-	-	-
<b>Total Prof &amp; Tech Services</b>	<b>393,298</b>	<b>481,391</b>	<b>734,452</b>	<b>831,000</b>	-	-
<b>Property Services</b>						
502106 Cell Phone/Wireless Services	7,582	-	-	-	-	-
502140 Rent/Lease	3,646	3,769	16,500	16,000	-	-
<b>Total Property Services</b>	<b>11,228</b>	<b>3,769</b>	<b>16,500</b>	<b>16,000</b>	-	-
<b>Other Services</b>						
502204 Printing	26,613	3,202	2,600	3,000	-	-
502208 Promotion	5,321	4,310	10,000	10,000	-	-
502212 Dues & Memberships	140,806	135,492	162,400	173,000	-	-
502214 Training & Education	13,205	12,672	37,700	91,000	-	-
502215 Travel Expenses	73,853	61,371	89,500	81,000	-	-
502216 Meals	8,982	6,811	13,100	14,000	-	-
<b>Total Other Services</b>	<b>268,780</b>	<b>223,859</b>	<b>315,300</b>	<b>372,000</b>	-	-
<b>Materials</b>						
502301 Office Supplies	2,310	1,066	2,700	3,000	-	-
502314 Minor Equipment & Tools	6,990	961	3,000	5,000	-	-
502326 PPE & Uniforms	120	-	-	-	-	-
502360 Books & Publications	490	4,015	1,600	1,000	-	-
502361 Postage & Delivery	14,725	1,025	1,400	1,000	-	-
502363 Computer/Software/Maint	2,430	5,990	7,100	9,000	-	-
502364 Employee Recognition	346	3,864	5,500	6,000	-	-
<b>Total Materials</b>	<b>27,412</b>	<b>16,921</b>	<b>21,300</b>	<b>25,000</b>	-	-

## Line Item Requirements by Department

### Administrative Services Fund

#### Office of Governance & Management

Requirements by Account	2022/23 Actual	2023/24 Actual	2024/25 Revised Budget	2025/26 City Manager Proposed	2025/26 Budget Committee Approved	2025/26 City Council Adopted
<b>City Grant &amp; Contrib</b>						
502408 Incentive Programs	3,451	1,500	5,100	20,000	-	-
502410 Contributions/City Match	9,275	2,115	26,200	90,000	-	-
<b>Total City Grant &amp; Contrib</b>	<b>12,726</b>	<b>3,615</b>	<b>31,300</b>	<b>110,000</b>	-	-
<b>Office of Governance &amp; Mgmt Total</b>	<b>2,776,933</b>	<b>2,901,139</b>	<b>3,554,051</b>	<b>4,487,895</b>	-	-

## Department Requirements by Division & Category

### Administrative Services Fund

#### Budget & Finance

	2022/23 Actual	2023/24 Actual	2024/25 Revised Budget	2025/26 City Manager Proposed	2025/26 Budget Committee Approved	2025/26 City Council Adopted
<b>Requirements by Division</b>						
Accounting	2,083,950	2,130,757	2,438,841	2,746,199	-	-
Financial Operations	897,283	970,085	1,127,558	1,224,764	-	-
Utility Billing	1,625,996	1,870,661	2,323,276	2,691,506	-	-
Budget & Financial Planning	1,952,002	2,117,476	2,461,348	2,807,408	-	-
<b>Budget &amp; Finance Total</b>	<b>6,559,230</b>	<b>7,088,979</b>	<b>8,351,023</b>	<b>9,469,877</b>	<b>-</b>	<b>-</b>

#### Requirements by Category

Personnel Services	5,627,175	6,000,113	6,920,723	7,983,877	-	-
Materials & Services	932,056	1,088,865	1,423,300	1,479,000	-	-
Capital Outlay	-	-	7,000	7,000	-	-
<b>Budget &amp; Finance Total</b>	<b>6,559,230</b>	<b>7,088,979</b>	<b>8,351,023</b>	<b>9,469,877</b>	<b>-</b>	<b>-</b>

## Department Requirements by Type

### Administrative Services Fund

#### Budget & Finance

	2022/23 Actual	2023/24 Actual	2024/25 Revised Budget	2025/26 City Manager Proposed	2025/26 Budget Committee Approved	2025/26 City Council Adopted
<b>Requirements by Type</b>						
Personnel	3,431,631	3,533,541	4,037,787	4,157,406	-	-
Benefits	2,195,544	2,466,573	2,882,936	3,826,471	-	-
Prof & Tech Services	578,169	727,634	821,400	848,000	-	-
Property Services	20,193	15,600	19,000	21,000	-	-
Other Services	49,937	47,441	107,200	117,000	-	-
Materials	174,408	160,733	214,700	232,000	-	-
City Grant & Contrib	109,348	137,458	261,000	261,000	-	-
Capital Outlay	-	-	7,000	7,000	-	-
<b>Budget &amp; Finance Total</b>	<b>6,559,230</b>	<b>7,088,979</b>	<b>8,351,023</b>	<b>9,469,877</b>	-	-

## Expenditure Information by Fund & Department

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Fund: Administrative Services

Dept: Budget & Finance

### FY 2025/26 BUDGET HIGHLIGHTS

#### Personnel Services

Premium Pay	\$10,753 increase. Reflects an increase to align with current staffing expenditures.
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#### Materials and Services

Printing	\$5,500 increase. Reflects increase due to projected increase for Utility Billing and Financial Operations.
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Minor Equipment & Tools	\$5,600 increase. Reflects an increase to address outdated and broken equipment.
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**NOTE:** Commentary on line items of variances of +/- 10% from fiscal year 2024/25 to fiscal year 2025/26 proposed. This does not include 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 Requirements by Department

### Administrative Services Fund

#### Budget & Finance

Requirements by Account	2022/23 Actual	2023/24 Actual	2024/25 Revised Budget	2025/26 City Manager Proposed	2025/26 Budget Committee Approved	2025/26 City Council Adopted
<b>Personnel</b>						
501001 Wages/Salaries	3,188,692	3,309,624	3,953,303	4,062,169	-	-
501004 Limited Term	109,437	92,630	-	-	-	-
501006 Temporary & Seasonal	58,942	2,320	-	-	-	-
501010 Overtime	25,905	23,939	65,000	65,000	-	-
501030 Premium Pay	34,654	10,428	19,484	30,237	-	-
501070 Accrued Comp Absence	14,000	94,600	-	-	-	-
<b>Total Personnel</b>	<b>3,431,631</b>	<b>3,533,541</b>	<b>4,037,787</b>	<b>4,157,406</b>	-	-
<b>Benefits</b>						
501101 FICA	262,682	263,589	307,318	319,346	-	-
501102 Tri-Met Tax	26,177	24,694	32,342	33,560	-	-
501110 PERS - Employer	597,319	742,500	879,028	1,174,755	-	-
501111 PERS - IAP Pickup	197,574	203,033	243,383	250,968	-	-
501112 PERS - Bond	124,153	124,781	148,616	152,946	-	-
501113 PERS - UAL	-	-	-	391,463	-	-
501120 Health Insurance	741,540	838,067	994,057	1,137,367	-	-
501121 Dental Insurance	67,757	74,836	78,550	123,743	-	-
501122 Workers' Compensation	50,443	50,383	58,281	59,073	-	-
501130 Other Benefits	127,898	144,688	141,361	183,250	-	-
<b>Total Benefits</b>	<b>2,195,544</b>	<b>2,466,573</b>	<b>2,882,936</b>	<b>3,826,471</b>	-	-
<b>Prof &amp; Tech Services</b>						
502006 Contracted Services	510,509	649,743	743,300	770,000	-	-
502008 Med & Psych	67	-	400	-	-	-
502019 Meter Reads	63,730	72,583	72,000	72,000	-	-
502020 Permits & Licenses	3,863	5,309	5,700	6,000	-	-
<b>Total Prof &amp; Tech Services</b>	<b>578,169</b>	<b>727,634</b>	<b>821,400</b>	<b>848,000</b>	-	-
<b>Property Services</b>						
502106 Cell Phone/Wireless Services	4,143	753	-	-	-	-
502140 Rent/Lease	16,050	14,847	19,000	21,000	-	-
<b>Total Property Services</b>	<b>20,193</b>	<b>15,600</b>	<b>19,000</b>	<b>21,000</b>	-	-
<b>Other Services</b>						
502204 Printing	20,449	12,274	28,500	34,000	-	-
502208 Promotion	3,088	4,188	5,000	7,000	-	-
502212 Dues & Memberships	6,928	7,575	11,200	12,000	-	-
502214 Training & Education	11,792	14,430	49,800	47,000	-	-
502215 Travel Expenses	5,765	6,077	10,700	15,000	-	-
502216 Meals	1,914	2,886	2,000	2,000	-	-
502232 Fines/Penalties	-	10	-	-	-	-
<b>Total Other Services</b>	<b>49,937</b>	<b>47,441</b>	<b>107,200</b>	<b>117,000</b>	-	-

## Line Item Requirements by Department

### Administrative Services Fund

#### Budget & Finance

Requirements by Account	2022/23 Actual	2023/24 Actual	2024/25 Revised Budget	2025/26 City Manager Proposed	2025/26 Budget Committee Approved	2025/26 City Council Adopted
<b>Materials</b>						
502301 Office Supplies	8,911	6,375	10,900	12,000	-	-
502312 Vehicle Supplies, Parts, Maint	-	-	500	1,000	-	-
502314 Minor Equipment & Tools	3,861	3,027	13,400	19,000	-	-
502316 Equip Supplies, Parts, Maint	925	925	3,800	4,000	-	-
502326 PPE & Uniforms	-	-	400	1,000	-	-
502360 Books & Publications	353	821	5,100	6,000	-	-
502361 Postage & Delivery	55,000	51,941	72,400	73,000	-	-
502363 Computer/Software/Maint	104,259	96,747	107,300	116,000	-	-
502364 Employee Recognition	1,099	896	900	-	-	-
<b>Total Materials</b>	<b>174,408</b>	<b>160,733</b>	<b>214,700</b>	<b>232,000</b>	-	-
<b>City Grant &amp; Contrib</b>						
502406 Customer Assistance	109,348	137,458	260,000	260,000	-	-
502408 Incentive Programs	-	-	1,000	1,000	-	-
<b>Total City Grant &amp; Contrib</b>	<b>109,348</b>	<b>137,458</b>	<b>261,000</b>	<b>261,000</b>	-	-
<b>Capital Outlay</b>						
503008 Equipment	-	-	7,000	7,000	-	-
<b>Total Capital Outlay</b>	<b>-</b>	<b>-</b>	<b>7,000</b>	<b>7,000</b>	-	-
<b>Budget &amp; Finance Total</b>	<b>6,559,230</b>	<b>7,088,979</b>	<b>8,351,023</b>	<b>9,469,877</b>	-	-

## Department Requirements by Division & Category

### Administrative Services Fund

#### Information Technology

	2022/23 Actual	2023/24 Actual	2024/25 Revised Budget	2025/26 City Manager Proposed	2025/26 Budget Committee Approved	2025/26 City Council Adopted
<b>Requirements by Division</b>						
IT Admin	4,791,287	5,886,728	1,371,020	1,350,449	-	-
IT Services	-	-	2,685,397	3,177,792	-	-
IT Application Mgmt	-	-	2,820,718	2,725,859	-	-
Mapping & GIS Services	830,800	1,091,983	1,244,031	1,419,301	-	-
IT Business Relationship Mgmt	-	-	467,205	599,449	-	-
<b>Information Technology Total</b>	<b>5,622,087</b>	<b>6,978,711</b>	<b>8,588,371</b>	<b>9,272,850</b>	-	-
<b>Requirements by Category</b>						
Personnel Services	3,607,503	4,199,445	4,760,512	5,666,850	-	-
Materials & Services	2,014,584	2,779,267	3,827,859	3,606,000	-	-
<b>Information Technology Total</b>	<b>5,622,087</b>	<b>6,978,711</b>	<b>8,588,371</b>	<b>9,272,850</b>	-	-



## Department Requirements by Type

### Administrative Services Fund

#### Information Technology

	2022/23 Actual	2023/24 Actual	2024/25 Revised Budget	2025/26 City Manager Proposed	2025/26 Budget Committee Approved	2025/26 City Council Adopted
<b>Requirements by Type</b>						
Personnel	2,278,967	2,579,933	2,851,900	3,073,908	-	-
Benefits	1,328,536	1,619,512	1,908,612	2,592,942	-	-
Prof & Tech Services	307,113	300,774	449,659	529,000	-	-
Property Services	119,109	475,018	526,500	513,000	-	-
Other Services	11,284	39,140	59,600	69,000	-	-
Materials	1,577,077	1,964,335	2,792,100	2,495,000	-	-
<b>Information Technology Total</b>	<b>5,622,087</b>	<b>6,978,711</b>	<b>8,588,371</b>	<b>9,272,850</b>	-	-

## Expenditure Information by Fund & Department

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Fund: Administrative Services

Dept: IT

### FY 2025/26 BUDGET HIGHLIGHTS

#### Personnel Services

Premium Pay	\$34,563 increase. Reflects an increase to align with current staffing expenditures.
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#### Materials and Services

Contracted Services	\$78,641 increase. Reflects contracted increases for software contracts.
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Travel Expenses	\$10,000 increase. Reflects an increase in anticipated travel for training opportunities.
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Minor Equipment & Tools	(\$12,500) decrease. Aligns with anticipated actual expenditures.
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Computer/Software/Maint	(\$281,200) decrease. Reflects completion of projects in FY24/25.
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**NOTE:** Commentary on line items of variances of +/- 10% from fiscal year 2024/25 to fiscal year 2025/26 proposed. This does not include 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 Requirements by Department

### Administrative Services Fund

#### Information Technology

Requirements by Account	2022/23 Actual	2023/24 Actual	2024/25 Revised Budget	2025/26 City Manager Proposed	2025/26 Budget Committee Approved	2025/26 City Council Adopted
<b>Personnel</b>						
501001 Wages/Salaries	2,160,603	2,440,509	2,775,464	2,960,409	-	-
501004 Limited Term	1,002	-	-	-	-	-
501010 Overtime	7,217	11,237	12,500	15,000	-	-
501030 Premium Pay	95,045	74,286	63,936	98,499	-	-
501070 Accrued Comp Absence	15,100	53,900	-	-	-	-
<b>Total Personnel</b>	<b>2,278,967</b>	<b>2,579,933</b>	<b>2,851,900</b>	<b>3,073,908</b>	-	-
<b>Benefits</b>						
501101 FICA	172,148	193,199	223,400	234,655	-	-
501102 Tri-Met Tax	16,393	18,023	23,964	25,364	-	-
501110 PERS - Employer	336,016	490,215	601,064	839,341	-	-
501111 PERS - IAP Pickup	126,220	142,018	175,629	184,771	-	-
501112 PERS - Bond	77,651	85,127	107,141	112,747	-	-
501113 PERS - UAL	-	-	-	298,847	-	-
501120 Health Insurance	462,821	527,770	598,550	699,890	-	-
501121 Dental Insurance	41,620	43,585	47,606	52,384	-	-
501122 Workers' Compensation	29,360	32,831	37,736	39,322	-	-
501130 Other Benefits	66,306	86,744	93,522	105,621	-	-
<b>Total Benefits</b>	<b>1,328,536</b>	<b>1,619,512</b>	<b>1,908,612</b>	<b>2,592,942</b>	-	-
<b>Prof &amp; Tech Services</b>						
502006 Contracted Services	307,113	300,774	442,359	521,000	-	-
502020 Permits & Licenses	-	-	7,300	8,000	-	-
<b>Total Prof &amp; Tech Services</b>	<b>307,113</b>	<b>300,774</b>	<b>449,659</b>	<b>529,000</b>	-	-
<b>Property Services</b>						
502106 Cell Phone/Wireless Services	116,813	471,610	524,500	511,000	-	-
502140 Rent/Lease	2,296	3,408	2,000	2,000	-	-
<b>Total Property Services</b>	<b>119,109</b>	<b>475,018</b>	<b>526,500</b>	<b>513,000</b>	-	-
<b>Other Services</b>						
502204 Printing	43	43	-	-	-	-
502212 Dues & Memberships	1,230	1,118	8,100	6,000	-	-
502214 Training & Education	8,296	26,144	38,500	40,000	-	-
502215 Travel Expenses	1,716	11,504	12,000	22,000	-	-
502216 Meals	-	332	1,000	1,000	-	-
<b>Total Other Services</b>	<b>11,284</b>	<b>39,140</b>	<b>59,600</b>	<b>69,000</b>	-	-
<b>Materials</b>						
502301 Office Supplies	1,190	2,218	2,900	2,000	-	-
502314 Minor Equipment & Tools	5,870	47,087	42,500	30,000	-	-
502316 Equip Supplies, Parts, Maint	2,078	2,580	6,000	3,000	-	-
502360 Books & Publications	138	61	-	-	-	-
502361 Postage & Delivery	129	250	200	-	-	-
502363 Computer/Software/Maint	1,567,404	1,911,916	2,740,200	2,459,000	-	-
502364 Employee Recognition	268	222	300	1,000	-	-
<b>Total Materials</b>	<b>1,577,077</b>	<b>1,964,335</b>	<b>2,792,100</b>	<b>2,495,000</b>	-	-
<b>Information Technology Total</b>	<b>5,622,087</b>	<b>6,978,711</b>	<b>8,588,371</b>	<b>9,272,850</b>	-	-

## Department Requirements by Division & Category

### Administrative Services Fund

#### Citywide Services

	2022/23 Actual	2023/24 Actual	2024/25 Revised Budget	2025/26 City Manager Proposed	2025/26 Budget Committee Approved	2025/26 City Council Adopted
<b>Requirements by Division</b>						
Human Resources	1,801,172	2,175,882	2,577,775	2,718,167	-	-
Emergency Management	206,693	-	-	-	-	-
Communications	1,170,344	966,133	1,315,406	1,342,779	-	-
Neighborhood Services	681,178	250,108	-	-	-	-
Community Engagement	-	436,829	917,586	974,637	-	-
General Support	166,818	354,554	352,000	352,000	-	-
<b>Citywide Services Total</b>	<b>4,026,206</b>	<b>4,183,505</b>	<b>5,162,767</b>	<b>5,387,583</b>	-	-
<b>Requirements by Category</b>						
Personnel Services	3,282,386	3,055,555	3,843,167	3,971,583	-	-
Materials & Services	743,819	1,113,794	1,319,600	1,416,000	-	-
Capital Outlay	-	14,157	-	-	-	-
<b>Citywide Services Total</b>	<b>4,026,206</b>	<b>4,183,505</b>	<b>5,162,767</b>	<b>5,387,583</b>	-	-

## Department Requirements by Type

### Administrative Services Fund

#### Citywide Services

	2022/23 Actual	2023/24 Actual	2024/25 Revised Budget	2025/26 City Manager Proposed	2025/26 Budget Committee Approved	2025/26 City Council Adopted
<b>Requirements by Type</b>						
Personnel	2,078,015	1,859,043	2,282,272	2,101,138	-	-
Benefits	1,204,371	1,196,512	1,560,895	1,870,445	-	-
Prof & Tech Services	338,607	693,757	522,300	611,000	-	-
Property Services	17,580	19,126	16,000	17,000	-	-
Other Services	146,730	190,238	263,300	264,000	-	-
Materials	220,526	152,278	285,300	300,000	-	-
City Grant & Contrib	20,377	13,082	42,700	34,000	-	-
Insurance	-	45,312	190,000	190,000	-	-
Capital Outlay	-	14,157	-	-	-	-
<b>Citywide Services Total</b>	<b>4,026,206</b>	<b>4,183,505</b>	<b>5,162,767</b>	<b>5,387,583</b>	<b>-</b>	<b>-</b>

## Expenditure Information by Fund & Department

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Fund: Administrative Services

Dept: Citywide Services

### FY 2025/26 BUDGET HIGHLIGHTS

#### Personnel Services

Premium Pay	\$25,539 increase. Reflects an increase to align with anticipated staffing expenditures.
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#### Materials and Services

Contracted Services	\$65,000 increase. Reflects shifts from Promotion and Contributions/City Match lines to better reflect actual costs.
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Med & Psych	\$23,400 increase. Reflects contracted increases for employment based medical screenings.
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Computer/Software/Maint	\$11,900 increase. Reflects contracted increases in software services and upgrades. Also reflects one-time purchases of equipment for Communications.
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Contributions/City Match	(\$9,000) decrease. Reflects shifts to Contracted Services to better reflect actual costs.
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**NOTE:** Commentary on line items of variances of +/- 10% from fiscal year 2024/25 to fiscal year 2025/26 proposed. This does not include 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 Requirements by Department

### Administrative Services Fund

#### Citywide Services

Requirements by Account	2022/23 Actual	2023/24 Actual	2024/25 Revised Budget	2025/26 City Manager Proposed	2025/26 Budget Committee Approved	2025/26 City Council Adopted
<b>Personnel</b>						
501001 Wages/Salaries	2,037,576	1,820,338	2,245,228	2,036,555	-	-
501006 Temporary & Seasonal	17,774	14,452	-	-	-	-
501010 Overtime	5,787	7,795	23,000	25,000	-	-
501030 Premium Pay	13,978	8,257	14,044	39,583	-	-
501070 Accrued Comp Absence	2,900	8,200	-	-	-	-
<b>Total Personnel</b>	<b>2,078,015</b>	<b>1,859,043</b>	<b>2,282,272</b>	<b>2,101,138</b>	-	-
<b>Benefits</b>						
501101 FICA	156,668	141,713	174,855	161,650	-	-
501102 Tri-Met Tax	16,107	13,779	18,806	17,417	-	-
501110 PERS - Employer	297,689	338,029	459,365	565,755	-	-
501111 PERS - IAP Pickup	112,312	100,716	137,751	126,811	-	-
501112 PERS - Bond	70,055	62,167	84,004	77,332	-	-
501113 PERS - UAL	-	-	-	237,208	-	-
501120 Health Insurance	425,231	418,087	535,642	528,272	-	-
501121 Dental Insurance	36,298	32,548	40,196	36,735	-	-
501122 Workers' Compensation	29,363	25,575	31,179	28,008	-	-
501130 Other Benefits	60,649	63,898	79,097	91,257	-	-
<b>Total Benefits</b>	<b>1,204,371</b>	<b>1,196,512</b>	<b>1,560,895</b>	<b>1,870,445</b>	-	-
<b>Prof &amp; Tech Services</b>						
502006 Contracted Services	260,788	628,160	437,000	502,000	-	-
502008 Med & Psych	72,545	60,095	80,600	104,000	-	-
502020 Permits & Licenses	5,274	5,502	4,700	5,000	-	-
<b>Total Prof &amp; Tech Services</b>	<b>338,607</b>	<b>693,757</b>	<b>522,300</b>	<b>611,000</b>	-	-
<b>Property Services</b>						
502106 Cell Phone/Wireless Services	7,604	-	-	-	-	-
502140 Rent/Lease	9,975	19,126	16,000	17,000	-	-
<b>Total Property Services</b>	<b>17,580</b>	<b>19,126</b>	<b>16,000</b>	<b>17,000</b>	-	-
<b>Other Services</b>						
502204 Printing	29,017	31,239	50,300	50,000	-	-
502208 Promotion	27,775	32,833	87,100	83,000	-	-
502212 Dues & Memberships	22,523	10,412	10,400	12,000	-	-
502214 Training & Education	50,082	94,893	86,300	87,000	-	-
502215 Travel Expenses	13,987	20,300	24,900	26,000	-	-
502216 Meals	3,346	562	4,300	6,000	-	-
<b>Total Other Services</b>	<b>146,730</b>	<b>190,238</b>	<b>263,300</b>	<b>264,000</b>	-	-
<b>Materials</b>						
502301 Office Supplies	21,266	9,738	26,600	27,000	-	-
502314 Minor Equipment & Tools	29,402	8,049	9,600	11,000	-	-
502316 Equip Supplies, Parts, Maint	608	-	3,000	2,000	-	-
502360 Books & Publications	450	1,091	1,700	2,000	-	-
502361 Postage & Delivery	122,904	95,798	178,600	182,000	-	-
502363 Computer/Software/Maint	45,712	37,021	62,100	74,000	-	-
502364 Employee Recognition	184	581	3,700	2,000	-	-
<b>Total Materials</b>	<b>220,526</b>	<b>152,278</b>	<b>285,300</b>	<b>300,000</b>	-	-

## Line Item Requirements by Department

### Administrative Services Fund

#### Citywide Services

Requirements by Account	2022/23 Actual	2023/24 Actual	2024/25 Revised Budget	2025/26 City Manager Proposed	2025/26 Budget Committee Approved	2025/26 City Council Adopted
<b>City Grant &amp; Contrib</b>						
502408 Incentive Programs	2,353	2,459	21,700	22,000	-	-
502410 Contributions/City Match	18,024	10,624	21,000	12,000	-	-
<b>Total City Grant &amp; Contrib</b>	<b>20,377</b>	<b>13,082</b>	<b>42,700</b>	<b>34,000</b>	-	-
<b>Insurance</b>						
502525 Unemployment	-	45,312	190,000	190,000	-	-
<b>Total Insurance</b>	-	<b>45,312</b>	<b>190,000</b>	<b>190,000</b>	-	-
<b>Capital Outlay</b>						
503008 Equipment	-	14,157	-	-	-	-
<b>Total Capital Outlay</b>	-	<b>14,157</b>	-	-	-	-
<b>Citywide Services Total</b>	<b>4,026,206</b>	<b>4,183,505</b>	<b>5,162,767</b>	<b>5,387,583</b>	-	-



## Resources and Requirements by Fund

### Equipment Replacement Fund

	2022/23 Actual	2023/24 Actual	2024/25 Revised Budget	2025/26 City Manager Proposed	2025/26 Budget Committee Approved	2025/26 City Council Adopted
<b>Resources</b>						
Intergovernmental	33,828	30,154	-	-	-	-
Miscellaneous Income	428,923	8,096,521	9,463,500	9,023,000	-	-
Interfund Transfers	108,152	239,400	290,300	134,000	-	-
Internal Svc Chrg	4,915,788	4,098,192	2,158,700	2,918,500	-	-
Beginning Balance	24,016,612	23,517,919	26,113,900	24,758,000	-	-
<b>Total Resources</b>	<b>29,503,303</b>	<b>35,982,185</b>	<b>38,026,400</b>	<b>36,833,500</b>	-	-
<b>Requirements</b>						
Citywide Services	5,985,385	2,421,106	10,763,900	8,389,000	-	-
<i>Operating Total</i>	<i>5,985,385</i>	<i>2,421,106</i>	<i>10,763,900</i>	<i>8,389,000</i>	-	-
Transfers	-	-	-	2,000	-	-
Other Requirements	-	7,389,900	12,827,200	8,652,000	-	-
Unappropriated	23,517,919	26,171,180	14,435,300	19,790,500	-	-
<i>Non-Operating Total</i>	<i>23,517,919</i>	<i>33,561,080</i>	<i>27,262,500</i>	<i>28,444,500</i>	-	-
<b>Total Requirements</b>	<b>29,503,303</b>	<b>35,982,185</b>	<b>38,026,400</b>	<b>36,833,500</b>	-	-

## Department Requirements by Division & Category

### Equipment Replacement Fund

#### Citywide Services

	2022/23 Actual	2023/24 Actual	2024/25 Revised Budget	2025/26 City Manager Proposed	2025/26 Budget Committee Approved	2025/26 City Council Adopted
<b>Requirements by Division</b>						
Equipment Replacement	5,985,385	2,421,106	10,763,900	8,389,000	-	-
<b>Citywide Services Total</b>	<b>5,985,385</b>	<b>2,421,106</b>	<b>10,763,900</b>	<b>8,389,000</b>	<b>-</b>	<b>-</b>

#### Requirements by Category

Materials & Services	24,858	92,921	260,400	750,000	-	-
Capital Outlay	5,960,527	2,328,185	10,503,500	7,639,000	-	-
<b>Citywide Services Total</b>	<b>5,985,385</b>	<b>2,421,106</b>	<b>10,763,900</b>	<b>8,389,000</b>	<b>-</b>	<b>-</b>

## Department Requirements by Type

### Equipment Replacement Fund

#### Citywide Services

	2022/23 Actual	2023/24 Actual	2024/25 Revised Budget	2025/26 City Manager Proposed	2025/26 Budget Committee Approved	2025/26 City Council Adopted
<b>Requirements by Type</b>						
Materials	24,858	92,921	260,400	750,000	-	-
Capital Outlay	5,960,527	2,328,185	10,503,500	7,639,000	-	-
<b>Citywide Services Total</b>	<b>5,985,385</b>	<b>2,421,106</b>	<b>10,763,900</b>	<b>8,389,000</b>	-	-

## Expenditure Information by Fund & Department

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Fund: Equipment Replacement

Dept: Citywide Services

### FY 2025/26 BUDGET HIGHLIGHTS

#### Materials and Services

Computer/Software/Maint      \$489,600 increase. Reflects anticipated expenditures for FY25/26. Please see the Equipment Replacement Schedule for more detail.

#### Capital Outlay

Equipment      (\$1,829,800) decrease. Reflects anticipated expenditures for FY25/26. Please see the Equipment Replacement Schedule for more detail.

Motor Vehicles      (\$1,034,700) decrease. Reflects anticipated expenditures for FY25/26. Please see the Equipment Replacement Schedule for more detail.

**NOTE:** Commentary on line items of variances of +/- 10% from fiscal year 2024/25 to fiscal year 2025/26 proposed. This does not include 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 Requirements by Department

### Equipment Replacement Fund

#### Citywide Services

Requirements by Account	2022/23 Actual	2023/24 Actual	2024/25 Revised Budget	2025/26 City Manager Proposed	2025/26 Budget Committee Approved	2025/26 City Council Adopted
<b>Materials</b>						
502314 Minor Equipment & Tools	24,858	53,711	-	-	-	-
502316 Equip Supplies, Parts, Maint	-	37,092	-	-	-	-
502363 Computer/Software/Maint	-	2,118	260,400	750,000	-	-
<b>Total Materials</b>	<b>24,858</b>	<b>92,921</b>	<b>260,400</b>	<b>750,000</b>	-	-
<b>Capital Outlay</b>						
503008 Equipment	673,848	814,335	6,317,800	4,488,000	-	-
503010 Motor Vehicles	5,286,679	1,513,850	4,185,700	3,151,000	-	-
<b>Total Capital Outlay</b>	<b>5,960,527</b>	<b>2,328,185</b>	<b>10,503,500</b>	<b>7,639,000</b>	-	-
<b>Citywide Services Total</b>	<b>5,985,385</b>	<b>2,421,106</b>	<b>10,763,900</b>	<b>8,389,000</b>	-	-

# Equipment Replacement

## Equipment Replacement Schedule for FY 2025/26 (Carryover)

	Vehicles	Other Equipment	Computer Equipment	Total
<b>Police</b>				
3 Patrol SUVs	199,343			
Police Radios		1,000,000		
Evidence Management System		46,785		
Fingerprint System		46,719		
Bomb Suit		42,560		
Security Cameras		34,060		
Utility Vehicle		23,368		
Radar Speed Trailer		16,460		
Police Equipment (Various)		51,345		
				<b>1,460,640</b>
<b>Fire &amp; Emergency Services</b>				
1 Command Truck	79,568			
Radios		493,907		
Thermal Imaging Camera		137,315		
5 Treadmills		37,242		
Fire Equipment (various)		67,881		
				<b>815,913</b>
<b>Community Livability</b>				
1 Pickup Truck	52,090			
1 SUV	36,071			
				<b>88,161</b>
<b>Parks</b>				
3 Pickup Trucks	147,041			
Commercial Mower	82,820			
				<b>229,861</b>
<b>Rental Inspection</b>				
1 SUV	36,071			
				<b>36,071</b>
<b>Building</b>				
2 SUVs	72,141			
Microfiche Reader		19,835		
				<b>91,976</b>
<b>Environmental Services</b>				
2 Cab & Chassis	295,089			
3 Pickup Trucks	149,163			
1 Sedan	33,312			
2 PUP Trailers		436,966		
1 Front Loader		205,000		
1 Backhoe		148,057		
1 Hydraulic Trailer		90,755		
Emergency Water Distribution System		88,290		
1 Debris Separator		73,804		
1 Generator		45,017		
1 Trailer		37,890		
1 Trench Paver		22,984		
Inspection Camera		11,071		
Environmental Services Equipment (various)		103,949		
				<b>1,741,347</b>
<b>Carryover Subtotal</b>	<b>1,182,709</b>	<b>3,281,260</b>	<b>-</b>	<b>4,463,969</b>

# Equipment Replacement

## Equipment Replacement Schedule for FY 2025/26

	Vehicles	Other Equipment	Computer Equipment	Total
<b>Police</b>				
9 Patrol SUVs	613,306			
1 Cargo Van	47,847			
Security Cameras		200,742		
Police Equipment (various)		17,024		
Mobile Data Computers			450,000	
				<b>1,328,919</b>
<b>Fire &amp; Emergency Services</b>				
1 Cab & Chassis	108,106			
1 SUV	59,941			
1 Treadmill		13,761		
				<b>181,808</b>
<b>Parks</b>				
1 Pickup Truck	42,542			
Lawn Sweeper		33,713		
Cargo Trailer		10,584		
				<b>86,839</b>
<b>Rental Inspection</b>				
2 SUVs	72,141			
				<b>72,141</b>
<b>Environmental Services</b>				
1 Vaccon	625,000			
4 Pickup Trucks	259,496			
1 Sign Van	103,000			
1 SUV	36,071			
1 Asphalt Milling Machine		670,000		
Inspection Cameras		107,573		
1 Water Distribution Monitor Panel		38,228		
1 Variable Message Board		10,610		
1 Trailer		7,773		
Environmental Services Equipment (various)		6,214		
				<b>1,863,965</b>
<b>Fleet and Facilities</b>				
1 Compressor		10,086		
				<b>10,086</b>
<b>Information Technology</b>				
Firewall Equipment		66,547		
Server		14,930		
Computers			300,000	
				<b>381,477</b>
<i>FY 2024/25 Subtotal</i>	<i>1,967,450</i>	<i>1,207,785</i>	<i>750,000</i>	<i>3,925,235</i>
<b>Grand Total for FY 2024/25</b>	<b>3,150,159</b>	<b>4,489,045</b>	<b>750,000</b>	<b>8,389,204</b>

## Resources and Requirements by Fund

### Workers' Comp & Liability Mgmt Fund

	2022/23 Actual	2023/24 Actual	2024/25 Revised Budget	2025/26 City Manager Proposed	2025/26 Budget Committee Approved	2025/26 City Council Adopted
<b>Resources</b>						
Miscellaneous Income	306,491	379,101	2,779,000	475,000	-	-
Internal Payments	1,942,745	2,070,151	2,170,000	3,140,000	-	-
Internal Svc Chrg	2,362,874	3,029,998	3,348,204	3,388,313	-	-
Beginning Balance	4,909,312	6,000,308	5,211,400	6,216,000	-	-
<b>Total Resources</b>	<b>9,521,421</b>	<b>11,479,558</b>	<b>13,508,604</b>	<b>13,219,313</b>	-	-
<b>Requirements</b>						
City Attorney's Office	3,521,113	5,617,784	10,932,182	9,333,326	-	-
<i>Operating Total</i>	<i>3,521,113</i>	<i>5,617,784</i>	<i>10,932,182</i>	<i>9,333,326</i>	-	-
Transfers	-	-	-	29,000	-	-
Contingency	-	-	1,147,400	1,401,000	-	-
Unappropriated	6,000,308	5,861,774	1,429,022	2,455,987	-	-
<i>Non-Operating Total</i>	<i>6,000,308</i>	<i>5,861,774</i>	<i>2,576,422</i>	<i>3,885,987</i>	-	-
<b>Total Requirements</b>	<b>9,521,421</b>	<b>11,479,558</b>	<b>13,508,604</b>	<b>13,219,313</b>	-	-



## Department Requirements by Division & Category

### Workers' Comp & Liability Mgmt Fund

#### City Attorney's Office

	2022/23 Actual	2023/24 Actual	2024/25 Revised Budget	2025/26 City Manager Proposed	2025/26 Budget Committee Approved	2025/26 City Council Adopted
<b>Requirements by Division</b>						
Workers' Compensation Mgmt	1,469,249	3,016,480	6,677,678	4,713,013	-	-
Liability Management	2,051,864	2,601,304	4,254,504	4,620,313	-	-
<b>City Attorney's Office Total</b>	<b>3,521,113</b>	<b>5,617,784</b>	<b>10,932,182</b>	<b>9,333,326</b>	<b>-</b>	<b>-</b>

#### Requirements by Category

Personnel Services	652,202	907,140	763,382	1,155,326	-	-
Materials & Services	2,868,911	4,710,644	10,168,800	8,178,000	-	-
<b>City Attorney's Office Total</b>	<b>3,521,113</b>	<b>5,617,784</b>	<b>10,932,182</b>	<b>9,333,326</b>	<b>-</b>	<b>-</b>

## Department Requirements by Type

### Workers' Comp & Liability Mgmt Fund

#### City Attorney's Office

	2022/23 Actual	2023/24 Actual	2024/25 Revised Budget	2025/26 City Manager Proposed	2025/26 Budget Committee Approved	2025/26 City Council Adopted
<b>Requirements by Type</b>						
Personnel	402,332	527,796	596,728	871,204	-	-
Benefits	249,870	379,344	166,654	284,122	-	-
Prof & Tech Services	107,781	118,290	296,000	304,000	-	-
Other Services	595	4,414	14,800	16,000	-	-
Materials	120	1,114	5,500	6,000	-	-
City Grant & Contrib	-	-	1,500	2,000	-	-
Insurance	2,760,415	4,586,826	9,851,000	7,850,000	-	-
<b>City Attorney's Office Total</b>	<b>3,521,113</b>	<b>5,617,784</b>	<b>10,932,182</b>	<b>9,333,326</b>	<b>-</b>	<b>-</b>

## Expenditure Information by Fund & Department

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Fund: Workers' Comp & Liability Mgmt

Dept: City Attorney's Office

### FY 2025/26 BUDGET HIGHLIGHTS

#### Personnel Services

Wages/Salaries	\$274,240 increase. Aligns budget with anticipated actual expenditures related to workers' compensation claims.
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#### Materials and Services

Claims Paid	(\$2,247,000) decrease. Reflects one-time expenditures in FY24/25 to accommodate significant claims. This decrease is partially offset by increases to accommodate trends of historical claims paid. An additional allowance has been made for large claims that would be offset through reimbursement by insurance policies.
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Claims Outstanding	(\$100,000) decrease. Reflects one-time expenditures in FY24/25 to accommodate significant claims.
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Fees & Premiums	\$346,000 increase. Reflects anticipated premium increases based on broker estimates.
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**NOTE:** Commentary on line items of variances of +/- 10% from fiscal year 2024/25 to fiscal year 2025/26 proposed. This does not include 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 Requirements by Department

### Workers' Comp & Liability Mgmt Fund

#### City Attorney's Office

Requirements by Account	2022/23 Actual	2023/24 Actual	2024/25 Revised Budget	2025/26 City Manager Proposed	2025/26 Budget Committee Approved	2025/26 City Council Adopted
<b>Personnel</b>						
501001 Wages/Salaries	401,827	514,636	593,420	867,660	-	-
501030 Premium Pay	505	4,659	3,308	3,544	-	-
501070 Accrued Comp Absence	-	8,500	-	-	-	-
<b>Total Personnel</b>	<b>402,332</b>	<b>527,796</b>	<b>596,728</b>	<b>871,204</b>	-	-
<b>Benefits</b>						
501101 FICA	32,040	39,748	18,984	20,867	-	-
501102 Tri-Met Tax	3,279	3,999	2,033	2,249	-	-
501110 PERS - Employer	76,635	130,371	59,578	83,381	-	-
501111 PERS - IAP Pickup	23,407	31,268	14,849	16,321	-	-
501112 PERS - Bond	15,131	19,136	9,082	9,982	-	-
501113 PERS - UAL	-	-	-	82,385	-	-
501120 Health Insurance	72,221	107,951	47,008	49,330	-	-
501121 Dental Insurance	6,066	8,789	3,442	3,442	-	-
501122 Workers' Compensation	9,585	13,662	3,555	3,717	-	-
501130 Other Benefits	11,507	24,419	8,123	12,448	-	-
<b>Total Benefits</b>	<b>249,870</b>	<b>379,344</b>	<b>166,654</b>	<b>284,122</b>	-	-
<b>Prof &amp; Tech Services</b>						
502006 Contracted Services	85,772	85,439	248,000	252,000	-	-
502008 Med & Psych	22,009	32,851	48,000	52,000	-	-
<b>Total Prof &amp; Tech Services</b>	<b>107,781</b>	<b>118,290</b>	<b>296,000</b>	<b>304,000</b>	-	-
<b>Other Services</b>						
502212 Dues & Memberships	170	180	1,000	1,000	-	-
502214 Training & Education	425	4,234	11,500	12,000	-	-
502215 Travel Expenses	-	-	2,300	3,000	-	-
<b>Total Other Services</b>	<b>595</b>	<b>4,414</b>	<b>14,800</b>	<b>16,000</b>	-	-
<b>Materials</b>						
502324 First Aid & Safety	-	-	1,500	2,000	-	-
502326 PPE & Uniforms	-	929	2,000	2,000	-	-
502363 Computer/Software/Maint	-	-	2,000	2,000	-	-
502364 Employee Recognition	120	185	-	-	-	-
<b>Total Materials</b>	<b>120</b>	<b>1,114</b>	<b>5,500</b>	<b>6,000</b>	-	-
<b>City Grant &amp; Contrib</b>						
502408 Incentive Programs	-	-	1,500	2,000	-	-
<b>Total City Grant &amp; Contrib</b>	<b>-</b>	<b>-</b>	<b>1,500</b>	<b>2,000</b>	-	-
<b>Insurance</b>						
502510 Claims Paid	556,418	1,479,584	6,183,000	3,936,000	-	-
502515 Claims Outstanding	253,155	698,301	700,000	600,000	-	-
502520 Fees & Premiums	1,950,843	2,408,941	2,968,000	3,314,000	-	-
<b>Total Insurance</b>	<b>2,760,415</b>	<b>4,586,826</b>	<b>9,851,000</b>	<b>7,850,000</b>	-	-
<b>City Attorney's Office Total</b>	<b>3,521,113</b>	<b>5,617,784</b>	<b>10,932,182</b>	<b>9,333,326</b>	-	-

## Resources and Requirements by Fund

### COG Health & Dental Plans Fund

	2022/23 Actual	2023/24 Actual	2024/25 Revised Budget	2025/26 City Manager Proposed	2025/26 Budget Committee Approved	2025/26 City Council Adopted
<b>Resources</b>						
Miscellaneous Income	1,358,807	1,635,212	2,685,000	3,231,000	-	-
Internal Payments	8,107,455	9,115,156	13,599,000	15,644,000	-	-
Beginning Balance	7,966,229	6,922,266	6,387,000	6,722,000	-	-
<b>Total Resources</b>	<b>17,432,491</b>	<b>17,672,634</b>	<b>22,671,000</b>	<b>25,597,000</b>	-	-
<b>Requirements</b>						
Citywide Services	10,226,226	10,012,909	16,504,000	19,334,000	-	-
<i>Operating Total</i>	<i>10,226,226</i>	<i>10,012,909</i>	<i>16,504,000</i>	<i>19,334,000</i>	-	-
Transfers	284,000	284,000	299,000	321,000	-	-
Contingency	-	-	2,480,000	2,949,000	-	-
Unappropriated	6,922,266	7,375,724	3,388,000	2,993,000	-	-
<i>Non-Operating Total</i>	<i>7,206,266</i>	<i>7,659,724</i>	<i>6,167,000</i>	<i>6,263,000</i>	-	-
<b>Total Requirements</b>	<b>17,432,491</b>	<b>17,672,634</b>	<b>22,671,000</b>	<b>25,597,000</b>	-	-

## Department Requirements by Division & Category

### COG Health & Dental Plans Fund

#### Citywide Services

	2022/23 Actual	2023/24 Actual	2024/25 Revised Budget	2025/26 City Manager Proposed	2025/26 Budget Committee Approved	2025/26 City Council Adopted
<b>Requirements by Division</b>						
COG Health Plans	9,611,432	9,340,573	15,399,000	18,133,000	-	-
COG Dental Plan	614,794	672,337	1,105,000	1,201,000	-	-
<b>Citywide Services Total</b>	<b>10,226,226</b>	<b>10,012,909</b>	<b>16,504,000</b>	<b>19,334,000</b>	<b>-</b>	<b>-</b>

#### Requirements by Category

Materials & Services	10,226,226	10,012,909	16,504,000	19,334,000	-	-
<b>Citywide Services Total</b>	<b>10,226,226</b>	<b>10,012,909</b>	<b>16,504,000</b>	<b>19,334,000</b>	<b>-</b>	<b>-</b>

## Department Requirements by Type

COG Health & Dental Plans Fund

Citywide Services

	2022/23 Actual	2023/24 Actual	2024/25 Revised Budget	2025/26 City Manager Proposed	2025/26 Budget Committee Approved	2025/26 City Council Adopted
<b>Requirements by Type</b>						
Prof & Tech Services	291,017	276,783	385,000	463,000	-	-
Insurance	9,935,209	9,736,126	16,119,000	18,871,000	-	-
<b>Citywide Services Total</b>	<b>10,226,226</b>	<b>10,012,909</b>	<b>16,504,000</b>	<b>19,334,000</b>	<b>-</b>	<b>-</b>

## Expenditure Information by Fund & Department

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Fund: COG Health & Dental Plans

Dept: Citywide Services

### FY 2025/26 BUDGET HIGHLIGHTS

#### Materials and Services

Contracted Services	\$78,000 increase. Reflects anticipated contract costs based on employee participation and providers.
Claims Paid	\$2,697,000 increase. Reflects trends of historical claims paid, plan demographics, and inflation. An additional allowance has been made for large claims that would be offset through reimbursement by insurance policies.

**NOTE:** Commentary on line items of variances of +/- 10% from fiscal year 2024/25 to fiscal year 2025/26 proposed. This does not include 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 Requirements by Department

### COG Health & Dental Plans Fund

#### Citywide Services

Requirements by Account	2022/23 Actual	2023/24 Actual	2024/25 Revised Budget	2025/26 City Manager Proposed	2025/26 Budget Committee Approved	2025/26 City Council Adopted
<b>Prof &amp; Tech Services</b>						
502006 Contracted Services	291,017	276,783	385,000	463,000	-	-
<b>Total Prof &amp; Tech Services</b>	<b>291,017</b>	<b>276,783</b>	<b>385,000</b>	<b>463,000</b>	-	-
<b>Insurance</b>						
502510 Claims Paid	9,099,915	8,878,566	14,880,000	17,577,000	-	-
502520 Fees & Premiums	835,293	857,561	1,239,000	1,294,000	-	-
<b>Total Insurance</b>	<b>9,935,209</b>	<b>9,736,126</b>	<b>16,119,000</b>	<b>18,871,000</b>	-	-
<b>Citywide Services Total</b>	<b>10,226,226</b>	<b>10,012,909</b>	<b>16,504,000</b>	<b>19,334,000</b>	-	-



## Special Revenue & Non-Operating Funds Overview

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### 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

- *Designated Purpose Fund* – Accounts for restricted funds received by the City for specific programs or projects from donations, grants, intergovernmental agreements or other restricted funding sources. The American Rescue Plan Act (ARPA) funds have been budgeted within this fund; for additional information about ARPA please refer to the ARPA section of this document.
- *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, Stormwater, Wastewater, Parks or Transportation Capital Improvement Funds. 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 provided by the Federal Government through the Community Development Block Grant (CDBG) and HOME programs.

#### 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. In fiscal year 2021/22 the line of credit was paid off by the City. The Transportation portion of the line of credit was converted to a six-year fixed debt instrument, and service payments will continue through fiscal year 2027/28.\*
- *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. Resources to pay the debt service are collected through the payroll process.
- *Water Debt Service Fund* – This fund accounts for reserves and the payment of principal and interest on water related debt. Transfers from the Water Fund provide revenue for this fund. Requirements consist of debt service payments. In fiscal year 2021/22 the Line of Credit was paid off by the City while a new long term revenue bond was added for the purposes of building new water infrastructure for the City. The City expects to draw the remainder from its Water Infrastructure Financing and Innovation Act (WIFIA) loan between fiscal years 2024/25 and 2025/26.

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\* In fiscal year 2023/24, the obligations for fire engines and other equipment purchases were fully repaid.

## Special Revenue & Non-Operating Funds Overview

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- *Stormwater Debt Service Fund* – This fund accounts for reserves and the payment of principal and interest for stormwater related debt service. Transfers from the Stormwater Fund provide revenue for this fund. Requirements consist of debt service payments.
- *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.
- *City Facility Debt Service Fund* – This fund reflects the debt service payments related to FY 2024/25 property acquisitions.

### Closed Funds

- *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 were 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. As of June 30, 2023, all outstanding debt has been repaid. This fund is closed starting in fiscal year 2023/24.

## Resources and Requirements by Fund

### Designated Purpose Fund

	2022/23 Actual	2023/24 Actual	2024/25 Revised Budget	2025/26 City Manager Proposed	2025/26 Budget Committee Approved	2025/26 City Council Adopted
<b>Resources</b>						
Taxes	-	-	278,400	284,000	-	-
Intergovernmental	18,233,127	5,943,134	22,081,900	22,110,000	-	-
Charges for Services	259,026	567,222	515,700	594,000	-	-
Miscellaneous Income	2,173,740	3,334,602	1,959,200	3,011,000	-	-
Interfund Transfers	344,909	992,055	1,662,196	526,000	-	-
Beginning Balance	17,182,481	30,118,235	28,299,400	20,855,000	-	-
<b>Total Resources</b>	<b>38,193,283</b>	<b>40,955,248</b>	<b>54,796,796</b>	<b>47,380,000</b>	-	-

### Requirements

Office of Governance & Management	6,991	7,000	-	-	-	-
Citywide Services	2,294,418	3,469,760	7,446,805	4,951,372	-	-
Police	436,967	484,606	1,809,700	2,934,324	-	-
Fire	218,839	42,143	1,287,122	881,000	-	-
Urban Design & Planning	33,496	111,481	8,868,444	8,350,791	-	-
Community Development	55,461	3,208,359	-	-	-	-
Economic Development	-	-	6,144,000	7,339,000	-	-
Community Livability	3,231,319	1,389,088	3,167,805	2,427,273	-	-
Youth & Recreation Services	-	-	4,391,297	6,020,080	-	-
Parks	41,705	998,720	426,000	484,000	-	-
Environmental Services	405,853	623,584	5,760,000	5,357,000	-	-
<i>Operating Total</i>	<i>6,725,049</i>	<i>10,334,741</i>	<i>39,301,173</i>	<i>38,744,840</i>	-	-
Transfers	1,350,000	3,621,385	11,391,200	6,874,000	-	-
Other Requirements	-	-	2,200,000	-	-	-
Unappropriated	30,118,235	26,999,122	1,904,423	1,761,160	-	-
<i>Non-Operating Total</i>	<i>31,468,235</i>	<i>30,620,507</i>	<i>15,495,623</i>	<i>8,635,160</i>	-	-
<b>Total Requirements</b>	<b>38,193,283</b>	<b>40,955,248</b>	<b>54,796,796</b>	<b>47,380,000</b>	-	-

## Department Requirements by Division & Category

### Designated Purpose Fund

#### Citywide Services

	2022/23 Actual	2023/24 Actual	2024/25 Revised Budget	2025/26 City Manager Proposed	2025/26 Budget Committee Approved	2025/26 City Council Adopted
<b>Requirements by Division</b>						
Emergency Management	-	213,982	266,946	86,717	-	-
American Rescue Plan Act	1,940,079	2,962,370	6,128,159	2,886,529	-	-
Gresham Sponsored Events	96,018	148,838	82,300	99,000	-	-
Tourism TLT	-	-	278,400	313,126	-	-
ARPA Passthrough Projects	200,000	-	-	-	-	-
Citywide Grants	2,368	27,203	-	-	-	-
Settlements	-	-	482,000	1,239,000	-	-
Community Enhancement Program	1,042	59,700	134,500	238,000	-	-
Deferred Compensation Admin	24,361	32,376	48,000	62,000	-	-
Arts & Cultural Grants	30,550	25,290	26,500	27,000	-	-
<b>Citywide Services Total</b>	<b>2,294,418</b>	<b>3,469,760</b>	<b>7,446,805</b>	<b>4,951,372</b>	<b>-</b>	<b>-</b>

#### Requirements by Category

Personnel Services	1,097,760	1,795,297	1,322,905	181,372	-	-
Materials & Services	1,140,591	952,036	4,431,270	3,970,000	-	-
Capital Outlay	56,066	722,427	1,692,630	800,000	-	-
<b>Citywide Services Total</b>	<b>2,294,418</b>	<b>3,469,760</b>	<b>7,446,805</b>	<b>4,951,372</b>	<b>-</b>	<b>-</b>

## Department Requirements by Type

### Designated Purpose Fund

#### Citywide Services

	2022/23 Actual	2023/24 Actual	2024/25 Revised Budget	2025/26 City Manager Proposed	2025/26 Budget Committee Approved	2025/26 City Council Adopted
<b>Requirements by Type</b>						
Personnel	704,964	1,097,758	796,129	77,340	-	-
Benefits	392,796	697,539	526,776	104,032	-	-
Prof & Tech Services	570,766	584,461	3,885,070	3,466,000	-	-
Property Services	2,926	6,465	17,100	20,000	-	-
Other Services	42,838	100,034	211,700	311,000	-	-
Materials	333,032	103,633	44,700	20,000	-	-
City Grant & Contrib	188,232	157,442	248,800	114,000	-	-
Internal Payments	2,797	-	23,900	39,000	-	-
Capital Outlay	56,066	722,427	1,692,630	800,000	-	-
<b>Citywide Services Total</b>	<b>2,294,418</b>	<b>3,469,760</b>	<b>7,446,805</b>	<b>4,951,372</b>	-	-

## Expenditure Information by Fund & Department

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Fund: Designated Purpose

Dept: Citywide Services

### FY 2025/26 BUDGET HIGHLIGHTS

#### Personnel Services

Wages/Salaries	(\$48,099) decrease. Reflects reduction of the Emergency Manager position. This is offset by the addition of a Public Utility Worker to support the Gradin Sports Park expansion.
Limited Term	(\$365,690) decrease. Reflects reduction due to the completion of ARPA projects. Limited Term staff has been moved to permanent funding or eliminated.
Overtime	(\$245,000) decrease. Reflects reduction due to completion of ARPA projects.
Premium Pay	(\$60,000) decrease. Reflects reduction due to the completion of ARPA projects.

#### Materials and Services

Contracted Services	(\$418,870) decrease. Reflects reduction due to the completion of ARPA projects.
Promotion	\$93,500 increase. Reflects anticipated available funding for Community Enhancement grants.
PPE & Uniforms	(\$24,500) decrease. Reflects reduction due to the completion of ARPA projects.
CDBG/HOME Expense	(\$37,600) decrease. Reflects remaining ARPA funding available.
Customer Assistance	(\$68,700) decrease. Reflects reduction due to the completion of ARPA projects.
Contributions/City Match	(\$28,500) decrease. Reflects reduction due to the completion of ARPA projects.
Internal Professional Services	\$15,100 increase. Reflects anticipated available funding for administration related to Community Enhancement grants.
Building Improvements	(\$118,300) decrease. Reflects reduction due to the completion of ARPA projects.
Equipment	(\$499,930) decrease. Reflects reduction due to the completion of ARPA projects.
Motor Vehicles	(\$50,000) decrease. Reflects reduction due to the completion of ARPA projects.

**NOTE:** Commentary on line items of variances of +/- 10% from fiscal year 2024/25 to fiscal year 2025/26 proposed. This does not include 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 Requirements by Department

### Designated Purpose Fund

#### Citywide Services

Requirements by Account	2022/23 Actual	2023/24 Actual	2024/25 Revised Budget	2025/26 City Manager Proposed	2025/26 Budget Committee Approved	2025/26 City Council Adopted
<b>Personnel</b>						
501001 Wages/Salaries	164,999	341,075	115,439	67,340	-	-
501004 Limited Term	465,429	644,422	365,690	-	-	-
501010 Overtime	24,988	89,414	255,000	10,000	-	-
501030 Premium Pay	49,547	22,846	60,000	-	-	-
<b>Total Personnel</b>	<b>704,964</b>	<b>1,097,758</b>	<b>796,129</b>	<b>77,340</b>	-	-
<b>Benefits</b>						
501101 FICA	54,044	84,068	60,884	5,953	-	-
501102 Tri-Met Tax	5,429	8,610	993	641	-	-
501110 PERS - Employer	84,627	187,271	181,624	20,812	-	-
501111 PERS - IAP Pickup	22,278	50,119	47,710	4,665	-	-
501112 PERS - Bond	18,660	30,709	29,263	2,846	-	-
501113 PERS - UAL	-	-	-	24,497	-	-
501120 Health Insurance	150,337	234,836	199,888	33,911	-	-
501121 Dental Insurance	12,881	19,537	744	2,534	-	-
501122 Workers' Compensation	19,297	26,971	1,863	4,898	-	-
501130 Other Benefits	25,245	55,418	3,807	3,275	-	-
<b>Total Benefits</b>	<b>392,796</b>	<b>697,539</b>	<b>526,776</b>	<b>104,032</b>	-	-
<b>Prof &amp; Tech Services</b>						
502006 Contracted Services	570,766	584,461	3,884,870	3,466,000	-	-
502020 Permits & Licenses	-	-	200	-	-	-
<b>Total Prof &amp; Tech Services</b>	<b>570,766</b>	<b>584,461</b>	<b>3,885,070</b>	<b>3,466,000</b>	-	-
<b>Property Services</b>						
502106 Cell Phone/Wireless Services	706	-	-	-	-	-
502140 Rent/Lease	2,220	6,465	17,100	20,000	-	-
<b>Total Property Services</b>	<b>2,926</b>	<b>6,465</b>	<b>17,100</b>	<b>20,000</b>	-	-
<b>Other Services</b>						
502204 Printing	894	448	4,300	5,000	-	-
502208 Promotion	32,997	71,610	148,500	242,000	-	-
502212 Dues & Memberships	-	11,868	11,400	12,000	-	-
502214 Training & Education	300	5,328	17,800	19,000	-	-
502215 Travel Expenses	5,495	5,032	14,000	14,000	-	-
502216 Meals	3,152	5,749	15,700	19,000	-	-
<b>Total Other Services</b>	<b>42,838</b>	<b>100,034</b>	<b>211,700</b>	<b>311,000</b>	-	-
<b>Materials</b>						
502301 Office Supplies	4,017	2,800	3,100	3,000	-	-
502314 Minor Equipment & Tools	1,524	18,489	11,000	10,000	-	-
502316 Equip Supplies, Parts, Maint	-	1,692	1,300	1,000	-	-
502324 First Aid & Safety	2,646	-	-	-	-	-
502326 PPE & Uniforms	720	-	25,500	1,000	-	-
502341 Signs	1,752	1,913	3,100	4,000	-	-
502360 Books & Publications	-	-	100	-	-	-
502361 Postage & Delivery	150	-	600	1,000	-	-
502363 Computer/Software/Maint	322,223	78,740	-	-	-	-
<b>Total Materials</b>	<b>333,032</b>	<b>103,633</b>	<b>44,700</b>	<b>20,000</b>	-	-

## Line Item Requirements by Department

### Designated Purpose Fund

#### Citywide Services

Requirements by Account	2022/23 Actual	2023/24 Actual	2024/25 Revised Budget	2025/26 City Manager Proposed	2025/26 Budget Committee Approved	2025/26 City Council Adopted
<b>City Grant &amp; Contrib</b>						
502402 CDBG/HOME Expense	39,495	38,061	43,600	6,000	-	-
502406 Customer Assistance	118,187	94,091	68,700	-	-	-
502410 Contributions/City Match	30,550	25,290	136,500	108,000	-	-
<b>Total City Grant &amp; Contrib</b>	<b>188,232</b>	<b>157,442</b>	<b>248,800</b>	<b>114,000</b>	-	-
<b>Internal Payments</b>						
502810 Internal Professional Services	2,797	-	23,900	39,000	-	-
<b>Total Internal Payments</b>	<b>2,797</b>	-	<b>23,900</b>	<b>39,000</b>	-	-
<b>Capital Outlay</b>						
503007 Building Improvements	-	-	618,300	500,000	-	-
503008 Equipment	-	672,622	799,930	300,000	-	-
503010 Motor Vehicles	56,066	49,805	50,000	-	-	-
503012 Hardware and Software	-	-	224,400	-	-	-
<b>Total Capital Outlay</b>	<b>56,066</b>	<b>722,427</b>	<b>1,692,630</b>	<b>800,000</b>	-	-
<b>Citywide Services Total</b>	<b>2,294,418</b>	<b>3,469,760</b>	<b>7,446,805</b>	<b>4,951,372</b>	-	-

## Department Requirements by Division & Category

### Designated Purpose Fund

#### Police

	2022/23 Actual	2023/24 Actual	2024/25 Revised Budget	2025/26 City Manager Proposed	2025/26 Budget Committee Approved	2025/26 City Council Adopted
<b>Requirements by Division</b>						
Police Special Investigations	-	-	29,000	50,324	-	-
JAG Grants	958	46,862	148,800	136,000	-	-
Fed/State Asset Seizure	92,293	49,314	295,000	501,000	-	-
Police Foundation	30,933	89,112	167,400	176,000	-	-
Justice & Mental Health Grants	284,718	271,207	512,000	1,187,000	-	-
K-9 Program	28,066	28,112	176,000	200,000	-	-
Education Programs	-	-	2,500	5,000	-	-
Police Donations	-	-	-	200,000	-	-
State Homeland Security	-	-	479,000	479,000	-	-
<b>Police Total</b>	<b>436,967</b>	<b>484,606</b>	<b>1,809,700</b>	<b>2,934,324</b>	<b>-</b>	<b>-</b>
<b>Requirements by Category</b>						
Personnel Services	-	-	14,000	15,324	-	-
Materials & Services	436,967	444,093	1,223,200	2,267,000	-	-
Capital Outlay	-	40,513	572,500	652,000	-	-
<b>Police Total</b>	<b>436,967</b>	<b>484,606</b>	<b>1,809,700</b>	<b>2,934,324</b>	<b>-</b>	<b>-</b>

## Department Requirements by Type

### Designated Purpose Fund

#### Police

	2022/23 Actual	2023/24 Actual	2024/25 Revised Budget	2025/26 City Manager Proposed	2025/26 Budget Committee Approved	2025/26 City Council Adopted
<b>Requirements by Type</b>						
Personnel	-	-	14,000	14,000	-	-
Benefits	-	-	-	1,324	-	-
Prof & Tech Services	293,535	278,780	641,600	1,328,000	-	-
Property Services	95,521	118,001	-	-	-	-
Other Services	26,194	29,685	53,300	56,000	-	-
Materials	14,822	16,626	523,300	878,000	-	-
City Grant & Contrib	6,895	1,000	5,000	5,000	-	-
Capital Outlay	-	40,513	572,500	652,000	-	-
<b>Police Total</b>	<b>436,967</b>	<b>484,606</b>	<b>1,809,700</b>	<b>2,934,324</b>	<b>-</b>	<b>-</b>

## Expenditure Information by Fund & Department

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Fund: Designated Purpose

Dept: Police

### FY 2025/26 BUDGET HIGHLIGHTS

#### Materials and Services

Contracted Services                      \$686,400 increase. Reflects anticipated available funding from the Justice & Mental Health Collaboration Program (JMHCP) grant.

Minor Equipment & Tools                \$130,700 increase. Reflects an increase in anticipated and received civil asset forfeiture awards.

Other Supplies                              \$24,000 increase. Reflects increase in anticipated K-9 program expenditures based on available donations.

Computer/Software/Maint                \$200,000 increase. Reflects an increase due to community donations to develop Real Time Information Center.

#### Capital Outlay

Equipment                                  \$79,500 increase. Reflects an increase in anticipated and received civil asset forfeiture awards.

**NOTE:** Commentary on line items of variances of +/- 10% from fiscal year 2024/25 to fiscal year 2025/26 proposed. This does not include 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 Requirements by Department

### Designated Purpose Fund

#### Police

Requirements by Account	2022/23 Actual	2023/24 Actual	2024/25 Revised Budget	2025/26 City Manager Proposed	2025/26 Budget Committee Approved	2025/26 City Council Adopted
<b>Personnel</b>						
501010 Overtime	-	-	14,000	14,000	-	-
<b>Total Personnel</b>	-	-	<b>14,000</b>	<b>14,000</b>	-	-
<b>Benefits</b>						
501113 PERS - UAL	-	-	-	1,324	-	-
<b>Total Benefits</b>	-	-	-	<b>1,324</b>	-	-
<b>Prof &amp; Tech Services</b>						
502006 Contracted Services	293,535	278,780	641,600	1,328,000	-	-
<b>Total Prof &amp; Tech Services</b>	<b>293,535</b>	<b>278,780</b>	<b>641,600</b>	<b>1,328,000</b>	-	-
<b>Property Services</b>						
502104 Utility Services	7,961	6,071	-	-	-	-
502124 Infrastructure R & M	4,200	68,687	-	-	-	-
502140 Rent/Lease	83,360	43,243	-	-	-	-
<b>Total Property Services</b>	<b>95,521</b>	<b>118,001</b>	-	-	-	-
<b>Other Services</b>						
502208 Promotion	1,000	3,450	3,000	3,000	-	-
502214 Training & Education	25,194	17,294	25,000	25,000	-	-
502215 Travel Expenses	-	8,941	22,800	23,000	-	-
502216 Meals	-	-	2,500	5,000	-	-
<b>Total Other Services</b>	<b>26,194</b>	<b>29,685</b>	<b>53,300</b>	<b>56,000</b>	-	-
<b>Materials</b>						
502301 Office Supplies	-	25	-	-	-	-
502314 Minor Equipment & Tools	3,079	6,337	422,300	553,000	-	-
502316 Equip Supplies, Parts, Maint	972	-	-	-	-	-
502325 Other Supplies	8,531	10,264	76,000	100,000	-	-
502326 PPE & Uniforms	2,240	-	5,000	5,000	-	-
502363 Computer/Software/Maint	-	-	20,000	220,000	-	-
<b>Total Materials</b>	<b>14,822</b>	<b>16,626</b>	<b>523,300</b>	<b>878,000</b>	-	-
<b>City Grant &amp; Contrib</b>						
502408 Incentive Programs	6,895	1,000	-	-	-	-
502412 Police Rewards	-	-	5,000	5,000	-	-
<b>Total City Grant &amp; Contrib</b>	<b>6,895</b>	<b>1,000</b>	<b>5,000</b>	<b>5,000</b>	-	-
<b>Capital Outlay</b>						
503008 Equipment	-	40,513	168,500	248,000	-	-
503010 Motor Vehicles	-	-	404,000	404,000	-	-
<b>Total Capital Outlay</b>	-	<b>40,513</b>	<b>572,500</b>	<b>652,000</b>	-	-
<b>Police Total</b>	<b>436,967</b>	<b>484,606</b>	<b>1,809,700</b>	<b>2,934,324</b>	-	-

## Department Requirements by Division & Category

### Designated Purpose Fund

#### Fire

	2022/23 Actual	2023/24 Actual	2024/25 Revised Budget	2025/26 City Manager Proposed	2025/26 Budget Committee Approved	2025/26 City Council Adopted
<b>Requirements by Division</b>						
SAFER Grants	205,837	-	-	-	-	-
Mobile Integrated Health	-	-	649,000	360,000	-	-
Fire Prevention & Safety Grant	-	33,343	130,522	-	-	-
Fire Dept Donations	9,803	-	507,600	521,000	-	-
Assist to Firefighter Grants	3,200	8,800	-	-	-	-
<b>Fire Total</b>	<b>218,839</b>	<b>42,143</b>	<b>1,287,122</b>	<b>881,000</b>	<b>-</b>	<b>-</b>
<b>Requirements by Category</b>						
Personnel Services	205,837	33,343	-	-	-	-
Materials & Services	13,003	8,800	617,122	21,000	-	-
Capital Outlay	-	-	670,000	860,000	-	-
<b>Fire Total</b>	<b>218,839</b>	<b>42,143</b>	<b>1,287,122</b>	<b>881,000</b>	<b>-</b>	<b>-</b>

## Department Requirements by Type

### Designated Purpose Fund

#### Fire

	2022/23 Actual	2023/24 Actual	2024/25 Revised Budget	2025/26 City Manager Proposed	2025/26 Budget Committee Approved	2025/26 City Council Adopted
<b>Requirements by Type</b>						
Personnel	106,681	24,217	-	-	-	-
Benefits	99,156	9,126	-	-	-	-
Prof & Tech Services	13,003	8,800	319,222	-	-	-
Other Services	-	-	18,000	-	-	-
Materials	-	-	279,900	21,000	-	-
Capital Outlay	-	-	670,000	860,000	-	-
<b>Fire Total</b>	<b>218,839</b>	<b>42,143</b>	<b>1,287,122</b>	<b>881,000</b>	-	-



## Expenditure Information by Fund & Department

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Fund: Designated Purpose

Dept: Fire

### FY 2025/26 BUDGET HIGHLIGHTS

#### Materials and Services

Contracted Services	(\$319,222) decrease. Reflects repurposing available funding to Equipment related to the new rescue unit and Station 72 renovations.
Training & Education	(\$10,000) decrease. Reflects repurposing available funding to Equipment related to the new rescue unit and Station 72 renovations.
Travel Expenses	(\$5,000) decrease. Reflects repurposing available funding to Equipment related to the new rescue unit and Station 72 renovations.
Minor Equipment & Tools	(\$25,000) decrease. Reflects repurposing available funding to Equipment related to the new rescue unit and Station 72 renovations.
First Aid & Safety	(\$200,000) decrease. Reflects repurposing available funding to Equipment related to the new rescue unit and Station 72 renovations.
PPE & Uniforms	(\$29,900) decrease. Reflects repurposing available funding to Equipment related to the new rescue unit and Station 72 renovations.

#### Capital Outlay

Equipment	\$330,000 increase. Reflects repurposing of available funds from Contracted Services, Training & Education, Travel Expenses, Minor Equipment & Tools, First Aid & Safety, PPE & Uniforms, and Motor Vehicles for anticipated expenditures related to the new rescue unit and Station 72 renovations.
Motor Vehicles	(\$140,000) decrease. Reflects repurposing available funding to Equipment related to the new rescue unit and Station 72 renovations.

**NOTE:** Commentary on line items of variances of +/- 10% from fiscal year 2024/25 to fiscal year 2025/26 proposed. This does not include 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 Requirements by Department

### Designated Purpose Fund

#### Fire

Requirements by Account	2022/23 Actual	2023/24 Actual	2024/25 Revised Budget	2025/26 City Manager Proposed	2025/26 Budget Committee Approved	2025/26 City Council Adopted
<b>Personnel</b>						
501001 Wages/Salaries	93,757	279	-	-	-	-
501004 Limited Term	-	23,864	-	-	-	-
501010 Overtime	-	75	-	-	-	-
501030 Premium Pay	12,924	-	-	-	-	-
<b>Total Personnel</b>	<b>106,681</b>	<b>24,217</b>	-	-	-	-
<b>Benefits</b>						
501101 FICA	10,208	1,858	-	-	-	-
501102 Tri-Met Tax	1,057	194	-	-	-	-
501110 PERS - Employer	26,230	-	-	-	-	-
501111 PERS - IAP Pickup	8,005	-	-	-	-	-
501112 PERS - Bond	4,959	-	-	-	-	-
501120 Health Insurance	35,715	4,534	-	-	-	-
501121 Dental Insurance	3,059	314	-	-	-	-
501122 Workers' Compensation	5,390	969	-	-	-	-
501130 Other Benefits	4,532	1,257	-	-	-	-
<b>Total Benefits</b>	<b>99,156</b>	<b>9,126</b>	-	-	-	-
<b>Prof &amp; Tech Services</b>						
502006 Contracted Services	13,003	8,800	319,222	-	-	-
<b>Total Prof &amp; Tech Services</b>	<b>13,003</b>	<b>8,800</b>	<b>319,222</b>	-	-	-
<b>Other Services</b>						
502214 Training & Education	-	-	10,000	-	-	-
502215 Travel Expenses	-	-	5,000	-	-	-
502216 Meals	-	-	3,000	-	-	-
<b>Total Other Services</b>	-	-	<b>18,000</b>	-	-	-
<b>Materials</b>						
502301 Office Supplies	-	-	4,000	-	-	-
502314 Minor Equipment & Tools	-	-	41,000	16,000	-	-
502324 First Aid & Safety	-	-	200,000	-	-	-
502326 PPE & Uniforms	-	-	34,900	5,000	-	-
<b>Total Materials</b>	-	-	<b>279,900</b>	<b>21,000</b>	-	-
<b>Capital Outlay</b>						
503008 Equipment	-	-	530,000	860,000	-	-
503010 Motor Vehicles	-	-	140,000	-	-	-
<b>Total Capital Outlay</b>	-	-	<b>670,000</b>	<b>860,000</b>	-	-
<b>Fire Total</b>	<b>218,839</b>	<b>42,143</b>	<b>1,287,122</b>	<b>881,000</b>	-	-

## Department Requirements by Division & Category

### Designated Purpose Fund

#### Urban Design & Planning

	2022/23 Actual	2023/24 Actual	2024/25 Revised Budget	2025/26 City Manager Proposed	2025/26 Budget Committee Approved	2025/26 City Council Adopted
<b>Requirements by Division</b>						
Metro Housing Bond	-	-	8,317,444	7,795,791	-	-
UDP Projects	-	-	77,000	78,000	-	-
Comprehensive Planning Grants	33,496	111,481	474,000	477,000	-	-
<b>Urban Design &amp; Planning Total</b>	<b>33,496</b>	<b>111,481</b>	<b>8,868,444</b>	<b>8,350,791</b>	<b>-</b>	<b>-</b>

#### Requirements by Category

Personnel Services	-	-	132,444	160,791	-	-
Materials & Services	33,496	111,481	8,736,000	8,190,000	-	-
<b>Urban Design &amp; Planning Total</b>	<b>33,496</b>	<b>111,481</b>	<b>8,868,444</b>	<b>8,350,791</b>	<b>-</b>	<b>-</b>

## Department Requirements by Type

### Designated Purpose Fund

#### Urban Design & Planning

	2022/23 Actual	2023/24 Actual	2024/25 Revised Budget	2025/26 City Manager Proposed	2025/26 Budget Committee Approved	2025/26 City Council Adopted
<b>Requirements by Type</b>						
Personnel	-	-	76,699	86,191	-	-
Benefits	-	-	55,745	74,600	-	-
Prof & Tech Services	33,496	108,445	571,000	575,000	-	-
Materials	-	3,036	-	-	-	-
City Grant & Contrib	-	-	8,115,000	7,565,000	-	-
Internal Payments	-	-	50,000	50,000	-	-
<b>Urban Design &amp; Planning Total</b>	<b>33,496</b>	<b>111,481</b>	<b>8,868,444</b>	<b>8,350,791</b>	<b>-</b>	<b>-</b>

## Expenditure Information by Fund & Department

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Fund: Designated Purpose

Dept: Urban Design & Planning

### FY 2025/26 BUDGET HIGHLIGHTS

#### Personnel Services

##### Limited Term

\$9,492 increase. Reflects reclassification of positions and anticipated staffing expenditures.

**NOTE:** Commentary on line items of variances of +/- 10% from fiscal year 2024/25 to fiscal year 2025/26 proposed. This does not include 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 Requirements by Department

### Designated Purpose Fund

#### Urban Design & Planning

Requirements by Account	2022/23 Actual	2023/24 Actual	2024/25 Revised Budget	2025/26 City Manager Proposed	2025/26 Budget Committee Approved	2025/26 City Council Adopted
<b>Personnel</b>						
501004 Limited Term	-	-	76,699	86,191	-	-
<b>Total Personnel</b>	-	-	<b>76,699</b>	<b>86,191</b>	-	-
<b>Benefits</b>						
501101 FICA	-	-	5,882	6,609	-	-
501102 Tri-Met Tax	-	-	630	712	-	-
501110 PERS - Employer	-	-	15,440	23,212	-	-
501111 PERS - IAP Pickup	-	-	4,630	5,203	-	-
501112 PERS - Bond	-	-	2,823	3,172	-	-
501113 PERS - UAL	-	-	-	7,689	-	-
501120 Health Insurance	-	-	20,954	21,990	-	-
501121 Dental Insurance	-	-	1,535	1,535	-	-
501122 Workers' Compensation	-	-	959	1,078	-	-
501130 Other Benefits	-	-	2,892	3,400	-	-
<b>Total Benefits</b>	-	-	<b>55,745</b>	<b>74,600</b>	-	-
<b>Prof &amp; Tech Services</b>						
502006 Contracted Services	33,496	108,445	571,000	575,000	-	-
<b>Total Prof &amp; Tech Services</b>	<b>33,496</b>	<b>108,445</b>	<b>571,000</b>	<b>575,000</b>	-	-
<b>Materials</b>						
502340 Pavement Marking	-	3,036	-	-	-	-
<b>Total Materials</b>	-	<b>3,036</b>	-	-	-	-
<b>City Grant &amp; Contrib</b>						
502420 Passthrough Payment	-	-	8,115,000	7,565,000	-	-
<b>Total City Grant &amp; Contrib</b>	-	-	<b>8,115,000</b>	<b>7,565,000</b>	-	-
<b>Internal Payments</b>						
502810 Internal Professional Services	-	-	50,000	50,000	-	-
<b>Total Internal Payments</b>	-	-	<b>50,000</b>	<b>50,000</b>	-	-
<b>Urban Design &amp; Planning Total</b>	<b>33,496</b>	<b>111,481</b>	<b>8,868,444</b>	<b>8,350,791</b>	-	-

## Department Requirements by Division & Category

### Designated Purpose Fund

#### Economic Development

	2022/23 Actual	2023/24 Actual	2024/25 Revised Budget	2025/26 City Manager Proposed	2025/26 Budget Committee Approved	2025/26 City Council Adopted
<b>Requirements by Division</b>						
Business Incentive Programs	-	-	660,000	110,000	-	-
Enterprise Zone CSF Prj	-	-	5,095,000	6,839,000	-	-
Economic Development Grants	-	-	389,000	390,000	-	-
<b>Economic Development Total</b>	-	-	<b>6,144,000</b>	<b>7,339,000</b>	-	-
<b>Requirements by Category</b>						
Materials & Services	-	-	4,505,000	6,969,000	-	-
Capital Outlay	-	-	1,639,000	370,000	-	-
<b>Economic Development Total</b>	-	-	<b>6,144,000</b>	<b>7,339,000</b>	-	-

## Department Requirements by Type

### Designated Purpose Fund

#### Economic Development

	2022/23 Actual	2023/24 Actual	2024/25 Revised Budget	2025/26 City Manager Proposed	2025/26 Budget Committee Approved	2025/26 City Council Adopted
<b>Requirements by Type</b>						
Prof & Tech Services	-	-	3,845,000	6,839,000	-	-
City Grant & Contrib	-	-	660,000	110,000	-	-
Internal Payments	-	-	-	20,000	-	-
Capital Outlay	-	-	1,639,000	370,000	-	-
<b>Economic Development Total</b>	-	-	<b>6,144,000</b>	<b>7,339,000</b>	-	-



## Expenditure Information by Fund & Department

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Fund: Designated Purpose  
Dept: Economic Development

### FY 2025/26 BUDGET HIGHLIGHTS

#### Materials and Services

Contracted Services                      \$2,994,000 increase. Reflects the increase in Enterprise Zone funds available for FY25/26.

Incentive Programs                      (\$550,000) decrease. Reflects decrease due to one-time contributions made to the Multnomah County East County Library project in FY24/25.

#### Capital Outlay

Improvements                              (\$1,269,000) decrease. Reflects completion of the South Civic Hub project.

**NOTE:** Commentary on line items of variances of +/- 10% from fiscal year 2024/25 to fiscal year 2025/26 proposed. This does not include 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 Requirements by Department

### Designated Purpose Fund

#### Economic Development

Requirements by Account	2022/23 Actual	2023/24 Actual	2024/25 Revised Budget	2025/26 City Manager Proposed	2025/26 Budget Committee Approved	2025/26 City Council Adopted
<b>Prof &amp; Tech Services</b>						
502006 Contracted Services	-	-	3,845,000	6,839,000	-	-
<b>Total Prof &amp; Tech Services</b>	-	-	<b>3,845,000</b>	<b>6,839,000</b>	-	-
<b>City Grant &amp; Contrib</b>						
502410 Contributions/City Match	-	-	550,000	-	-	-
502414 Downtown - SBIP	-	-	32,500	32,000	-	-
502416 Civic Neighborhood - SBIP	-	-	27,500	28,000	-	-
502418 Rockwood UR - SBIP	-	-	50,000	50,000	-	-
<b>Total City Grant &amp; Contrib</b>	-	-	<b>660,000</b>	<b>110,000</b>	-	-
<b>Internal Payments</b>						
502810 Internal Professional Services	-	-	-	20,000	-	-
<b>Total Internal Payments</b>	-	-	-	<b>20,000</b>	-	-
<b>Capital Outlay</b>						
503014 Improvements	-	-	1,639,000	370,000	-	-
<b>Total Capital Outlay</b>	-	-	<b>1,639,000</b>	<b>370,000</b>	-	-
<b>Economic Development Total</b>	-	-	<b>6,144,000</b>	<b>7,339,000</b>	-	-

## Department Requirements by Division & Category

### Designated Purpose Fund

#### Community Livability

	2022/23 Actual	2023/24 Actual	2024/25 Revised Budget	2025/26 City Manager Proposed	2025/26 Budget Committee Approved	2025/26 City Council Adopted
<b>Requirements by Division</b>						
Homeless Services	827,638	1,033,297	2,742,805	2,156,314	-	-
Youth Services Grants	1,809,414	-	-	-	-	-
Metro Housing Bond	289,403	-	-	-	-	-
Mediation Services	257,701	238,106	295,000	-	-	-
Code Abatement	46,663	117,685	125,000	265,959	-	-
CLS Donations	500	-	5,000	5,000	-	-
<b>Community Livability Total</b>	<b>3,231,319</b>	<b>1,389,088</b>	<b>3,167,805</b>	<b>2,427,273</b>	-	-
<b>Requirements by Category</b>						
Personnel Services	838,837	539,927	1,021,397	750,273	-	-
Materials & Services	2,292,167	849,161	2,146,408	1,677,000	-	-
Capital Outlay	100,315	-	-	-	-	-
<b>Community Livability Total</b>	<b>3,231,319</b>	<b>1,389,088</b>	<b>3,167,805</b>	<b>2,427,273</b>	-	-

## Department Requirements by Type

### Designated Purpose Fund

#### Community Livability

	2022/23 Actual	2023/24 Actual	2024/25 Revised Budget	2025/26 City Manager Proposed	2025/26 Budget Committee Approved	2025/26 City Council Adopted
<b>Requirements by Type</b>						
Personnel	559,758	318,068	624,113	382,233	-	-
Benefits	279,079	221,859	397,284	368,040	-	-
Prof & Tech Services	1,879,442	665,609	1,772,508	1,472,000	-	-
Property Services	5,825	4,495	1,100	5,000	-	-
Other Services	101,883	146,323	281,100	106,000	-	-
Materials	23,377	18,567	15,700	19,000	-	-
City Grant & Contrib	178,231	-	1,000	-	-	-
Internal Payments	103,410	14,166	75,000	75,000	-	-
Capital Outlay	100,315	-	-	-	-	-
<b>Community Livability Total</b>	<b>3,231,319</b>	<b>1,389,088</b>	<b>3,167,805</b>	<b>2,427,273</b>	-	-

## Expenditure Information by Fund & Department

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Fund: Designated Purpose  
Dept: Community Livability

### FY 2025/26 BUDGET HIGHLIGHTS

#### Personnel Services

Wages/Salaries	(\$125,427) decrease. Reflects decrease due to one-time grant awards and closed grants.
Overtime	(\$112,013) decrease. Reflects decrease due to one-time grant awards and closed grants.

#### Materials and Services

Contracted Services	(\$305,508) decrease. Reflects decrease due to one-time grant awards and closed grants.
Promotion	(\$168,000) decrease. Reflects decrease due to one-time grant awards and closed grants.
Minor Equipment & Tools	\$9,600 increase. Reflects increase to align with anticipated actual expenditures based on available funding.
Computer/Software/Maint	(\$6,000) decrease. Reflects decrease due to one-time grant awards and closed grants.

**NOTE:** Commentary on line items of variances of +/- 10% from fiscal year 2024/25 to fiscal year 2025/26 proposed. This does not include 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 Requirements by Department

### Designated Purpose Fund

#### Community Livability

Requirements by Account	2022/23 Actual	2023/24 Actual	2024/25 Revised Budget	2025/26 City Manager Proposed	2025/26 Budget Committee Approved	2025/26 City Council Adopted
<b>Personnel</b>						
501001 Wages/Salaries	235,514	138,054	177,424	51,997	-	-
501004 Limited Term	295,432	134,210	319,676	311,951	-	-
501010 Overtime	22,389	39,576	127,013	15,000	-	-
501030 Premium Pay	6,424	6,228	-	3,285	-	-
<b>Total Personnel</b>	<b>559,758</b>	<b>318,068</b>	<b>624,113</b>	<b>382,233</b>	-	-
<b>Benefits</b>						
501101 FICA	42,751	32,830	39,130	29,405	-	-
501102 Tri-Met Tax	4,462	2,629	4,191	3,168	-	-
501110 PERS - Employer	69,774	65,524	102,444	102,915	-	-
501111 PERS - IAP Pickup	27,360	19,647	30,721	23,068	-	-
501112 PERS - Bond	16,363	11,386	17,922	14,068	-	-
501113 PERS - UAL	-	-	-	38,575	-	-
501120 Health Insurance	85,707	65,056	162,098	123,127	-	-
501121 Dental Insurance	7,221	5,885	13,414	9,090	-	-
501122 Workers' Compensation	8,268	7,717	8,198	8,910	-	-
501130 Other Benefits	17,173	11,184	19,166	15,714	-	-
<b>Total Benefits</b>	<b>279,079</b>	<b>221,859</b>	<b>397,284</b>	<b>368,040</b>	-	-
<b>Prof &amp; Tech Services</b>						
502006 Contracted Services	1,879,442	665,609	1,772,508	1,467,000	-	-
502020 Permits & Licenses	-	-	-	5,000	-	-
<b>Total Prof &amp; Tech Services</b>	<b>1,879,442</b>	<b>665,609</b>	<b>1,772,508</b>	<b>1,472,000</b>	-	-
<b>Property Services</b>						
502106 Cell Phone/Wireless Services	3,474	-	-	-	-	-
502124 Infrastructure R & M	-	4,495	-	5,000	-	-
502140 Rent/Lease	2,351	-	1,100	-	-	-
<b>Total Property Services</b>	<b>5,825</b>	<b>4,495</b>	<b>1,100</b>	<b>5,000</b>	-	-
<b>Other Services</b>						
502204 Printing	953	219	1,900	1,000	-	-
502208 Promotion	81,269	145,588	273,000	105,000	-	-
502212 Dues & Memberships	375	175	600	-	-	-
502214 Training & Education	512	80	3,100	-	-	-
502215 Travel Expenses	12,157	261	500	-	-	-
502216 Meals	6,617	-	2,000	-	-	-
<b>Total Other Services</b>	<b>101,883</b>	<b>146,323</b>	<b>281,100</b>	<b>106,000</b>	-	-
<b>Materials</b>						
502301 Office Supplies	16,586	13,143	8,200	8,000	-	-
502314 Minor Equipment & Tools	757	94	400	10,000	-	-
502326 PPE & Uniforms	1,380	544	1,000	1,000	-	-
502360 Books & Publications	-	-	100	-	-	-
502363 Computer/Software/Maint	4,653	4,737	6,000	-	-	-
502364 Employee Recognition	-	50	-	-	-	-
<b>Total Materials</b>	<b>23,377</b>	<b>18,567</b>	<b>15,700</b>	<b>19,000</b>	-	-

## Line Item Requirements by Department

### Designated Purpose Fund

#### Community Livability

Requirements by Account	2022/23 Actual	2023/24 Actual	2024/25 Revised Budget	2025/26 City Manager Proposed	2025/26 Budget Committee Approved	2025/26 City Council Adopted
<b>City Grant &amp; Contrib</b>						
502408 Incentive Programs	-	-	1,000	-	-	-
502420 Passthrough Payment	178,231	-	-	-	-	-
<b>Total City Grant &amp; Contrib</b>	<b>178,231</b>	<b>-</b>	<b>1,000</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Internal Payments</b>						
502810 Internal Professional Services	103,410	14,166	75,000	75,000	-	-
<b>Total Internal Payments</b>	<b>103,410</b>	<b>14,166</b>	<b>75,000</b>	<b>75,000</b>	<b>-</b>	<b>-</b>
<b>Capital Outlay</b>						
503010 Motor Vehicles	100,315	-	-	-	-	-
<b>Total Capital Outlay</b>	<b>100,315</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Community Livability Total</b>	<b>3,231,319</b>	<b>1,389,088</b>	<b>3,167,805</b>	<b>2,427,273</b>	<b>-</b>	<b>-</b>

## Department Requirements by Division & Category

### Designated Purpose Fund

#### Youth & Recreation Services

	2022/23 Actual	2023/24 Actual	2024/25 Revised Budget	2025/26 City Manager Proposed	2025/26 Budget Committee Approved	2025/26 City Council Adopted
<b>Requirements by Division</b>						
Youth Grants	-	-	4,391,297	6,020,080	-	-
<b>Youth &amp; Recreation Services Total</b>	-	-	<b>4,391,297</b>	<b>6,020,080</b>	-	-

#### Requirements by Category

Personnel Services	-	-	733,297	889,080	-	-
Materials & Services	-	-	3,658,000	5,131,000	-	-
<b>Youth &amp; Recreation Services Total</b>	-	-	<b>4,391,297</b>	<b>6,020,080</b>	-	-



## Department Requirements by Type

### Designated Purpose Fund

#### Youth & Recreation Services

	2022/23 Actual	2023/24 Actual	2024/25 Revised Budget	2025/26 City Manager Proposed	2025/26 Budget Committee Approved	2025/26 City Council Adopted
<b>Requirements by Type</b>						
Personnel	-	-	425,009	481,995	-	-
Benefits	-	-	308,288	407,085	-	-
Prof & Tech Services	-	-	3,554,000	4,357,000	-	-
Property Services	-	-	-	1,000	-	-
Other Services	-	-	25,500	161,000	-	-
Materials	-	-	4,900	12,000	-	-
Internal Payments	-	-	73,600	600,000	-	-
<b>Youth &amp; Recreation Services Total</b>	-	-	<b>4,391,297</b>	<b>6,020,080</b>	-	-

## Expenditure Information by Fund & Department

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Fund: Designated Purpose

Dept: Youth & Recreation Services

### FY 2025/26 BUDGET HIGHLIGHTS

#### Personnel Services

Wages/Salaries	\$27,287 increase. Reflects the addition of a regular status position. This is offset by the elimination of a Limited Term position.
Limited Term	\$39,699 increase. Reflects the elimination of a Limited Term position.
Overtime	(\$10,000) decrease. Aligns to better reflect actual expenditures.

#### Materials and Services

Contracted Services	\$803,000 increase. Reflects the anticipated increase in available grant funding.
Promotion	\$80,000 increase. Reflects the anticipated increase in awarded East Metro Outreach, Prevention, and Intervention (EMOPI) grant funding.
Travel Expenses	\$48,500 increase. Reflects the anticipated increase in awarded EMOPI grant funding
Office Supplies	\$6,500 increase. Reflects the anticipated increase in awarded EMOPI grant funding.
Internal Professional Services	\$526,400 increase. Reflects the anticipated increase in awarded EMOPI grant funding.

**NOTE:** Commentary on line items of variances of +/- 10% from fiscal year 2024/25 to fiscal year 2025/26 proposed. This does not include 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 Requirements by Department

### Designated Purpose Fund

#### Youth & Recreation Services

Requirements by Account	2022/23 Actual	2023/24 Actual	2024/25 Revised Budget	2025/26 City Manager Proposed	2025/26 Budget Committee Approved	2025/26 City Council Adopted
<b>Personnel</b>						
501001 Wages/Salaries	-	-	102,073	129,360	-	-
501004 Limited Term	-	-	312,936	352,635	-	-
501010 Overtime	-	-	10,000	-	-	-
<b>Total Personnel</b>	-	-	<b>425,009</b>	<b>481,995</b>	-	-
<b>Benefits</b>						
501101 FICA	-	-	32,714	37,098	-	-
501102 Tri-Met Tax	-	-	3,503	3,996	-	-
501110 PERS - Employer	-	-	85,558	129,806	-	-
501111 PERS - IAP Pickup	-	-	25,658	29,097	-	-
501112 PERS - Bond	-	-	15,643	17,740	-	-
501113 PERS - UAL	-	-	-	45,619	-	-
501120 Health Insurance	-	-	113,695	107,305	-	-
501121 Dental Insurance	-	-	9,090	7,672	-	-
501122 Workers' Compensation	-	-	6,338	8,056	-	-
501130 Other Benefits	-	-	16,089	20,696	-	-
<b>Total Benefits</b>	-	-	<b>308,288</b>	<b>407,085</b>	-	-
<b>Prof &amp; Tech Services</b>						
502006 Contracted Services	-	-	3,554,000	4,357,000	-	-
<b>Total Prof &amp; Tech Services</b>	-	-	<b>3,554,000</b>	<b>4,357,000</b>	-	-
<b>Property Services</b>						
502140 Rent/Lease	-	-	-	1,000	-	-
<b>Total Property Services</b>	-	-	-	<b>1,000</b>	-	-
<b>Other Services</b>						
502204 Printing	-	-	-	1,000	-	-
502208 Promotion	-	-	20,000	100,000	-	-
502214 Training & Education	-	-	500	5,000	-	-
502215 Travel Expenses	-	-	1,500	50,000	-	-
502216 Meals	-	-	3,500	5,000	-	-
<b>Total Other Services</b>	-	-	<b>25,500</b>	<b>161,000</b>	-	-
<b>Materials</b>						
502301 Office Supplies	-	-	3,500	10,000	-	-
502314 Minor Equipment & Tools	-	-	500	1,000	-	-
502316 Equip Supplies, Parts, Maint	-	-	500	1,000	-	-
502326 PPE & Uniforms	-	-	300	-	-	-
502361 Postage & Delivery	-	-	100	-	-	-
<b>Total Materials</b>	-	-	<b>4,900</b>	<b>12,000</b>	-	-
<b>Internal Payments</b>						
502810 Internal Professional Services	-	-	73,600	600,000	-	-
<b>Total Internal Payments</b>	-	-	<b>73,600</b>	<b>600,000</b>	-	-
<b>Youth &amp; Recreation Services Total</b>	-	-	<b>4,391,297</b>	<b>6,020,080</b>	-	-

## Department Requirements by Division & Category

### Designated Purpose Fund

#### Parks

	2022/23 Actual	2023/24 Actual	2024/25 Revised Budget	2025/26 City Manager Proposed	2025/26 Budget Committee Approved	2025/26 City Council Adopted
<b>Requirements by Division</b>						
Parks Grants	36,000	33,072	-	-	-	-
Youth Grants	-	962,349	-	-	-	-
Parks Projects	-	3,300	200,000	27,000	-	-
Sports Field Fees	5,705	-	200,000	426,000	-	-
Park Sponsorships	-	-	26,000	31,000	-	-
<b>Parks Total</b>	<b>41,705</b>	<b>998,720</b>	<b>426,000</b>	<b>484,000</b>	-	-
<b>Requirements by Category</b>						
Personnel Services	-	146,785	-	-	-	-
Materials & Services	41,705	851,935	426,000	484,000	-	-
<b>Parks Total</b>	<b>41,705</b>	<b>998,720</b>	<b>426,000</b>	<b>484,000</b>	-	-

## Department Requirements by Type

### Designated Purpose Fund

#### Parks

	2022/23 Actual	2023/24 Actual	2024/25 Revised Budget	2025/26 City Manager Proposed	2025/26 Budget Committee Approved	2025/26 City Council Adopted
<b>Requirements by Type</b>						
Personnel	-	102,224	-	-	-	-
Benefits	-	44,561	-	-	-	-
Prof & Tech Services	41,705	785,506	200,000	53,000	-	-
Property Services	-	-	200,000	400,000	-	-
Other Services	-	28,625	-	-	-	-
Materials	-	2,974	1,000	5,000	-	-
City Grant & Contrib	-	-	25,000	26,000	-	-
Internal Payments	-	34,830	-	-	-	-
<b>Parks Total</b>	<b>41,705</b>	<b>998,720</b>	<b>426,000</b>	<b>484,000</b>	<b>-</b>	<b>-</b>

## Expenditure Information by Fund & Department

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Fund: Designated Purpose

Dept: Parks

### FY 2025/26 BUDGET HIGHLIGHTS

#### Materials and Services

Contracted Services (\$147,000) decrease. Reflects decrease due to completion of grant funded projects.

Infrastructure R & M \$200,000 increase. Reflects anticipated expenditures for the Gradin Sports Park project utilizing sports field fees.

**NOTE:** Commentary on line items of variances of +/- 10% from fiscal year 2024/25 to fiscal year 2025/26 proposed. This does not include 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 Requirements by Department

### Designated Purpose Fund

#### Parks

Requirements by Account	2022/23 Actual	2023/24 Actual	2024/25 Revised Budget	2025/26 City Manager Proposed	2025/26 Budget Committee Approved	2025/26 City Council Adopted
<b>Personnel</b>						
501001 Wages/Salaries	-	12,922	-	-	-	-
501004 Limited Term	-	87,296	-	-	-	-
501010 Overtime	-	869	-	-	-	-
501030 Premium Pay	-	1,136	-	-	-	-
<b>Total Personnel</b>	-	<b>102,224</b>	-	-	-	-
<b>Benefits</b>						
501101 FICA	-	7,861	-	-	-	-
501102 Tri-Met Tax	-	814	-	-	-	-
501110 PERS - Employer	-	11,293	-	-	-	-
501111 PERS - IAP Pickup	-	3,388	-	-	-	-
501112 PERS - Bond	-	2,186	-	-	-	-
501120 Health Insurance	-	12,839	-	-	-	-
501121 Dental Insurance	-	928	-	-	-	-
501122 Workers' Compensation	-	1,279	-	-	-	-
501130 Other Benefits	-	3,973	-	-	-	-
<b>Total Benefits</b>	-	<b>44,561</b>	-	-	-	-
<b>Prof &amp; Tech Services</b>						
502006 Contracted Services	41,705	785,506	200,000	53,000	-	-
<b>Total Prof &amp; Tech Services</b>	<b>41,705</b>	<b>785,506</b>	<b>200,000</b>	<b>53,000</b>	-	-
<b>Property Services</b>						
502124 Infrastructure R & M	-	-	200,000	400,000	-	-
<b>Total Property Services</b>	-	-	<b>200,000</b>	<b>400,000</b>	-	-
<b>Other Services</b>						
502204 Printing	-	170	-	-	-	-
502208 Promotion	-	17,945	-	-	-	-
502214 Training & Education	-	285	-	-	-	-
502215 Travel Expenses	-	6,671	-	-	-	-
502216 Meals	-	3,554	-	-	-	-
<b>Total Other Services</b>	-	<b>28,625</b>	-	-	-	-
<b>Materials</b>						
502301 Office Supplies	-	1,577	-	-	-	-
502314 Minor Equipment & Tools	-	1,398	1,000	5,000	-	-
<b>Total Materials</b>	-	<b>2,974</b>	<b>1,000</b>	<b>5,000</b>	-	-
<b>City Grant &amp; Contrib</b>						
502408 Incentive Programs	-	-	25,000	26,000	-	-
<b>Total City Grant &amp; Contrib</b>	-	-	<b>25,000</b>	<b>26,000</b>	-	-
<b>Internal Payments</b>						
502810 Internal Professional Services	-	34,830	-	-	-	-
<b>Total Internal Payments</b>	-	<b>34,830</b>	-	-	-	-
<b>Parks Total</b>	<b>41,705</b>	<b>998,720</b>	<b>426,000</b>	<b>484,000</b>	-	-

## Department Requirements by Division & Category

### Designated Purpose Fund

#### Environmental Services

	2022/23 Actual	2023/24 Actual	2024/25 Revised Budget	2025/26 City Manager Proposed	2025/26 Budget Committee Approved	2025/26 City Council Adopted
<b>Requirements by Division</b>						
Transportation Grants	-	-	71,000	68,000	-	-
Urban Tree Program	90,000	61,051	129,000	162,000	-	-
Development Coordination	78,932	92,405	270,000	370,000	-	-
Sustainability Grants	164,759	226,326	647,000	196,000	-	-
Concrete Crew Services	-	-	80,000	80,000	-	-
Solid Waste Hauler RSF	-	-	96,000	100,000	-	-
Stormwater Grants	72,161	243,801	4,467,000	4,381,000	-	-
<b>Environmental Services Total</b>	<b>405,853</b>	<b>623,584</b>	<b>5,760,000</b>	<b>5,357,000</b>	<b>-</b>	<b>-</b>
<b>Requirements by Category</b>						
Materials & Services	405,853	623,584	5,760,000	5,357,000	-	-
<b>Environmental Services Total</b>	<b>405,853</b>	<b>623,584</b>	<b>5,760,000</b>	<b>5,357,000</b>	<b>-</b>	<b>-</b>



## Department Requirements by Type

### Designated Purpose Fund

#### Environmental Services

	2022/23 Actual	2023/24 Actual	2024/25 Revised Budget	2025/26 City Manager Proposed	2025/26 Budget Committee Approved	2025/26 City Council Adopted
<b>Requirements by Type</b>						
Prof & Tech Services	219,555	339,491	4,937,000	4,981,000	-	-
Property Services	28,809	86,976	236,000	236,000	-	-
Materials	30,989	-	-	-	-	-
City Grant & Contrib	126,499	197,117	587,000	140,000	-	-
<b>Environmental Services Total</b>	<b>405,853</b>	<b>623,584</b>	<b>5,760,000</b>	<b>5,357,000</b>	<b>-</b>	<b>-</b>

## Expenditure Information by Fund & Department

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Fund: Designated Purpose  
Dept: Environmental Services

### FY 2025/26 BUDGET HIGHLIGHTS

#### Materials and Services

Contributions/City Match	(\$21,000) decrease. Reflects a decrease due to completion of the Bulky Waste Grant.
Passthrough Payment	(\$426,000) decrease. Reflects a decrease due to the projected completion of the Latino Network grant in FY 24/25.

**NOTE:** Commentary on line items of variances of +/- 10% from fiscal year 2024/25 to fiscal year 2025/26 proposed. This does not include 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 Requirements by Department

### Designated Purpose Fund

#### Environmental Services

Requirements by Account	2022/23 Actual	2023/24 Actual	2024/25 Revised Budget	2025/26 City Manager Proposed	2025/26 Budget Committee Approved	2025/26 City Council Adopted
<b>Prof &amp; Tech Services</b>						
502006 Contracted Services	219,555	339,491	4,937,000	4,981,000	-	-
<b>Total Prof &amp; Tech Services</b>	<b>219,555</b>	<b>339,491</b>	<b>4,937,000</b>	<b>4,981,000</b>	-	-
<b>Property Services</b>						
502124 Infrastructure R & M	28,809	86,976	236,000	236,000	-	-
<b>Total Property Services</b>	<b>28,809</b>	<b>86,976</b>	<b>236,000</b>	<b>236,000</b>	-	-
<b>Materials</b>						
502314 Minor Equipment & Tools	30,989	-	-	-	-	-
<b>Total Materials</b>	<b>30,989</b>	-	-	-	-	-
<b>City Grant &amp; Contrib</b>						
502410 Contributions/City Match	126,499	23,165	121,000	100,000	-	-
502420 Passthrough Payment	-	173,952	466,000	40,000	-	-
<b>Total City Grant &amp; Contrib</b>	<b>126,499</b>	<b>197,117</b>	<b>587,000</b>	<b>140,000</b>	-	-
<b>Environmental Services Total</b>	<b>405,853</b>	<b>623,584</b>	<b>5,760,000</b>	<b>5,357,000</b>	-	-

## Department Requirements by Division & Category

### Designated Purpose Fund

#### Office of Governance & Management

	2022/23 Actual	2023/24 Actual	2024/25 Revised Budget	2025/26 City Manager Proposed	2025/26 Budget Committee Approved	2025/26 City Council Adopted
<b>Requirements by Division</b>						
Gresham Art Committee	6,991	7,000	-	-	-	-
<b>Office of Governance &amp; Mgmt Total</b>	<b>6,991</b>	<b>7,000</b>	-	-	-	-

#### Requirements by Category

Materials & Services	6,991	7,000	-	-	-	-
<b>Office of Governance &amp; Mgmt Total</b>	<b>6,991</b>	<b>7,000</b>	-	-	-	-

## Department Requirements by Type

### Designated Purpose Fund

#### Office of Governance & Management

	2022/23 Actual	2023/24 Actual	2024/25 Revised Budget	2025/26 City Manager Proposed	2025/26 Budget Committee Approved	2025/26 City Council Adopted
<b>Requirements by Type</b>						
Other Services	58	-	-	-	-	-
City Grant & Contrib	6,933	7,000	-	-	-	-
<b>Office of Governance &amp; Mgmt Total</b>	<b>6,991</b>	<b>7,000</b>	-	-	-	-

## Line Item Requirements by Department

### Designated Purpose Fund

#### Office of Governance & Management

Requirements by Account	2022/23 Actual	2023/24 Actual	2024/25 Revised Budget	2025/26 City Manager Proposed	2025/26 Budget Committee Approved	2025/26 City Council Adopted
<b>Other Services</b>						
502216 Meals	58	-	-	-	-	-
<b>Total Other Services</b>	<b>58</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>City Grant &amp; Contrib</b>						
502420 Passthrough Payment	6,933	7,000	-	-	-	-
<b>Total City Grant &amp; Contrib</b>	<b>6,933</b>	<b>7,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Office of Governance &amp; Mgmt Total</b>	<b>6,991</b>	<b>7,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

## Department Requirements by Division & Category

### Designated Purpose Fund

#### Community Development

	2022/23 Actual	2023/24 Actual	2024/25 Revised Budget	2025/26 City Manager Proposed	2025/26 Budget Committee Approved	2025/26 City Council Adopted
<b>Requirements by Division</b>						
Metro Housing Bond	-	2,623,063	-	-	-	-
Enterprise Zone Projects	-	9,509	-	-	-	-
Business Incentive Program	55,461	575,787	-	-	-	-
<b>Community Development Total</b>	<b>55,461</b>	<b>3,208,359</b>	-	-	-	-

#### Requirements by Category

Personnel Services	-	123,063	-	-	-	-
Materials & Services	55,461	3,085,296	-	-	-	-
<b>Community Development Total</b>	<b>55,461</b>	<b>3,208,359</b>	-	-	-	-

## Department Requirements by Type

### Designated Purpose Fund

#### Community Development

	2022/23 Actual	2023/24 Actual	2024/25 Revised Budget	2025/26 City Manager Proposed	2025/26 Budget Committee Approved	2025/26 City Council Adopted
<b>Requirements by Type</b>						
Personnel	-	70,972	-	-	-	-
Benefits	-	52,091	-	-	-	-
Prof & Tech Services	-	9,399	-	-	-	-
City Grant & Contrib	55,461	3,075,897	-	-	-	-
<b>Community Development Total</b>	<b>55,461</b>	<b>3,208,359</b>	-	-	-	-



## Line Item Requirements by Department

### Designated Purpose Fund

#### Community Development

Requirements by Account	2022/23 Actual	2023/24 Actual	2024/25 Revised Budget	2025/26 City Manager Proposed	2025/26 Budget Committee Approved	2025/26 City Council Adopted
<b>Personnel</b>						
501001 Wages/Salaries	-	7,528	-	-	-	-
501004 Limited Term	-	63,392	-	-	-	-
501010 Overtime	-	52	-	-	-	-
<b>Total Personnel</b>	-	<b>70,972</b>	-	-	-	-
<b>Benefits</b>						
501101 FICA	-	5,453	-	-	-	-
501102 Tri-Met Tax	-	577	-	-	-	-
501110 PERS - Employer	-	14,287	-	-	-	-
501111 PERS - IAP Pickup	-	4,284	-	-	-	-
501112 PERS - Bond	-	2,614	-	-	-	-
501120 Health Insurance	-	19,672	-	-	-	-
501121 Dental Insurance	-	1,535	-	-	-	-
501122 Workers' Compensation	-	888	-	-	-	-
501130 Other Benefits	-	2,783	-	-	-	-
<b>Total Benefits</b>	-	<b>52,091</b>	-	-	-	-
<b>Prof &amp; Tech Services</b>						
502006 Contracted Services	-	9,399	-	-	-	-
<b>Total Prof &amp; Tech Services</b>	-	<b>9,399</b>	-	-	-	-
<b>City Grant &amp; Contrib</b>						
502408 Incentive Programs	-	110	-	-	-	-
502410 Contributions/City Match	-	547,165	-	-	-	-
502414 Downtown - SBIP	9,911	6,912	-	-	-	-
502416 Civic Neighborhood - SBIP	15,560	15,367	-	-	-	-
502418 Rockwood UR - SBIP	29,991	6,343	-	-	-	-
502420 Passthrough Payment	-	2,500,000	-	-	-	-
<b>Total City Grant &amp; Contrib</b>	<b>55,461</b>	<b>3,075,897</b>	-	-	-	-
<b>Community Development Total</b>	<b>55,461</b>	<b>3,208,359</b>	-	-	-	-

## Resources and Requirements by Fund

### System Development Charges Fund

	2022/23 Actual	2023/24 Actual	2024/25 Revised Budget	2025/26 City Manager Proposed	2025/26 Budget Committee Approved	2025/26 City Council Adopted
<b>Resources</b>						
Charges for Services	7,498,082	8,711,030	15,460,400	13,377,000	-	-
Miscellaneous Income	574,631	897,574	325,800	422,000	-	-
Beginning Balance	19,197,393	21,209,137	34,681,100	35,370,000	-	-
<b>Total Resources</b>	<b>27,270,107</b>	<b>30,817,741</b>	<b>50,467,300</b>	<b>49,169,000</b>	-	-
<b>Requirements</b>						
Transfers	6,060,970	5,186,785	37,245,800	35,143,000	-	-
Unappropriated	21,209,137	25,630,956	13,221,500	14,026,000	-	-
<i>Non-Operating Total</i>	<i>27,270,107</i>	<i>30,817,741</i>	<i>50,467,300</i>	<i>49,169,000</i>	-	-
<b>Total Requirements</b>	<b>27,270,107</b>	<b>30,817,741</b>	<b>50,467,300</b>	<b>49,169,000</b>	-	-

## Resources and Requirements by Fund

### CDBG & HOME Fund

	2022/23 Actual	2023/24 Actual	2024/25 Revised Budget	2025/26 City Manager Proposed	2025/26 Budget Committee Approved	2025/26 City Council Adopted
<b>Resources</b>						
Intergovernmental	2,420,913	2,094,790	4,368,000	3,759,000	-	-
Charges for Services	2,677	3,275	-	-	-	-
Miscellaneous Income	891	551	-	-	-	-
Beginning Balance	226,761	228,316	-	-	-	-
<b>Total Resources</b>	<b>2,651,241</b>	<b>2,326,932</b>	<b>4,368,000</b>	<b>3,759,000</b>	<b>-</b>	<b>-</b>
<b>Requirements</b>						
Urban Design & Planning	-	-	3,893,453	3,290,512	-	-
Community Development	-	2,094,735	-	-	-	-
Community Livability	2,273,197	-	-	-	-	-
<i>Operating Total</i>	<i>2,273,197</i>	<i>2,094,735</i>	<i>3,893,453</i>	<i>3,290,512</i>	<i>-</i>	<i>-</i>
Transfers	149,728	-	467,000	467,000	-	-
Unappropriated	228,316	232,197	7,547	1,488	-	-
<i>Non-Operating Total</i>	<i>378,044</i>	<i>232,197</i>	<i>474,547</i>	<i>468,488</i>	<i>-</i>	<i>-</i>
<b>Total Requirements</b>	<b>2,651,241</b>	<b>2,326,932</b>	<b>4,368,000</b>	<b>3,759,000</b>	<b>-</b>	<b>-</b>

## Department Requirements by Division & Category

### CDBG & HOME Fund

#### Urban Design & Planning

	2022/23 Actual	2023/24 Actual	2024/25 Revised Budget	2025/26 City Manager Proposed	2025/26 Budget Committee Approved	2025/26 City Council Adopted
<b>Requirements by Division</b>						
CDBG/HOME Administration	-	-	198,494	218,312	-	-
CDBG/HOME Projects	-	-	3,615,000	3,009,000	-	-
Support Services	-	-	79,959	63,200	-	-
<b>Urban Design &amp; Planning Total</b>	<b>-</b>	<b>-</b>	<b>3,893,453</b>	<b>3,290,512</b>	<b>-</b>	<b>-</b>
<b>Requirements by Category</b>						
Personnel Services	-	-	170,494	188,312	-	-
Materials & Services	-	-	3,722,959	3,102,200	-	-
<b>Urban Design &amp; Planning Total</b>	<b>-</b>	<b>-</b>	<b>3,893,453</b>	<b>3,290,512</b>	<b>-</b>	<b>-</b>

## Department Requirements by Type

### CDBG & HOME Fund

#### Urban Design & Planning

	2022/23 Actual	2023/24 Actual	2024/25 Revised Budget	2025/26 City Manager Proposed	2025/26 Budget Committee Approved	2025/26 City Council Adopted
<b>Requirements by Type</b>						
Personnel	-	-	103,687	110,224	-	-
Benefits	-	-	66,807	78,088	-	-
Prof & Tech Services	-	-	11,500	12,000	-	-
Property Services	-	-	900	1,000	-	-
Other Services	-	-	8,100	9,000	-	-
Materials	-	-	7,500	8,000	-	-
City Grant & Contrib	-	-	3,615,000	3,009,000	-	-
Internal Svc Chrg	-	-	79,959	63,200	-	-
<b>Urban Design &amp; Planning Total</b>	-	-	<b>3,893,453</b>	<b>3,290,512</b>	-	-

## Expenditure Information by Fund & Department

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Fund: CDBG & HOME

Dept: Urban Design & Planning

### FY 2025/26 BUDGET HIGHLIGHTS

#### Materials and Services

CDBG/HOME Expense

(\$606,000) decrease. Reflects the overall change in new projects, carryover, and the completion of HOME-ARP funding.

**NOTE:** Commentary on line items of variances of +/- 10% from fiscal year 2024/25 to fiscal year 2025/26 proposed. This does not include 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 Requirements by Department

### CDBG & HOME Fund

#### Urban Design & Planning

Requirements by Account	2022/23 Actual	2023/24 Actual	2024/25 Revised Budget	2025/26 City Manager Proposed	2025/26 Budget Committee Approved	2025/26 City Council Adopted
<b>Personnel</b>						
501001 Wages/Salaries	-	-	98,687	105,224	-	-
501010 Overtime	-	-	4,500	4,500	-	-
501030 Premium Pay	-	-	500	500	-	-
<b>Total Personnel</b>	-	-	<b>103,687</b>	<b>110,224</b>	-	-
<b>Benefits</b>						
501101 FICA	-	-	7,961	8,460	-	-
501102 Tri-Met Tax	-	-	853	913	-	-
501110 PERS - Employer	-	-	20,873	29,676	-	-
501111 PERS - IAP Pickup	-	-	6,260	6,652	-	-
501112 PERS - Bond	-	-	3,817	4,058	-	-
501120 Health Insurance	-	-	20,954	21,990	-	-
501121 Dental Insurance	-	-	1,535	1,535	-	-
501122 Workers' Compensation	-	-	1,298	1,392	-	-
501130 Other Benefits	-	-	3,256	3,412	-	-
<b>Total Benefits</b>	-	-	<b>66,807</b>	<b>78,088</b>	-	-
<b>Prof &amp; Tech Services</b>						
502006 Contracted Services	-	-	11,500	12,000	-	-
<b>Total Prof &amp; Tech Services</b>	-	-	<b>11,500</b>	<b>12,000</b>	-	-
<b>Property Services</b>						
502140 Rent/Lease	-	-	900	1,000	-	-
<b>Total Property Services</b>	-	-	<b>900</b>	<b>1,000</b>	-	-
<b>Other Services</b>						
502204 Printing	-	-	300	-	-	-
502208 Promotion	-	-	1,000	1,000	-	-
502212 Dues & Memberships	-	-	2,600	3,000	-	-
502214 Training & Education	-	-	1,000	1,000	-	-
502215 Travel Expenses	-	-	2,300	2,000	-	-
502216 Meals	-	-	900	2,000	-	-
<b>Total Other Services</b>	-	-	<b>8,100</b>	<b>9,000</b>	-	-
<b>Materials</b>						
502301 Office Supplies	-	-	700	1,000	-	-
502314 Minor Equipment & Tools	-	-	500	1,000	-	-
502360 Books & Publications	-	-	300	-	-	-
502363 Computer/Software/Maint	-	-	6,000	6,000	-	-
<b>Total Materials</b>	-	-	<b>7,500</b>	<b>8,000</b>	-	-
<b>City Grant &amp; Contrib</b>						
502402 CDBG/HOME Expense	-	-	3,615,000	3,009,000	-	-
<b>Total City Grant &amp; Contrib</b>	-	-	<b>3,615,000</b>	<b>3,009,000</b>	-	-

## Line Item Requirements by Department

### CDBG & HOME Fund

#### Urban Design & Planning

Requirements by Account	2022/23 Actual	2023/24 Actual	2024/25 Revised Budget	2025/26 City Manager Proposed	2025/26 Budget Committee Approved	2025/26 City Council Adopted
<b>Internal Svc Chrg</b>						
502904 ISC - Property Management	-	-	5,866	4,769	-	-
502910 ISC - Legal	-	-	20,026	18,285	-	-
502916 ISC - City Administration	-	-	8,159	5,810	-	-
502918 ISC - Financial Services	-	-	7,291	5,355	-	-
502922 ISC - Information Services	-	-	13,032	13,978	-	-
502924 ISC - Citywide Services	-	-	11,001	6,208	-	-
502926 ISC - General Support Services	-	-	659	361	-	-
502928 ISC - Community Livability	-	-	4,584	2,536	-	-
502930 ISC - Liability Management	-	-	5,054	3,388	-	-
502932 ISC - Community Development	-	-	3,600	1,750	-	-
502952 ISC - Computer Replacement	-	-	687	760	-	-
<b>Total Internal Svc Chrg</b>	-	-	<b>79,959</b>	<b>63,200</b>	-	-
<b>Urban Design &amp; Planning Total</b>	-	-	<b>3,893,453</b>	<b>3,290,512</b>	-	-



## Department Requirements by Division & Category

### CDBG & HOME Fund

#### Community Development

	2022/23 Actual	2023/24 Actual	2024/25 Revised Budget	2025/26 City Manager Proposed	2025/26 Budget Committee Approved	2025/26 City Council Adopted
<b>Requirements by Division</b>						
CDBG/HOME Administration	-	223,707	-	-	-	-
CDBG/HOME Projects	-	1,767,863	-	-	-	-
Support Services	-	103,165	-	-	-	-
<b>Community Development Total</b>	-	<b>2,094,735</b>	-	-	-	-
<b>Requirements by Category</b>						
Personnel Services	-	210,707	-	-	-	-
Materials & Services	-	1,884,028	-	-	-	-
<b>Community Development Total</b>	-	<b>2,094,735</b>	-	-	-	-

## Department Requirements by Type

### CDBG & HOME Fund

#### Community Development

	2022/23 Actual	2023/24 Actual	2024/25 Revised Budget	2025/26 City Manager Proposed	2025/26 Budget Committee Approved	2025/26 City Council Adopted
<b>Requirements by Type</b>						
Personnel	-	120,983	-	-	-	-
Benefits	-	89,724	-	-	-	-
Property Services	-	253	-	-	-	-
Other Services	-	5,626	-	-	-	-
Materials	-	7,121	-	-	-	-
City Grant & Contrib	-	1,767,863	-	-	-	-
Internal Svc Chrg	-	103,165	-	-	-	-
<b>Community Development Total</b>	-	<b>2,094,735</b>	-	-	-	-

## Line Item Requirements by Department

### CDBG & HOME Fund

#### Community Development

Requirements by Account	2022/23 Actual	2023/24 Actual	2024/25 Revised Budget	2025/26 City Manager Proposed	2025/26 Budget Committee Approved	2025/26 City Council Adopted
<b>Personnel</b>						
501001 Wages/Salaries	-	117,286	-	-	-	-
501010 Overtime	-	587	-	-	-	-
501030 Premium Pay	-	209	-	-	-	-
501070 Accrued Comp Absence	-	2,900	-	-	-	-
<b>Total Personnel</b>	-	<b>120,983</b>	-	-	-	-
<b>Benefits</b>						
501101 FICA	-	9,054	-	-	-	-
501102 Tri-Met Tax	-	940	-	-	-	-
501110 PERS - Employer	-	23,770	-	-	-	-
501111 PERS - IAP Pickup	-	7,127	-	-	-	-
501112 PERS - Bond	-	4,350	-	-	-	-
501120 Health Insurance	-	33,649	-	-	-	-
501121 Dental Insurance	-	2,862	-	-	-	-
501122 Workers' Compensation	-	1,482	-	-	-	-
501130 Other Benefits	-	6,491	-	-	-	-
<b>Total Benefits</b>	-	<b>89,724</b>	-	-	-	-
<b>Property Services</b>						
502140 Rent/Lease	-	253	-	-	-	-
<b>Total Property Services</b>	-	<b>253</b>	-	-	-	-
<b>Other Services</b>						
502208 Promotion	-	750	-	-	-	-
502212 Dues & Memberships	-	2,715	-	-	-	-
502214 Training & Education	-	1,950	-	-	-	-
502216 Meals	-	211	-	-	-	-
<b>Total Other Services</b>	-	<b>5,626</b>	-	-	-	-
<b>Materials</b>						
502301 Office Supplies	-	121	-	-	-	-
502314 Minor Equipment & Tools	-	1,000	-	-	-	-
502363 Computer/Software/Maint	-	6,000	-	-	-	-
<b>Total Materials</b>	-	<b>7,121</b>	-	-	-	-
<b>City Grant &amp; Contrib</b>						
502402 CDBG/HOME Expense	-	1,767,863	-	-	-	-
<b>Total City Grant &amp; Contrib</b>	-	<b>1,767,863</b>	-	-	-	-

## Line Item Requirements by Department

### CDBG & HOME Fund

#### Community Development

Requirements by Account	2022/23 Actual	2023/24 Actual	2024/25 Revised Budget	2025/26 City Manager Proposed	2025/26 Budget Committee Approved	2025/26 City Council Adopted
<b>Internal Svc Chrg</b>						
502904 ISC - Property Management	-	6,029	-	-	-	-
502910 ISC - Legal	-	53,019	-	-	-	-
502916 ISC - City Administration	-	7,070	-	-	-	-
502918 ISC - Financial Services	-	5,643	-	-	-	-
502922 ISC - Information Services	-	8,122	-	-	-	-
502924 ISC - Citywide Services	-	9,343	-	-	-	-
502926 ISC - General Support Services	-	685	-	-	-	-
502928 ISC - Community Livability	-	4,074	-	-	-	-
502930 ISC - Liability Management	-	4,801	-	-	-	-
502932 ISC - Community Development	-	3,522	-	-	-	-
502952 ISC - Computer Replacement	-	857	-	-	-	-
<b>Total Internal Svc Chrg</b>	-	<b>103,165</b>	-	-	-	-
<b>Community Development Total</b>	-	<b>2,094,735</b>	-	-	-	-

## Department Requirements by Division & Category

### CDBG & HOME Fund

#### Community Livability

	2022/23 Actual	2023/24 Actual	2024/25 Revised Budget	2025/26 City Manager Proposed	2025/26 Budget Committee Approved	2025/26 City Council Adopted
<b>Requirements by Division</b>						
CDBG/HOME Administration	310,268	-	-	-	-	-
CDBG/HOME Projects	1,873,094	-	-	-	-	-
Support Services	89,836	-	-	-	-	-
<b>Community Livability Total</b>	<b>2,273,197</b>	-	-	-	-	-

#### Requirements by Category

Personnel Services	299,438	-	-	-	-	-
Materials & Services	1,973,760	-	-	-	-	-
<b>Community Livability Total</b>	<b>2,273,197</b>	-	-	-	-	-

## Department Requirements by Type

### CDBG & HOME Fund

#### Community Livability

	2022/23 Actual	2023/24 Actual	2024/25 Revised Budget	2025/26 City Manager Proposed	2025/26 Budget Committee Approved	2025/26 City Council Adopted
<b>Requirements by Type</b>						
Personnel	178,254	-	-	-	-	-
Benefits	121,184	-	-	-	-	-
Property Services	403	-	-	-	-	-
Other Services	5,639	-	-	-	-	-
Materials	4,788	-	-	-	-	-
City Grant & Contrib	1,873,094	-	-	-	-	-
Internal Svc Chrg	89,836	-	-	-	-	-
<b>Community Livability Total</b>	<b>2,273,197</b>	-	-	-	-	-

## Line Item Requirements by Department

### CDBG & HOME Fund

#### Community Livability

Requirements by Account	2022/23 Actual	2023/24 Actual	2024/25 Revised Budget	2025/26 City Manager Proposed	2025/26 Budget Committee Approved	2025/26 City Council Adopted
<b>Personnel</b>						
501001 Wages/Salaries	169,392	-	-	-	-	-
501010 Overtime	943	-	-	-	-	-
501030 Premium Pay	1,819	-	-	-	-	-
501070 Accrued Comp Absence	6,100	-	-	-	-	-
<b>Total Personnel</b>	<b>178,254</b>	-	-	-	-	-
<b>Benefits</b>						
501101 FICA	13,123	-	-	-	-	-
501102 Tri-Met Tax	1,372	-	-	-	-	-
501110 PERS - Employer	26,422	-	-	-	-	-
501111 PERS - IAP Pickup	10,362	-	-	-	-	-
501112 PERS - Bond	6,341	-	-	-	-	-
501120 Health Insurance	51,261	-	-	-	-	-
501121 Dental Insurance	4,608	-	-	-	-	-
501122 Workers' Compensation	2,259	-	-	-	-	-
501130 Other Benefits	5,437	-	-	-	-	-
<b>Total Benefits</b>	<b>121,184</b>	-	-	-	-	-
<b>Property Services</b>						
502140 Rent/Lease	403	-	-	-	-	-
<b>Total Property Services</b>	<b>403</b>	-	-	-	-	-
<b>Other Services</b>						
502208 Promotion	923	-	-	-	-	-
502212 Dues & Memberships	3,200	-	-	-	-	-
502214 Training & Education	1,500	-	-	-	-	-
502216 Meals	16	-	-	-	-	-
<b>Total Other Services</b>	<b>5,639</b>	-	-	-	-	-
<b>Materials</b>						
502301 Office Supplies	128	-	-	-	-	-
502361 Postage & Delivery	119	-	-	-	-	-
502363 Computer/Software/Maint	4,500	-	-	-	-	-
502364 Employee Recognition	42	-	-	-	-	-
<b>Total Materials</b>	<b>4,788</b>	-	-	-	-	-
<b>City Grant &amp; Contrib</b>						
502402 CDBG/HOME Expense	1,873,094	-	-	-	-	-
<b>Total City Grant &amp; Contrib</b>	<b>1,873,094</b>	-	-	-	-	-

## Line Item Requirements by Department

### CDBG & HOME Fund

#### Community Livability

Requirements by Account	2022/23 Actual	2023/24 Actual	2024/25 Revised Budget	2025/26 City Manager Proposed	2025/26 Budget Committee Approved	2025/26 City Council Adopted
<b>Internal Svc Chrg</b>						
502904 ISC - Property Management	5,731	-	-	-	-	-
502910 ISC - Legal	53,943	-	-	-	-	-
502916 ISC - City Administration	4,437	-	-	-	-	-
502918 ISC - Financial Services	4,143	-	-	-	-	-
502922 ISC - Information Services	7,339	-	-	-	-	-
502924 ISC - Citywide Services	5,868	-	-	-	-	-
502926 ISC - General Support Services	145	-	-	-	-	-
502928 ISC - Community Livability	2,738	-	-	-	-	-
502930 ISC - Liability Management	2,610	-	-	-	-	-
502932 ISC - Community Development	1,995	-	-	-	-	-
502952 ISC - Computer Replacement	887	-	-	-	-	-
<b>Total Internal Svc Chrg</b>	<b>89,836</b>	-	-	-	-	-
<b>Community Livability Total</b>	<b>2,273,197</b>	-	-	-	-	-



## Resources and Requirements by Fund

### General Government Debt Svc Fund

	2022/23 Actual	2023/24 Actual	2024/25 Revised Budget	2025/26 City Manager Proposed	2025/26 Budget Committee Approved	2025/26 City Council Adopted
<b>Resources</b>						
Interfund Transfers	7,237,943	6,608,748	6,199,000	6,186,000	-	-
Beginning Balance	257,250	257,688	57,000	57,000	-	-
<b>Total Resources</b>	<b>7,495,193</b>	<b>6,866,436</b>	<b>6,256,000</b>	<b>6,243,000</b>	<b>-</b>	<b>-</b>
<b>Requirements</b>						
Debt Service	7,237,505	6,609,248	6,199,000	6,186,000	-	-
Unappropriated	257,688	257,188	57,000	57,000	-	-
<i>Non-Operating Total</i>	<i>7,495,193</i>	<i>6,866,436</i>	<i>6,256,000</i>	<i>6,243,000</i>	<i>-</i>	<i>-</i>
<b>Total Requirements</b>	<b>7,495,193</b>	<b>6,866,436</b>	<b>6,256,000</b>	<b>6,243,000</b>	<b>-</b>	<b>-</b>

## Resources and Requirements by Fund

### Pension Bond Debt Service Fund

	2022/23 Actual	2023/24 Actual	2024/25 Revised Budget	2025/26 City Manager Proposed	2025/26 Budget Committee Approved	2025/26 City Council Adopted
<b>Resources</b>						
Miscellaneous Income	25,497	39,820	20,000	-	-	-
Internal Payments	2,257,465	2,403,401	2,357,000	2,475,000	-	-
Beginning Balance	692,352	788,094	649,000	649,000	-	-
<b>Total Resources</b>	<b>2,975,314</b>	<b>3,231,315</b>	<b>3,026,000</b>	<b>3,124,000</b>	<b>-</b>	<b>-</b>
<b>Requirements</b>						
Debt Service	2,187,221	2,280,492	2,377,000	2,475,000	-	-
Unappropriated	788,094	950,823	649,000	649,000	-	-
<i>Non-Operating Total</i>	<i>2,975,314</i>	<i>3,231,315</i>	<i>3,026,000</i>	<i>3,124,000</i>	<i>-</i>	<i>-</i>
<b>Total Requirements</b>	<b>2,975,314</b>	<b>3,231,315</b>	<b>3,026,000</b>	<b>3,124,000</b>	<b>-</b>	<b>-</b>

## Resources and Requirements by Fund

### Water Debt Service Fund

	2022/23 Actual	2023/24 Actual	2024/25 Revised Budget	2025/26 City Manager Proposed	2025/26 Budget Committee Approved	2025/26 City Council Adopted
<b>Resources</b>						
Miscellaneous Income	3,564	5,152	-	-	-	-
Interfund Transfers	1,503,514	1,448,033	3,008,000	2,553,000	-	-
Beginning Balance	192,261	195,825	688,200	575,000	-	-
<b>Total Resources</b>	<b>1,699,339</b>	<b>1,649,010</b>	<b>3,696,200</b>	<b>3,128,000</b>	-	-
<b>Requirements</b>						
Debt Service	1,503,514	1,449,112	3,008,000	2,603,000	-	-
Unappropriated	195,825	199,898	688,200	525,000	-	-
<i>Non-Operating Total</i>	<i>1,699,339</i>	<i>1,649,010</i>	<i>3,696,200</i>	<i>3,128,000</i>	-	-
<b>Total Requirements</b>	<b>1,699,339</b>	<b>1,649,010</b>	<b>3,696,200</b>	<b>3,128,000</b>	-	-

## Resources and Requirements by Fund

### Stormwater Debt Service Fund

	2022/23 Actual	2023/24 Actual	2024/25 Revised Budget	2025/26 City Manager Proposed	2025/26 Budget Committee Approved	2025/26 City Council Adopted
<b>Resources</b>						
Miscellaneous Income	4,238	5,448	-	-	-	-
Interfund Transfers	265,905	264,672	264,000	264,000	-	-
Beginning Balance	205,999	210,237	176,000	171,000	-	-
<b>Total Resources</b>	<b>476,142</b>	<b>480,357</b>	<b>440,000</b>	<b>435,000</b>	<b>-</b>	<b>-</b>
<b>Requirements</b>						
Debt Service	265,905	264,672	269,000	264,000	-	-
Unappropriated	210,237	215,685	171,000	171,000	-	-
<i>Non-Operating Total</i>	<i>476,142</i>	<i>480,357</i>	<i>440,000</i>	<i>435,000</i>	<i>-</i>	<i>-</i>
<b>Total Requirements</b>	<b>476,142</b>	<b>480,357</b>	<b>440,000</b>	<b>435,000</b>	<b>-</b>	<b>-</b>

## Resources and Requirements by Fund

### Wastewater Debt Service Fund

	2022/23 Actual	2023/24 Actual	2024/25 Revised Budget	2025/26 City Manager Proposed	2025/26 Budget Committee Approved	2025/26 City Council Adopted
<b>Resources</b>						
Miscellaneous Income	18,608	16,052	-	-	-	-
Interfund Transfers	16,296	513,980	519,000	1,563,000	-	-
Beginning Balance	1,098,656	617,265	617,400	618,000	-	-
<b>Total Resources</b>	<b>1,133,561</b>	<b>1,147,297</b>	<b>1,136,400</b>	<b>2,181,000</b>	-	-
<b>Requirements</b>						
Debt Service	516,296	513,980	519,000	1,563,000	-	-
Unappropriated	617,265	633,317	617,400	618,000	-	-
<i>Non-Operating Total</i>	<i>1,133,561</i>	<i>1,147,297</i>	<i>1,136,400</i>	<i>2,181,000</i>	-	-
<b>Total Requirements</b>	<b>1,133,561</b>	<b>1,147,297</b>	<b>1,136,400</b>	<b>2,181,000</b>	-	-

## Resources and Requirements by Fund

### City Facility Debt Service Fund

	2022/23 Actual	2023/24 Actual	2024/25 Revised Budget	2025/26 City Manager Proposed	2025/26 Budget Committee Approved	2025/26 City Council Adopted
<b>Resources</b>						
Miscellaneous Income	823	760	-	-	-	-
Interfund Transfers	453,498	411,423	-	330,000	-	-
Beginning Balance	42,256	43,079	-	27,000	-	-
<b>Total Resources</b>	<b>496,576</b>	<b>455,261</b>	<b>-</b>	<b>357,000</b>	<b>-</b>	<b>-</b>
<b>Requirements</b>						
Debt Service	453,498	455,261	-	330,000	-	-
Unappropriated	43,079	-	-	27,000	-	-
<i>Non-Operating Total</i>	<i>496,576</i>	<i>455,261</i>	<i>-</i>	<i>357,000</i>	<i>-</i>	<i>-</i>
<b>Total Requirements</b>	<b>496,576</b>	<b>455,261</b>	<b>-</b>	<b>357,000</b>	<b>-</b>	<b>-</b>

## Resources and Requirements by Fund

### X - Urban Renewal Debt Service Fund

	2022/23 Actual	2023/24 Actual	2024/25 Revised Budget	2025/26 City Manager Proposed	2025/26 Budget Committee Approved	2025/26 City Council Adopted
<b>Resources</b>						
Intergovernmental	1,692,043	-	-	-	-	-
Beginning Balance	28,152	-	-	-	-	-
<b>Total Resources</b>	<b>1,720,195</b>	-	-	-	-	-
<b>Requirements</b>						
Debt Service	1,720,195	-	-	-	-	-
Non-Operating Total	1,720,195	-	-	-	-	-
<b>Total Requirements</b>	<b>1,720,195</b>	-	-	-	-	-





## Capital Improvement Funds Overview

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### 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 Capital Improvement 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 can be included in the General Development Fund.
- *General Development Capital Improvement 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.
- *Transportation Capital Improvement 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.
  - *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.
- *Urban Renewal 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.
- *Water Capital Improvement 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 Capital Improvement 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 Capital Improvement 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, Operations Center, and fire stations. Revenues primarily come from operating departments. Expenditures are for capital maintenance and enhancements to city facilities.
- *Enterprise Systems Replacement Fund* – This fund accounts for capital expenditures related to enterprise business system replacement, such as the utility billing and enterprise resource planning replacements. Revenues primarily come from operating departments. Expenditures are for implementation and upgrade costs related to these systems.

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## Capital Improvement Funds Overview

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### Capital Improvement Funds Issues and Changes

The City of Gresham adopts the Five-Year Capital Improvement Program (CIP) 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 14, 2025. A Type IV Hearing is scheduled with the Gresham City Council on May 20, 2025; an enactment reading and final adoption is scheduled for June 17, 2025.

Following are a few significant projects budgeted for fiscal year 2025/26:

### Parks 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.
- Complete construction of improvements at Gradin Community Sports Park including softball/youth baseball and soccer fields, basketball, volleyball and pickleball courts, a concession/restroom building, and other related amenities.

### 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.
- Design and install a waterline at SW Pleasant View Drive and 190th.

### Transportation Capital Improvement Fund

- Street surfacing improvements for citywide pavement preservation projects meant to extend the life of the transportation network.
- Continue the design and construction of bicycle and pedestrian safety improvements on Division Street from Birdsdale to Wallula, NE Cleveland Street from Stark to Burnside, 162nd Avenue from Glisan to Halsey, and SE 181st from Stark to Burnside.
- Construct capacity enhancements at 223rd and Stark to minimize congestion.

### Footpaths and Bike Routes Subfund

- Continue construction of, and modifications to, sidewalk ramps to improve pedestrian safety and transportation facilities for all users.
- Continue design of the Gresham Fairview Trail Phase 4 which completes a section along 201st between Glisan and Sandy.
- Install pedestrian enhancements, especially related to crossings and sidewalks.

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## Capital Improvement Funds Overview

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### Urban Renewal Capital Improvement Fund

- Continue redevelopment preparation of the properties at 18801 and 18901 E Burnside, and parcels on E Burnside and 184th.
- Begin preliminary engineering of pedestrian safety improvements on SE Yamhill between 182nd and 197th.
- Continue initial design and cost estimates of a new fire station to replace Gresham Fire Station 74 located at 1520 NE 192nd Avenue.

### Water Capital Improvement Fund

- Continue investments in the City's groundwater supply system.
- 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.
- Seismic upgrades to the Regner reservoir and waterline and the Division Pump Station.

### Stormwater Capital Improvement Fund

- 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 Capital Improvement Fund

- Continue implementation of the pipe replacement program which replaces primarily the oldest pipes that have reached the end of their useful life or other wastewater collection assets which have failed or are operational concerns.
- 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 a belt press which has reached the end of its useful life, improvements in the treatment plant's control system, and improvements in the nitrification system and the treatment of ammonia.
- Upgrades to the East Basin Trunk will increase capacity and accommodate future growth in the Springwater area.

### City Facility Capital Fund

- Complete a renovation and expansion of Fire Station 72.
- Replace the City Hall roof.

## Capital Improvement Funds Overview

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### Enterprise Systems Replacement Fund

- Continue implementation of the Enterprise Resource Planning System focusing on Phase 4 – timekeeping.
- Implement an upgrade to the City’s Utility Billing system.

## Resources and Requirements by Fund

### Parks Capital Improvement Fund

	2022/23 Actual	2023/24 Actual	2024/25 Revised Budget	2025/26 City Manager Proposed	2025/26 Budget Committee Approved	2025/26 City Council Adopted
<b>Resources</b>						
Intergovernmental	1,550,567	747,054	9,119,000	5,608,000	-	-
Charges for Services	-	23	-	-	-	-
Miscellaneous Income	50,161	70,903	28,900	58,000	-	-
Interfund Transfers	228,237	822,787	13,857,200	12,351,000	-	-
Beginning Balance	1,424,051	2,925,193	2,259,700	3,413,000	-	-
<b>Total Resources</b>	<b>3,253,016</b>	<b>4,565,960</b>	<b>25,264,800</b>	<b>21,430,000</b>	-	-
<b>Requirements</b>						
Capital Improvement	327,823	1,499,573	23,225,200	15,394,000	-	-
Unappropriated	2,925,193	3,066,387	2,039,600	6,036,000	-	-
<i>Non-Operating Total</i>	<i>3,253,016</i>	<i>4,565,960</i>	<i>25,264,800</i>	<i>21,430,000</i>	-	-
<b>Total Requirements</b>	<b>3,253,016</b>	<b>4,565,960</b>	<b>25,264,800</b>	<b>21,430,000</b>	-	-

## PARKS CAPITAL PROJECTS

Projects		2022/23	2023/24	2024/25	2025/26	2025/26	2025/26
		Actual	Actual	Revised	City Manager	Budget	City
				Budget	Proposed	Committee	Council
						Approved	Adopted
<b>Park Development</b>							
CIPPK00001	Gradin Sports Park Development	224,907	1,224,812	11,307,337	7,346,483	-	-
CIPPK00003	Development Coordination Projects	-	-	75,000	75,000	-	-
CIPPK00004	Park Master Plan Update and Concept Planning for Undeveloped Parks	36,074	113,252	360,395	200,910	-	-
CIPPK00006	Metro Local Share Park Improvements	-	-	7,045,000	3,315,324	-	-
CIPPK00007	ARPA/City of Gresham Investments	66,841	161,505	556,092	106,718	-	-
CIPPK00008	Civic Neighborhood Park Phase 1	-	-	2,881,303	2,881,303	-	-
CIPPK00009	Main City Park Playground Improvements	-	-	-	1,467,500	-	-
<i>Subtotal</i>		<u>327,822</u>	<u>1,499,569</u>	<u>22,225,127</u>	<u>15,393,238</u>	-	-
<b>TOTAL</b>		<b>327,822</b>	<b>1,499,569</b>	<b>22,225,127</b>	<b>15,393,238</b>	-	-

## Resources and Requirements by Fund

### General Development Cap Impr Fund

	2022/23 Actual	2023/24 Actual	2024/25 Revised Budget	2025/26 City Manager Proposed	2025/26 Budget Committee Approved	2025/26 City Council Adopted
<b>Resources</b>						
Intergovernmental	-	-	-	511,000	-	-
Interfund Transfers	1,773,786	362,592	10,214,100	8,112,000	-	-
<b>Total Resources</b>	<b>1,773,786</b>	<b>362,592</b>	<b>10,214,100</b>	<b>8,623,000</b>	<b>-</b>	<b>-</b>
<b>Requirements</b>						
Capital Improvement	1,773,786	362,592	10,214,100	8,623,000	-	-
Non-Operating Total	1,773,786	362,592	10,214,100	8,623,000	-	-
<b>Total Requirements</b>	<b>1,773,786</b>	<b>362,592</b>	<b>10,214,100</b>	<b>8,623,000</b>	<b>-</b>	<b>-</b>

## GENERAL DEVELOPMENT CAPITAL PROJECTS

Projects	2022/23 Actual	2023/24 Actual	2024/25 Revised Budget	2025/26 City Manager Proposed	2025/26 Budget Committee Approved	2025/26 City Council Adopted
CIPPVW002 Wastewater Development Coordination	-	-	541,238	541,238	-	-
CIPPVW003 Advanced Wetland, Stream and Floodplain Mitigation	-	-	200,000	250,000	-	-
CIPPVW001 Water Development Coordination	-	259,536	1,845,328	1,075,832	-	-
CIPPVW003 Advanced Wetland, Stream and Floodplain Mitigation	-	-	200,000	250,000	-	-
CIPPVW004 Hunters Highland Service Level Looping	-	-	-	350,000	-	-
CIPPVTR002 Transportation Development Coordination	382,362	-	3,518,720	1,545,578	-	-
CIPPVTR017 Advanced Wetland, Stream and Floodplain Mitigation	-	-	200,000	250,000	-	-
CIPPVFP001 Kelley Creek Trail Planning Grant	-	-	-	570,000	-	-
CIPPVPK002 Parks Development Coordination	-	-	1,420,805	1,420,805	-	-
CIPPVSW001 Stormwater Development Coordination	92,233	-	611,257	640,634	-	-
CIPPVSW011 Advanced Wetland, Stream and Floodplain Mitigation	-	-	445,000	495,000	-	-
CIPSPW001 Wastewater Development Coordination	584,473	-	265,527	265,527	-	-
CIPSPW001 Water Development Coordination	714,718	-	285,282	285,282	-	-
CIPSPTR001 Springwater Transportation Development Coordination	-	98,375	230,219	230,219	-	-
CIPSPPK001 Springwater Parks Development Coordination	-	-	200,000	200,000	-	-
CIPSPSW001 Stormwater Development Coordination	-	4,681	250,537	250,537	-	-
<i>Subtotal</i>	<i>1,773,786</i>	<i>362,592</i>	<i>10,213,913</i>	<i>8,620,652</i>	-	-
<b>TOTAL</b>	<b>1,773,786</b>	<b>362,592</b>	<b>10,213,913</b>	<b>8,620,652</b>	-	-



## Resources and Requirements by Fund

### Transportation Capital Impr Fund

	2022/23 Actual	2023/24 Actual	2024/25 Revised Budget	2025/26 City Manager Proposed	2025/26 Budget Committee Approved	2025/26 City Council Adopted
<b>Resources</b>						
Intergovernmental	2,069,431	865,232	22,293,100	26,719,000	-	-
Charges for Services	43,834	449,125	-	-	-	-
Miscellaneous Income	124,066	63,329	2,700	15,000	-	-
Interfund Transfers	5,009,697	3,822,400	26,337,400	25,165,000	-	-
Beginning Balance	10,380,518	5,344,727	3,526,300	2,566,000	-	-
<b>Total Resources</b>	<b>17,627,545</b>	<b>10,544,814</b>	<b>52,159,500</b>	<b>54,465,000</b>	-	-
<b>Requirements</b>						
Capital Improvement	12,282,818	8,840,166	50,251,400	52,536,000	-	-
Unappropriated	5,344,727	1,704,648	1,908,100	1,929,000	-	-
<i>Non-Operating Total</i>	<i>17,627,545</i>	<i>10,544,814</i>	<i>52,159,500</i>	<i>54,465,000</i>	-	-
<b>Total Requirements</b>	<b>17,627,545</b>	<b>10,544,814</b>	<b>52,159,500</b>	<b>54,465,000</b>	-	-

## TRANSPORTATION CAPITAL PROJECTS

Projects	2022/23 Actual	2023/24 Actual	2024/25 Revised Budget	2025/26 City Manager Proposed	2025/26 Budget Committee Approved	2025/26 City Council Adopted
<b>Street System Maintenance &amp; Enhancement</b>						
CIPTR00001 Street Surfacing Improvements	1,509,997	1,081,811	5,332,264	4,278,728	-	-
CIPTR00002 Neighborhood Traffic Control	8,488	-	34,629	34,544	-	-
CIPTR00007 Division Street Corridor "Complete Street" Project	691,779	471,448	7,256,314	7,521,103	-	-
CIPTR00008 NE Cleveland Avenue (Stark to Burnside)	637,554	155,039	4,402,860	6,527,348	-	-
CIPTR00009 Stark and 223rd TIF	1,296	13,811	5,665,017	5,625,747	-	-
CIPTR00010 Hogan - Powell to Burnside	2,128,608	1,603,918	411,738	-	-	-
CIPTR00012 Local Street Reconstruction Program	4,855,380	4,010,618	1,546,146	-	-	-
CIPTR00016 Transportation System Safety Projects	11,495	-	155,533	197,368	-	-
CIPTR00021 162nd Ave. Complete Street	-	-	1,588,595	8,242,751	-	-
CIPTR00022 Innovative Paving	-	11,733	132,448	-	-	-
CIPTR00024 181st Ave. Safety Improvements	-	33,396	3,342,500	3,243,772	-	-
CIPTR00027 181st/182nd Avenue Crossings Project	-	-	3,010,000	-	-	-
CIPTR00041 Traffic Calming at Davis & Hollydale Elementary Schools	-	-	-	69,305	-	-
<b>Subtotal</b>	<b>9,844,597</b>	<b>7,381,774</b>	<b>32,878,044</b>	<b>35,740,666</b>	-	-
<b>Other Improvements</b>						
CIPTR00003 Development Coordination Projects	-	21	1,636,689	1,641,689	-	-
CIPTR00005 Intersection Improvements	2,312	82	383,940	451,856	-	-
CIPTR00006 Signal Maintenance and Upgrade	-	-	197,646	235,646	-	-
CIPTR00013 Streetlight Replacement and In-Fill Projects	128,416	156,347	874,567	939,615	-	-
CIPTR00015 Bridge Inspection / Monitoring / Maintenance	1,103,337	10,614	474,404	474,179	-	-
CIPTR00020 Utility Undergrounding Projects	-	-	435,000	829,000	-	-
CIPTR00023 Median Island Rehabilitation	-	-	300,000	300,000	-	-
CIPTR00026 Traffic System Modernization Grants	-	-	164,300	164,300	-	-
<b>Subtotal</b>	<b>1,234,065</b>	<b>167,064</b>	<b>4,466,546</b>	<b>5,036,285</b>	-	-
<b>SUBFUND TOTAL</b>	<b>11,078,662</b>	<b>7,548,838</b>	<b>37,344,590</b>	<b>40,776,951</b>	-	-

## FOOTPATHS & BIKE ROUTES CAPITAL PROJECTS

Projects	2022/23 Actual	2023/24 Actual	2024/25 Revised Budget	2025/26 City Manager Proposed	2025/26 Budget Committee Approved	2025/26 City Council Adopted
CIPFP00001 Amer. W/Disab. Curb Ramp	1,077,490	493,915	1,018,694	698,956	-	-
CIPFP00002 Pedestrian Enhancements	97,005	130,728	2,194,029	1,673,462	-	-
CIPFP00003 Bicycle Projects	9,354	3,598	93,691	155,342	-	-
CIPFP00004 Division Crosswalk Improvements	-	-	535,000	535,000	-	-
CIPFP00005 On-Street Paths Development Coordination	-	207,258	317,742	262,485	-	-
CIPFP00006 Couch St. Alternative Sidewalk Project	8,305	415,962	543,438	-	-	-
CIPFP00007 School Zone Flashers	12,630	31,696	247,267	-	-	-
CIPFP00008 Gresham Fairview Trail Phase 4	-	2,508	4,991,147	4,704,675	-	-
CIPFP00009 Columbia View Path	-	-	860,199	860,192	-	-
CIPFP00010 North Gresham Path	-	-	692,911	692,904	-	-
CIPFP00011 2018 ARTS Grant	-	5,247	637,608	693,485	-	-
CIPFP00012 2020 ARTS Grant	-	-	350,000	747,849	-	-
CIPFP00013 Yamhill Sidewalk Infill	-	-	425,000	425,000	-	-
CIPFP00014 Palmquist Road Sidewalk Infill	-	-	-	308,811	-	-
<b>SUBFUND TOTAL</b>	<b>1,204,784</b>	<b>1,290,912</b>	<b>12,906,726</b>	<b>11,758,161</b>	-	-
<b>FUND TOTAL</b>	<b>12,283,446</b>	<b>8,839,750</b>	<b>50,251,316</b>	<b>52,535,112</b>	-	-

## Resources and Requirements by Fund

### Urban Renewal Capital Impr Fund

	2022/23 Actual	2023/24 Actual	2024/25 Revised Budget	2025/26 City Manager Proposed	2025/26 Budget Committee Approved	2025/26 City Council Adopted
<b>Resources</b>						
Intergovernmental	46,795	3,562,905	3,067,500	8,053,000	-	-
Miscellaneous Income	250	171	-	-	-	-
Interfund Transfers	780,388	-	-	-	-	-
Beginning Balance	3,555,351	2,826,261	4,446,800	2,339,000	-	-
<b>Total Resources</b>	<b>4,382,783</b>	<b>6,389,337</b>	<b>7,514,300</b>	<b>10,392,000</b>	-	-
<b>Requirements</b>						
Capital Improvement	1,556,522	5,602,337	7,514,300	10,392,000	-	-
Unappropriated	2,826,261	787,001	-	-	-	-
<i>Non-Operating Total</i>	<i>4,382,783</i>	<i>6,389,337</i>	<i>7,514,300</i>	<i>10,392,000</i>	-	-
<b>Total Requirements</b>	<b>4,382,783</b>	<b>6,389,337</b>	<b>7,514,300</b>	<b>10,392,000</b>	-	-

## URBAN RENEWAL CAPITAL PROJECTS

Projects	2022/23	2023/24	2024/25	2025/26	2025/26	2025/26
	Actual	Actual	Revised Budget	City Manager Proposed	Budget Committee Approved	City Council Adopted
CIPUR00001 Catalyst Site/Downtown Rockwood	622,310	1,912,803	2,732,689	373,603	-	-
CIPUR00002 Sandy Boulevard Improvements	198,554	-	-	-	-	-
CIPUR00004 POIC Campus	107,027	496,515	414,090	754,241	-	-
CIPUR00005 Rockwood Urban Plaza	628,629	-	-	-	-	-
CIPUR00006 Property Acquisition Fund	-	3,174,936	3,360,000	2,777,854	-	-
CIPUR00007 Yamhill Corridor Improvement	-	-	492,500	4,925,000	-	-
CIPUR00008 Public Safety Facility: Fire Station 74	-	-	515,000	1,302,950	-	-
CIPUR00009 B184 Site Improvements	-	-	-	257,500	-	-
<i>Subtotal</i>	<i>1,556,520</i>	<i>5,584,254</i>	<i>7,514,279</i>	<i>10,391,148</i>	-	-
<b>TOTAL</b>	<b>1,556,520</b>	<b>5,584,254</b>	<b>7,514,279</b>	<b>10,391,148</b>	-	-

## Resources and Requirements by Fund

### Water Capital Improvement Fund

	2022/23 Actual	2023/24 Actual	2024/25 Revised Budget	2025/26 City Manager Proposed	2025/26 Budget Committee Approved	2025/26 City Council Adopted
<b>Resources</b>						
Intergovernmental	1,311,471	8,634,381	19,553,100	13,799,000	-	-
Miscellaneous Income	556,042	599,506	-	250,000	-	-
Interfund Transfers	2,634,568	1,713,874	23,098,000	12,057,000	-	-
Financing Proceeds	-	-	34,078,906	19,078,000	-	-
Beginning Balance	33,244,414	27,398,411	23,567,949	43,621,000	-	-
<b>Total Resources</b>	<b>37,746,495</b>	<b>38,346,172</b>	<b>100,297,955</b>	<b>88,805,000</b>	<b>-</b>	<b>-</b>
<b>Requirements</b>						
Capital Improvement	10,348,084	27,297,512	99,621,500	72,740,000	-	-
Unappropriated	27,398,411	11,048,661	676,455	16,065,000	-	-
<i>Non-Operating Total</i>	<i>37,746,495</i>	<i>38,346,172</i>	<i>100,297,955</i>	<i>88,805,000</i>	<i>-</i>	<i>-</i>
<b>Total Requirements</b>	<b>37,746,495</b>	<b>38,346,172</b>	<b>100,297,955</b>	<b>88,805,000</b>	<b>-</b>	<b>-</b>

## WATER CAPITAL PROJECTS

Projects	2022/23 Actual	2023/24 Actual	2024/25 Revised Budget	2025/26 City Manager Proposed	2025/26 Budget Committee Approved	2025/26 City Council Adopted
<b>Water System Maintenance &amp; Enhancement</b>						
CIPWT00001 Water System Improvements	58,189	13,876	239,900	288,355	-	-
CIPWT00002 Waterline Oversizing	3,078	142,299	336,758	358,349	-	-
CIPWT00005 Minor Capital Maintenance Projects	14,849	226,665	1,761,215	984,314	-	-
CIPWT00014 Grant Butte Seismic Piping & Reservoir Retrofit	4,863	-	-	-	-	-
CIPWT00015 Local Street Reconstruction Coordination	1,936,089	2,905	-	-	-	-
CIPWT00019 NW Waterline Replacement Package Phase II	36,743	652,797	80,963	-	-	-
CIPWT00020 Intermediate Pump Station Waterline	30,833	-	-	-	-	-
CIPWT00022 Gabbert Seismic Piping	35,992	569,343	836,474	-	-	-
CIPWT00023 Division Pump Station Replacement	3,578	68,271	564,852	545,239	-	-
CIPWT00034 Regner Reservoir Seismic Upgrade	-	-	1,300,000	1,295,810	-	-
CIPWT00035 Groundwater System Shared Infrastructure Reconciliation	-	-	2,000,000	2,450,000	-	-
CIPWT00037 Groundwater System - Central Facilities	2,744,844	4,847,575	35,433,337	29,019,458	-	-
CIPWT00041 Pipeline Renewal and Replacement Program	-	-	-	500,000	-	-
CIPWT00042 Fire Flow Improvements Program	-	-	-	500,000	-	-
CIPWT00047 Groundwater System - Implementation	-	799	499,201	481,255	-	-
<i>Subtotal</i>	<i>4,869,058</i>	<i>6,524,530</i>	<i>43,052,700</i>	<i>36,422,780</i>	-	-
<b>Other Improvements</b>						
CIPWT00003 Water System and Supply Studies	11,489	54,249	251,748	263,624	-	-
CIPWT00009 Test Wells	6,343	-	-	-	-	-
CIPWT00017 Water Main Condition Assessment	237,044	252,721	251,529	352,510	-	-
CIPWT00036 Groundwater System - Water Supply	3,327,443	8,650,885	30,739,026	26,539,098	-	-
CIPWT00038 Groundwater System - Distribution Pipelines	1,896,678	11,852,729	24,326,464	7,854,050	-	-
CIPWT00039 Pump Station Generator Improvements	-	-	-	165,600	-	-
CIPWT00040 Water Meter Replacement Program	-	1,359	1,000,000	1,142,037	-	-
<i>Subtotal</i>	<i>5,478,997</i>	<i>20,811,943</i>	<i>56,568,767</i>	<i>36,316,919</i>	-	-
<b>TOTAL</b>	<b>10,348,055</b>	<b>27,336,473</b>	<b>99,621,467</b>	<b>72,739,699</b>	-	-

## Resources and Requirements by Fund

### Stormwater Capital Improvement Fund

	2022/23 Actual	2023/24 Actual	2024/25 Revised Budget	2025/26 City Manager Proposed	2025/26 Budget Committee Approved	2025/26 City Council Adopted
<b>Resources</b>						
Miscellaneous Income	186,999	301,554	106,900	155,000	-	-
Interfund Transfers	3,541,676	3,161,929	5,170,900	7,164,000	-	-
Beginning Balance	11,150,674	12,151,679	13,948,900	16,058,000	-	-
<b>Total Resources</b>	<b>14,879,349</b>	<b>15,615,161</b>	<b>19,226,700</b>	<b>23,377,000</b>	<b>-</b>	<b>-</b>
<b>Requirements</b>						
Capital Improvement	2,727,670	1,634,701	12,115,200	16,635,000	-	-
Unappropriated	12,151,679	13,980,460	7,111,500	6,742,000	-	-
<i>Non-Operating Total</i>	<i>14,879,349</i>	<i>15,615,161</i>	<i>19,226,700</i>	<i>23,377,000</i>	<i>-</i>	<i>-</i>
<b>Total Requirements</b>	<b>14,879,349</b>	<b>15,615,161</b>	<b>19,226,700</b>	<b>23,377,000</b>	<b>-</b>	<b>-</b>

## STORMWATER CAPITAL PROJECTS

Projects	2022/23 Actual	2023/24 Actual	2024/25 Revised Budget	2025/26 City Manager Proposed	2025/26 Budget Committee Approved	2025/26 City Council Adopted
<b>Stormwater System Maintenance &amp; Enhancement</b>						
CIPSW00001 Localized Drainage Improvements	145,615	46,262	769,101	778,624	-	-
CIPSW00004 Rehab & Repair of Pipe System	1,390,203	671,188	2,207,151	2,993,374	-	-
CIPSW00008 Segment 2, Fairview Creek Basin Central Core Trunk Improvement	-	-	406,904	406,904	-	-
CIPSW00009 Infrastructure Capacity Improvements	-	63	352,376	802,376	-	-
CIPSW00016 Fairview Creek Basin Central Core Trunk Improvement	5,697	-	2,324,282	2,314,214	-	-
CIPSW00024 Outfall Repair and Rehab	-	-	400,000	800,000	-	-
CIPSW00046 Civic Drive: NW 15th to Sleret	-	-	-	1,300,000	-	-
<i>Subtotal</i>	<i>1,541,515</i>	<i>717,513</i>	<i>6,459,814</i>	<i>9,395,492</i>	-	-
<b>Other Improvements</b>						
CIPSW00002 Low Impact Dev Practices Retrofit Program	105,875	698,066	1,069,812	601,580	-	-
CIPSW00003 Stream and Slope Improvements	600,388	45,449	1,000,656	968,395	-	-
CIPSW00005 Stormwater Facility Improvements	233,692	101,437	1,282,912	1,760,259	-	-
CIPSW00006 Riparian & Wetland Improvement Projects	33,613	69,281	1,255,173	1,325,595	-	-
CIPSW00007 Fujitsu Ponds Restoration	-	-	-	248,000	-	-
CIPSW00010 Stormwater Infrastructure Master Plan	26,670	-	-	-	-	-
CIPSW00015 Water Quality and Infiltration Facilities	185,911	-	497,111	597,111	-	-
CIPSW00021 Environmental Risk Prevention	-	2,952	399,671	497,873	-	-
CIPSW00023 Water Quality Tree Wells	-	-	150,000	1,240,000	-	-
<i>Subtotal</i>	<i>1,186,149</i>	<i>917,185</i>	<i>5,655,335</i>	<i>7,238,813</i>	-	-
<b>TOTAL</b>	<b>2,727,664</b>	<b>1,634,698</b>	<b>12,115,149</b>	<b>16,634,305</b>	-	-



## Resources and Requirements by Fund

### Wastewater Capital Improvement Fund

	2022/23 Actual	2023/24 Actual	2024/25 Revised Budget	2025/26 City Manager Proposed	2025/26 Budget Committee Approved	2025/26 City Council Adopted
<b>Resources</b>						
Intergovernmental	45,676	371,280	972,200	959,000	-	-
Charges for Services	258,639	107,846	-	-	-	-
Miscellaneous Income	10,617,255	6,993,789	397,900	841,000	-	-
Interfund Transfers	4,577,006	13,741,918	13,965,600	13,030,000	-	-
Beginning Balance	29,197,947	37,724,082	50,952,400	57,576,000	-	-
<b>Total Resources</b>	<b>44,696,523</b>	<b>58,938,915</b>	<b>66,288,100</b>	<b>72,406,000</b>	-	-
<b>Requirements</b>						
Capital Improvement	6,972,441	8,461,350	57,133,300	51,144,000	-	-
Unappropriated	37,724,082	50,477,565	9,154,800	21,262,000	-	-
<i>Non-Operating Total</i>	<i>44,696,523</i>	<i>58,938,915</i>	<i>66,288,100</i>	<i>72,406,000</i>	-	-
<b>Total Requirements</b>	<b>44,696,523</b>	<b>58,938,915</b>	<b>66,288,100</b>	<b>72,406,000</b>	-	-

## WASTEWATER CAPITAL PROJECTS

Projects	2022/23 Actual	2023/24 Actual	2024/25 Revised Budget	2025/26 City Manager Proposed	2025/26 Budget Committee Approved	2025/26 City Council Adopted
<b>Wastewater Treatment Plant</b>						
CIPWW00002 WWTP Maintenance Project	250,382	525,644	1,263,424	1,152,803	-	-
CIPWW00005 WWTP Asset Replacement and Refurbishment (R&R) Project	1,415,613	393,586	2,141,723	3,095,481	-	-
CIPWW00018 WWTP Upper Plant Nitrification Improvements	136,102	1,131,694	9,536,622	9,312,121	-	-
CIPWW00020 WWTP FOG Screening Improvements	989,825	5,284	-	-	-	-
CIPWW00021 WWTP Upper Barscreens Replacement	-	-	-	-	-	-
CIPWW00022 WWTP Control System Improvements	148,983	33,347	5,081,044	6,372,467	-	-
CIPWW00024 WWTP Organics Digestion Capacity Evaluation	727,626	17,195	265,521	-	-	-
CIPWW00025 WWTP Outfall Diffuser Improvements	371,764	650,572	-	-	-	-
CIPWW00028 WWTP Gravity Belt Thickener Refurbishment	1,496,756	422,081	-	-	-	-
CIPWW00030 WWTP Earthquake Resiliency Projects	151,782	99,423	367,868	434,278	-	-
CIPWW00031 WWTP Secondary Digester Improvements	479,796	-	-	-	-	-
CIPWW00046 WWTP Disinfection Improvements	41,431	228,392	1,751,951	740,911	-	-
CIPWW00047 WWTP Belt Press Replacement	22,800	65,032	6,828,810	5,154,403	-	-
CIPWW00049 WWTP Upper Plant Secondary Clarifier No. 5	14,036	429,187	17,052,079	11,618,399	-	-
CIPWW00055 WWTP Lower Plant Aeration Piping Improvements	-	-	-	478,800	-	-
<i>Subtotal</i>	<i>6,246,896</i>	<i>4,001,437</i>	<i>44,289,042</i>	<i>38,359,663</i>	-	-
<b>Sewer System Maintenance &amp; Enhancement</b>						
CIPWW00001 I & I Control Program	147,287	228,032	1,252,809	1,575,081	-	-
CIPWW00006 Collection System Asset Repair and Replacement Project	268,926	1,550,415	1,288,420	-	-	-
CIPWW00007 Mainline and Lateral Replacement Program	106,308	40,420	2,025,361	2,936,628	-	-
CIPWW00008 East Basin Trunk Upgrade Phase III	-	50,261	1,897,352	1,725,679	-	-
CIPWW00013 Wastewater Mainline Extension	10,426	301,784	702,679	604,773	-	-
CIPWW00023 Overhead Johnson Creek Crossing Seismic	176,564	2,008,864	2,166,217	1,174,305	-	-
CIPWW00035 CCTV Inspection of Collection System Large Diameter Pipe	6,299	171,598	424,371	478,704	-	-
CIPWW00045 Upper Kelly Creek Basin Trunk Improvement, Phase 1	-	-	266,958	1,759,568	-	-
CIPWW00051 185th St. Pump Station Improvements	-	71,858	695,350	379,971	-	-
CIPWW00052 San Rafael Sewer Main Replacement	-	-	747,593	743,155	-	-
CIPWW00053 Birdsdale Sewer Main Replacement	-	-	754,382	737,321	-	-
<i>Subtotal</i>	<i>715,810</i>	<i>4,423,232</i>	<i>12,221,492</i>	<i>12,115,185</i>	-	-
<b>Other Improvements</b>						
CIPWW00050 Nechacokee Creek Bank Stabilization	-	36,658	622,713	668,468	-	-
<i>Subtotal</i>	-	<i>36,658</i>	<i>622,713</i>	<i>668,468</i>	-	-
<b>TOTAL</b>	<b>6,962,706</b>	<b>8,461,327</b>	<b>57,133,247</b>	<b>51,143,316</b>	-	-

## Resources and Requirements by Fund

### City Facility Capital Fund

	2022/23 Actual	2023/24 Actual	2024/25 Revised Budget	2025/26 City Manager Proposed	2025/26 Budget Committee Approved	2025/26 City Council Adopted
<b>Resources</b>						
Intergovernmental	-	-	780,000	-	-	-
Miscellaneous Income	47,435	55,764	-	-	-	-
Interfund Transfers	770,000	290,000	8,263,000	3,000,000	-	-
Financing Proceeds	-	-	5,900,000	-	-	-
Beginning Balance	2,391,181	2,000,727	640,000	377,000	-	-
<b>Total Resources</b>	<b>3,208,616</b>	<b>2,346,491</b>	<b>15,583,000</b>	<b>3,377,000</b>	-	-
<b>Requirements</b>						
Capital Improvement	1,207,888	573,840	15,583,000	3,377,000	-	-
Unappropriated	2,000,727	1,772,652	-	-	-	-
<i>Non-Operating Total</i>	<i>3,208,616</i>	<i>2,346,491</i>	<i>15,583,000</i>	<i>3,377,000</i>	-	-
<b>Total Requirements</b>	<b>3,208,616</b>	<b>2,346,491</b>	<b>15,583,000</b>	<b>3,377,000</b>	-	-

## CITY FACILITY CAPITAL PROJECTS

Projects		2022/23 Actual	2023/24 Actual	2024/25 Revised Budget	2025/26 City Manager Proposed	2025/26 Budget Committee Approved	2025/26 City Council Adopted
FACCARPESL	City Hall Carpeting	53,407	21,693	50,000	-	-	-
FACRTUCHAL	City Hall Rooftop Units Replacement	510,825	8,573	-	-	-	-
FACELECHAL	City Hall Elevator Upgrades	94,192	118,833	-	-	-	-
FACCUSCHAL	City Hall Customer Service Center	15,040	35,756	59,800	-	-	-
FACSECCHAL	City Hall Security Upgrades	38,256	7,287	52,000	-	-	-
FACNEW000x	City Hall Exterior Sealing	-	-	-	100,000	-	-
FACNEW000x	City Hall Roof	-	-	-	1,200,000	-	-
FACCHARCRM	City Hall Archive Room Buildout	-	37,344	-	-	-	-
FACSOLPSSB	PSSB Solar Power Roof Project	2,850	4,889	880,000	-	-	-
FACPSSEPNT	PSSB Exterior Paint	-	-	50,000	-	-	-
FACPSSHVAC	PSSB HVAC Retrofit	-	131,912	100,000	83,200	-	-
FACPSSWIND	PSSB Building Windows	6,750	1,362	-	-	-	-
FACNEW000x	PD/Fire Gym Room	-	-	-	40,000	-	-
Multiple	PSS Concrete	-	15,709	100,000	-	-	-
FACPSSKARD	Rockwood PSB Storage Unit	319,998	-	-	-	-	-
FACRPSROOF	Rockwood PSB Roof	-	-	23,000	-	-	-
FACRTUOPSC	Operations Center Rooftop Unit	-	32,582	-	-	-	-
FACKITOPSC	Operations Center Kitchen Remodel	24,442	-	-	-	-	-
FACOPSABRF	Operations Center Roof	-	-	200,000	-	-	-
FACOPNSLP	Operations Center Shop Area Resurfacing	-	-	20,000	-	-	-
FACBRCKWRK	Operations Satellite Facility	-	-	5,700,000	-	-	-
FACDOOPARK	Main City Park Barn Door Replacement	8,658	-	-	-	-	-
FACMNCASPH	Main City Park Barn Asphalt Repair	-	-	20,000	20,000	-	-
FACMCBRNSP	Main City Park Barn Siding & Paint	-	33,209	18,200	-	-	-
FACTAPST71	Station 71 Tap Out System Upgrade	49,981	-	-	-	-	-
FACDOOST71	Station 71 Bay Door Openers	46,058	-	-	-	-	-
FACLIVQT72	Station 72 Remodel	-	-	1,850,000	1,750,000	-	-
FACNEW000x	Station 72 Concrete Repairs	-	-	-	25,000	-	-
FACDOOST73	Station 73 Bay Doors	16,170	-	-	-	-	-
FACEMGST74	Station 74 Emergency Generator	13,262	-	-	-	-	-
FACFIRED10	Fire District 10 Capital Maintenance	-	-	50,000	50,000	-	-
FACBRIHREN	Brite House Renovations	-	46,417	-	-	-	-
Multiple	City Owned Parking Lots	7,999	61,825	-	50,000	-	-
FACPSSNPAV	PSSB N Lot Paving	-	-	150,000	-	-	-
FACCTYCONF	Conference Room Upgrades (citywide)	-	-	100,000	58,800	-	-
FACOCPPHVC	HVAC Updates (various buildings)	-	-	230,000	-	-	-
FACSHOPSRG	Roof, Siding & Gutters (various buildings)	-	16,450	80,000	-	-	-
FACADAUPGR	ADA Upgrades	-	-	150,000	-	-	-
FACPRPURCH	Property Purchase	-	-	5,700,000	-	-	-
<b>TOTAL</b>		<b>1,207,888</b>	<b>573,840</b>	<b>15,583,000</b>	<b>3,377,000</b>	<b>-</b>	<b>-</b>

## Resources and Requirements by Fund

### Enterprise System Replacement Fund

	2022/23 Actual	2023/24 Actual	2024/25 Revised Budget	2025/26 City Manager Proposed	2025/26 Budget Committee Approved	2025/26 City Council Adopted
<b>Resources</b>						
Miscellaneous Income	20,418	21,426	-	-	-	-
Interfund Transfers	-	-	354,000	295,000	-	-
Beginning Balance	1,088,334	1,108,753	530,000	625,000	-	-
<b>Total Resources</b>	<b>1,108,753</b>	<b>1,130,179</b>	<b>884,000</b>	<b>920,000</b>	<b>-</b>	<b>-</b>
<b>Requirements</b>						
Capital Improvement	-	434,395	884,000	920,000	-	-
Transfers	-	50,000	-	-	-	-
Unappropriated	1,108,753	645,783	-	-	-	-
<i>Non-Operating Total</i>	<i>1,108,753</i>	<i>1,130,179</i>	<i>884,000</i>	<i>920,000</i>	<i>-</i>	<i>-</i>
<b>Total Requirements</b>	<b>1,108,753</b>	<b>1,130,179</b>	<b>884,000</b>	<b>920,000</b>	<b>-</b>	<b>-</b>

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## ENTERPRISE SYSTEM REPLACEMENT PROJECTS

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Projects		2022/23 Actual	2023/24 Actual	2024/25 Revised Budget	2025/26 City Manager Proposed	2025/26 Budget Committee Approved	2025/26 City Council Adopted
ESRERP000x	Enterprise Resource Planning System	-	93,014	234,000	25,000	-	-
ESRCAYENTA	Utility Billing Software Upgrades	-	-	354,000	295,000	-	-
ESRWEBSITE	Content Management System (Website)	-	248,400	-	-	-	-
ESRREPORT0	Citywide Reporting and Analytics	-	92,981	-	-	-	-
ESRDATA000	Data Assessment	-	-	200,000	-	-	-
ESRM365MIG	Microsoft 365 Migration	-	-	96,000	275,000	-	-
ESRNEW000x	Accessibility Project	-	-	-	325,000	-	-
<b>TOTAL</b>		-	<b>434,395</b>	<b>884,000</b>	<b>920,000</b>	-	-

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## Planned System Development Charge Use

SDC Funded Projects					
SDC Type	Project No.	Project Name	FY 2024/25		
			Carryover	+ FY 2025/26	= Total
Wastewater	CIPWW00008	East Basin Trunk Upgrade Phase III	\$ 852,122	\$ -	\$ 852,122
	CIPWW00049	WWTP Upper Plant Secondary Clarifier No. 5	-	2,200,000	2,200,000
	CIPPVW0003	Advanced Wetland, Stream and Floodplain Mitigation	200,000	50,000	250,000
			1,052,122	2,250,000	3,302,122
Water	CIPPVW0003	Advanced Wetland, Stream and Floodplain Mitigation	200,000	50,000	250,000
	CIPPVW0004	Hunters Highland Service Level Looping	-	350,000	350,000
			200,000	400,000	600,000
Transportation	CIPTR00003	Development Coordination Projects	14,962	250	15,212
	CIPTR00005	Intersection Improvements	270,515	50,000	320,515
	CIPTR00007	Division Street Corridor "Complete Street" Project	1,773,391	-	1,773,391
	CIPTR00008	NE Cleveland Avenue (Stark to Burnside)	1,145,809	-	1,145,809
	CIPTR00009	Stark and 223rd TIF	5,231,452	-	5,231,452
	CIPFP00002	Pedestrian Enhancements	2,000	-	2,000
			8,438,129	50,250	8,488,379
Parks	CIPPK00001	Gradin Sports Park Development	4,487,230	-	4,487,230
	CIPPK00004	Park Master Plan Update and Concept Planning for U	62,806	-	62,806
	CIPPK00006	Metro Local Share Park Improvements	100,000	1,287,749	1,387,749
	CIPPK00009	Main City Park Playground Improvements	-	430,000	430,000
			4,650,036	1,717,749	6,367,785
Stormwater	CIPSW00009	Infrastructure Capacity Improvements	148,950	225,000	373,950
	CIPSW00016	Fairview Creek Basin Central Core Trunk Improvemen	925,685	-	925,685
	CIPPVSW011	Advanced Wetland, Stream and Floodplain Mitigation	400,000	50,000	450,000
			1,474,635	275,000	1,749,635
Total - SDC Funded Projects:			<u>\$15,814,922</u>	<u>\$ 4,692,999</u>	<u>\$20,507,921</u>

SDC Related Debt Funded Projects					
(To be repaid in future years with System Development Charges)					
SDC Type	Project No.	Project Name	FY 2024/25		
			Carryover	+ FY 2025/26	= Total
Water	CIPWT00002	Waterline Oversizing	\$ 333,349	\$ 25,000	\$ 358,349
	CIPWT00036	Groundwater System - Water Supply	3,174,762	330,032	3,504,794
	CIPWT00037	Groundwater System - Central Facilities	5,682,855	-	5,682,855
	CIPWT00038	Groundwater System - Distribution Pipelines	1,282,213	-	1,282,213
			10,473,179	355,032	10,828,211
Total - SDC Related Debt Funded Projects:			<u>\$10,473,179</u>	<u>\$ 355,032</u>	<u>\$10,828,211</u>

## Planned System Development Charge Use

Projects Funded With SDC Credits					
(Credits issued to private developers when they construct qualifying public infrastructure)					
SDC Type	Project No.	Project Name	FY 2024/25		
			Carryover	+ FY 2025/26	= Total
Wastewater	CIPPVWW002	Wastewater Development Coordination	\$ 541,238	\$ -	\$ 541,238
	CIPSPWW001	Wastewater Development Coordination	265,527	-	265,527
			806,765	-	806,765
Water	CIPPVWT001	Water Development Coordination	1,075,832	-	1,075,832
	CIPSPWT001	Water Development Coordination	285,282	-	285,282
			1,361,114	-	1,361,114
Transportation	CIPTR00003	Development Coordination Projects	1,500,000	-	1,500,000
	CIPFP00005	On-Street Paths Development Coordination	262,485	-	262,485
	CIPPVTR002	Transportation Development Coordination	1,545,578	-	1,545,578
	CIPSPTR001	Springwater Transportation Development Coordinati	230,219	-	230,219
			3,538,282	-	3,538,282
Parks	CIPPK00003	Development Coordination Projects	75,000	-	75,000
	CIPPK00008	Civic Neighborhood Park Phase 1	2,881,303	-	2,881,303
	CIPPVPK002	Parks Development Coordination	1,420,805	-	1,420,805
	CIPSPPK001	Springwater Parks Development Coordination	200,000	-	200,000
			4,577,108	-	4,577,108
Stormwater	CIPSW00008	Segment 2, Fairview Creek Basin Central Core Trunk I	406,904	-	406,904
	CIPSW00046	Civic Drive: NW 15th to Sleret	-	1,300,000	1,300,000
	CIPPVSW001	Stormwater Development Coordination	440,634	200,000	640,634
	CIPSPSW001	Stormwater Development Coordination	250,537	-	250,537
			1,098,075	1,500,000	2,598,075
Total - Projects Funded With SDC Credits:			<u>\$11,381,344</u>	<u>\$ 1,500,000</u>	<u>\$12,881,344</u>



## Staffing Information

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 three 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 two years. These positions are typically used for staffing grants, specific projects, pilot projects or to meet short-term workload demands. These positions are budgeted with wages and benefits equal to regular status positions. These positions fall into one of three 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 or transportation maintenance. Examples of Temporary/Seasonal positions include Public Utility Workers and Interns. Wages for these positions are budgeted in the Temporary/Seasonal account.

The fiscal year 2025/26 Proposed Budget includes a net decrease of 2.98 FTE and LTE positions. This decrease is a combination of new positions, position reductions, and LTE conversions to FTE. LTE to FTE conversions change the categorization of the position, but do not change the overall FTE/LTE position count or the cost of the position.

Position Type	Authorized FY 2022/23	Authorized FY 2023/24	Authorized FY 2024/25	Proposed FY 2025/26
FTE	638.75	646.75	687.25	691.75
LTE	42.98	36.46	19.48	12.00
Total	681.73	683.21	706.73	703.75

The following page displays a summarized list of position changes including proposed LTE to FTE conversions. A more detailed reconciliation of position changes from the 2024/25 Revised Budget to the 2025/26 Proposed Budget is further back in this section.

## Staffing Information

This decrease is comprised of the following:

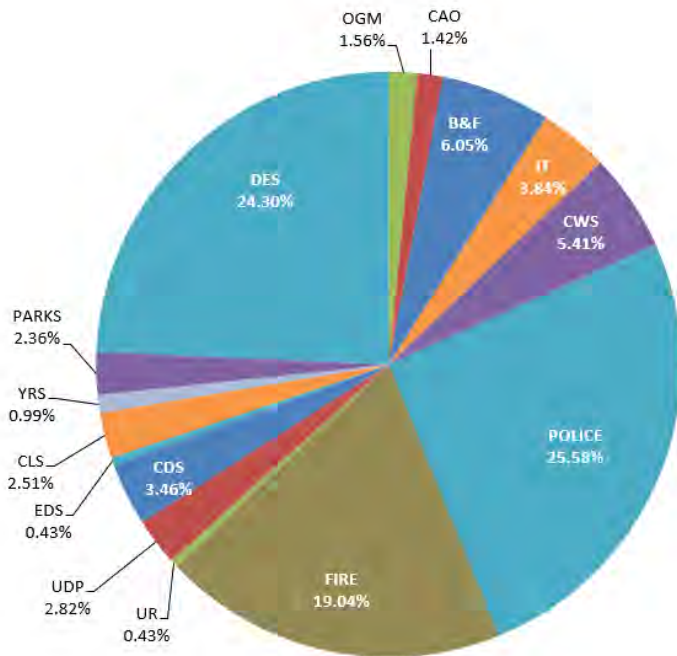
Net # of Pos	Description	Funding
5.00	New levy positions in the Police Department.	Local Option Levy Fund
1.00	New position in the Police Department to expand the Community Safety Specialist program.	General Fund
2.00	New positions in Parks to support expansion of Gradin Sports Park. (TLT funded position is budgeted in Citywide Services).	General Fund / Transient Lodging Tax
-1.00	Elimination of a position in Code Enforcement based on funding availability.	General Fund
-1.00	Reorganization and net elimination of a position within Economic Development and Urban Renewal	General Fund / Urban Renewal
-0.80	Elimination of a position in Business Funds based on funding availability.	Business Funds
-8.18	Elimination of positions in Central Support departments based on funding availability.	Internal Service Charges
0.00	1.00 LTE position for Office of Governance & Management is proposed for conversion based on operational needs.	Internal Service Charges
-2.00	Elimination of LTE positions in Budget & Finance due to project completion	Internal Service Charges / Utility Funds
1.00	New position in Budget & Finance to support operational needs in Utility Billing including new Urban Flood Safety pass-through fee.	Utility Funds
2.00	New positions in Environmental Services to support utility operations.	Utility Funds
0.00	LTE positions in Environmental Services are proposed for conversion to FTE based on operational needs.	Stormwater Fund
-1.00	Elimination of LTE position in the Fire Department due to grant project restructuring.	Grant
0.00	Realignment of positions in Youth Services results in no net change in positions.	Grant
-2.98	Net decrease of FTE and LTE Positions	

## Staffing Information

### Position Allocation by Fund and Department (FTE & LTE) Fiscal Year 2025/26

	OGM	CAO	B&F	IT	CWS	POLICE	FIRE	UR	UDP	CDS	EDS	CLS	YRS	PARKS	DES	Proposed FY 2025/26
General Fund						142.00	107.00				3.00	6.05	1.50	16.60		276.15
Local Option Levy Fund						38.00	27.00									65.00
Urban Design & Planning Fund									16.50							16.50
Solid Waste & Sustainability Fund															6.73	6.73
Designated Purpose Fund					1.00				1.00			5.00	5.50			12.50
Rental Inspection Fund												6.60				6.60
Infrastructure Development Fund															18.50	18.50
Transportation Fund															45.75	45.75
CDBG & HOME Fund									1.00							1.00
Building Fund										24.35						24.35
Urban Renewal Support Fund								3.00								3.00
Water Fund															33.19	33.19
Stormwater Fund															34.63	34.63
Wastewater Fund															32.20	32.20
Facilities & Fleet Management Fund					17.50											17.50
Legal Services Fund		7.50														7.50
Administrative Services Fund	11.00		42.55	27.00	19.60											100.15
Enterprise Systems Replacement Fund																-
Liability Management Fund		2.50														2.50
<b>TOTAL</b>	<b>11.00</b>	<b>10.00</b>	<b>42.55</b>	<b>27.00</b>	<b>38.10</b>	<b>180.00</b>	<b>134.00</b>	<b>3.00</b>	<b>18.50</b>	<b>24.35</b>	<b>3.00</b>	<b>17.65</b>	<b>7.00</b>	<b>16.60</b>	<b>171.00</b>	<b>703.75</b>

### Positions by Department (FTE + LTE) Fiscal Year 2025/26



OGM	Office of Governance & Management
CAO	City Attorney's Office
B&F	Budget & Finance
IT	Information Technology
CWS	Citywide Services
POLICE	Police Department
FIRE	Fire Department
UR	Urban Renewal
UDP	Urban Development & Planning
CDS	Community Development
EDS	Economic Development
CLS	Community Livability
YRS	Youth & Recreation Services
PARKS	Parks
DES	Environmental Services

## Staffing Information

### STAFF RESOURCES – FTE

The fiscal year 2025/26 Proposed Budget includes 691.75 Full-Time Equivalent (FTE) permanent positions. The table below illustrates the staff resource allocation by Fund and Department.

	Authorized FY 2022/23	Authorized FY 2023/24	Authorized FY 2024/25	Proposed FY 2025/26
<b>Office of Governance &amp; Management</b> ( <i>Administrative Services Fund</i> )	12.00	11.00	10.00	11.00
<i>Legal Services Fund</i>	7.50	7.50	7.50	7.50
<i>Workers' Comp &amp; Liability Management Fund</i>	2.50	2.50	2.50	2.50
<b>City Attorney's Office</b>	10.00	10.00	10.00	10.00
<b>Budget &amp; Finance</b> ( <i>Administrative Services Fund</i> )	40.25	40.25	42.25	42.55
<b>Information Technology</b> ( <i>Administrative Services Fund</i> )	25.00	26.00	27.00	27.00
<i>Designated Purpose Fund</i>	-	1.12	1.00	1.00
<i>Facilities &amp; Fleet Management Fund</i>	15.25	15.70	17.45	17.50
<i>Administrative Services Fund</i>	23.00	21.00	22.60	19.60
<b>Citywide Services</b>	38.25	37.82	41.05	38.10
<i>General Fund</i>	138.00	137.00	111.00	119.00
<i>Police, Fire &amp; Parks Subfund</i>	22.00	23.00	23.00	23.00
<i>Local Option Levy Fund</i>	-	-	40.00	38.00
<b>Police Department</b>	160.00	160.00	174.00	180.00
<i>General Fund</i>	95.55	96.75	82.00	87.00
<i>Police, Fire &amp; Parks Subfund</i>	18.00	18.00	18.00	19.00
<i>Local Option Levy Fund</i>	-	-	33.00	27.00
<i>Designated Purpose Fund</i>	3.20	-	-	-
<b>Fire Department</b>	116.75	114.75	133.00	133.00
<b>Urban Renewal</b> ( <i>Urban Renewal Support Fund</i> )	4.15	4.15	4.20	3.00
<i>Urban Design &amp; Planning Fund</i>	17.80	17.80	17.90	16.50
<i>Designated Purpose Fund</i>	-	-	-	-
<i>CDBG &amp; HOME Fund</i>	-	-	1.00	1.00
<b>Urban Design &amp; Planning</b>	17.80	17.80	18.90	17.50
<i>General Fund</i>	4.85	5.50	2.10	-
<i>Rental Inspection Fund</i>	-	6.20	-	-
<i>CDBG &amp; HOME Fund</i>	-	1.75	-	-
<i>Building Fund</i>	25.20	25.20	24.60	24.35
<b>Community Development</b>	30.05	38.65	26.70	24.35
<b>Economic Development</b> ( <i>General Fund</i> )	-	-	2.00	3.00
<i>General Fund</i>	8.85	7.88	8.00	6.05
<i>Designated Purpose Fund</i>	1.00	1.00	2.00	1.00
<i>Rental Inspection Fund</i>	6.20	-	5.50	6.60
<i>CDBG &amp; HOME Fund</i>	1.55	-	-	-
<b>Community Livability</b>	17.60	8.88	15.50	13.65
<i>General Fund</i>	-	-	-	1.50
<i>Designated Purpose Fund</i>	-	-	1.00	1.50
<b>Youth &amp; Recreation Services</b>	-	-	1.00	3.00
<i>General Fund</i>	13.06	14.00	13.00	13.60
<i>Police, Fire &amp; Parks Subfund</i>	3.00	3.00	3.00	3.00
<b>Parks</b>	16.06	17.00	16.00	16.60
<i>Solid Waste &amp; Sustainability Fund</i>	6.38	6.53	6.48	6.73
<i>Infrastructure Development Fund</i>	16.50	15.50	16.50	17.50
<i>Transportation Fund</i>	38.51	43.76	44.80	44.75
<i>Water Fund</i>	29.42	31.59	32.67	33.19
<i>Stormwater Fund</i>	28.77	31.46	32.51	34.63
<i>Wastewater Fund</i>	31.26	31.61	32.69	32.20
<b>Environmental Services</b>	150.84	160.45	165.65	169.00
<b>Enterprise System Replacement Fund</b>	-	-	-	-
<b>Total FTE Positions</b>	<b>638.75</b>	<b>646.75</b>	<b>687.25</b>	<b>691.75</b>

## Staffing Information

### STAFF RESOURCES – LTE

The fiscal year 2025/26 Proposed Budget includes 12.00 Limited-Term Equivalent (LTE) positions. The table below illustrates the staff resource allocation by Fund and Department.

	Authorized FY 2022/23	Authorized FY 2023/24	Authorized FY 2024/25	Proposed FY 2025/26
<b>Office of Governance &amp; Management</b> <i>(Administrative Services Fund)</i>	-	1.00	1.00	-
<i>Legal Services Fund</i>	1.00	1.00	-	-
<i>Workers' Comp &amp; Liability Management Fund</i>	-	-	-	-
<b>City Attorney's Office</b>	1.00	1.00	-	-
<b>Budget &amp; Finance</b> <i>(Administrative Services Fund)</i>	2.00	2.49	1.00	-
<b>Information Technology</b> <i>(Administrative Services Fund)</i>	-	-	-	-
<i>Designated Purpose Fund</i>	21.50	21.00	-	-
<i>Facilities &amp; Fleet Management Fund</i>	-	0.49	-	-
<i>Administrative Services Fund</i>	-	-	-	-
<b>Citywide Services</b>	21.50	21.49	-	-
<i>General Fund</i>	-	-	-	-
<i>Police, Fire &amp; Parks Subfund</i>	-	-	-	-
<i>Local Option Levy Fund</i>	-	-	-	-
<b>Police Department</b>	-	-	-	-
<i>General Fund</i>	2.00	-	1.00	1.00
<i>Police, Fire &amp; Parks Subfund</i>	-	-	-	-
<i>Local Option Levy Fund</i>	-	-	-	-
<i>Designated Purpose Fund</i>	-	1.00	1.00	-
<b>Fire Department</b>	2.00	1.00	2.00	1.00
<b>Urban Renewal</b> <i>(Urban Renewal Support Fund)</i>	-	1.00	-	-
<i>Urban Design &amp; Planning Fund</i>	-	-	-	-
<i>Designated Purpose Fund</i>	-	-	1.00	1.00
<i>CDBG &amp; HOME Fund</i>	-	-	-	-
<b>Urban Design &amp; Planning</b>	-	-	1.00	1.00
<i>General Fund</i>	-	-	-	-
<i>Rental Inspection Fund</i>	-	1.00	-	-
<i>CDBG &amp; HOME Fund</i>	-	-	-	-
<i>Building Fund</i>	-	-	-	-
<b>Community Development</b>	-	1.00	-	-
<b>Economic Development</b> <i>(General Fund)</i>	-	-	-	-
<i>General Fund</i>	0.50	-	-	-
<i>Designated Purpose Fund</i>	3.48	2.48	4.48	4.00
<i>Rental Inspection Fund</i>	1.00	-	-	-
<i>CDBG &amp; HOME Fund</i>	0.50	-	-	-
<b>Community Livability</b>	5.48	2.48	4.48	4.00
<i>General Fund</i>	-	-	-	-
<i>Designated Purpose Fund</i>	-	-	5.00	4.00
<b>Youth &amp; Recreation Services</b>	-	-	5.00	4.00
<i>General Fund</i>	-	-	-	-
<i>Police, Fire &amp; Parks Subfund</i>	-	-	-	-
<b>Parks</b>	-	-	-	-
<i>Solid Waste &amp; Sustainability Fund</i>	-	-	-	-
<i>Infrastructure Development Fund</i>	1.00	1.00	1.00	1.00
<i>Transportation Fund</i>	8.00	1.00	1.00	1.00
<i>Water Fund</i>	-	-	-	-
<i>Stormwater Fund</i>	2.00	2.00	2.00	-
<i>Wastewater Fund</i>	-	-	-	-
<b>Environmental Services</b>	11.00	4.00	4.00	2.00
<b>Enterprise System Replacement Fund</b>	-	1.00	1.00	-
<b>Total LTE Positions</b>	<b>42.98</b>	<b>36.46</b>	<b>19.48</b>	<b>12.00</b>

## Staffing Information

### Reconciliation of FTE & LTE Changes FY 2024/25 Adopted to FY 2025/26 Proposed Budget

	FTE	LTE
Total FY 2024/25 FTE & LTE - Adopted Budget	686.25	15.48
		701.73

#### FY 2024/25 Supplemental Budget

##### Office of Governance & Management

Public Information Officer 1.00

##### Budget & Finance

Utility Customer Service Representative 1.00

#### Mid-Year Changes

##### Community Livability

Outreach Services Specialist 2.00

##### Youth & Recreation Services

Outreach Services Specialist Senior 1.00

Total FY 2024/25 FTE & LTE - Revised Budget	687.25	19.48
		706.73

#### FY 2025/26 Proposed Budget

##### New Positions for Levy

##### Police

Assistant Records Manager 1.00

Crime Scene Investigator Supervisor 1.00

Police Officer 2.00

Administrative Analyst 1.00

New Positions for Levy Subtotal	5.00	-
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## Staffing Information

### Reconciliation of FTE & LTE Changes FY 2024/25 Adopted to FY 2025/26 Proposed Budget

FY 2025/26 Proposed Budget, Continued	<u>FTE</u>	<u>LTE</u>
<b>LTE to FTE Conversions</b>		
<b>Office of Governance &amp; Management</b>		
Administrative Analyst	1.00	(1.00)
<b>Environmental Services</b>		
Public Utility Service Worker 2	<u>2.00</u>	<u>(2.00)</u>
<b>LTE to FTE Conversions Subtotal</b>	3.00	(3.00)
<b>Other Changes</b>		
<b>City Manager's Office</b>		
Assistant City Manager	(1.00)	
Administrative Assistant 3	(1.00)	
Assistant City Recorder	(1.00)	
<b>Budget &amp; Finance</b>		
Program Technician	1.00	
Administrative Assistant 2	0.50	
Budget Analyst	(0.20)	
Administrative Assistant 3	(1.00)	
Accountant 2		(1.00)
Utility Customer Service Representative		(1.00)
<b>Citywide Services</b>		
Employee & Labor Relations Manager	(1.00)	
Emergency Manager	(1.00)	
Program Technician	(1.00)	
Public Utility Worker 2	1.00	
<b>Police</b>		
Community Safety Specialist - Lead	1.00	
<b>Fire</b>		
Fire Inspector		(1.00)
<b>Urban Renewal</b>		
Economic Development Specialist	0.50	
Economic Development Director	(0.50)	
Administrative Assistant 2	(1.00)	
<b>Urban Design &amp; Planning</b>		
Planner Senior	0.20	
Planner 1	(1.00)	

## Staffing Information

### Reconciliation of FTE & LTE Changes FY 2024/25 Adopted to FY 2025/26 Proposed Budget

FY 2025/26 Proposed Budget, Continued	<u>FTE</u>	<u>LTE</u>
<b>Economic Development</b>		
Economic Development Specialist	0.50	
Economic Development Director	(0.50)	
<b>Community Livability</b>		
Code Compliance Inspector	(1.00)	
Mediation Specialist	(1.00)	
Administrative Assistant 1		(0.48)
<b>Youth &amp; Recreation Services</b>		
Program Technician	1.00	
Outreach Services Specialist		(1.00)
<b>Parks</b>		
Public Utility Worker 2	1.00	
<b>Environmental Services</b>		
Water Distribution Technician	1.00	
Environmental Specialist 2	1.00	
<b>Other Changes Subtotal</b>	(3.50)	(4.48)
<b>Total FY 2025/26 FTE &amp; LTE - Proposed Budget</b>	<b>691.75</b>	<b>12.00</b>
		<b>703.75</b>



## 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:

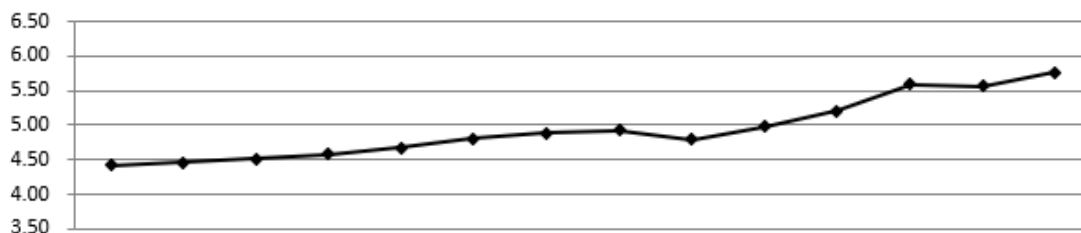
- (1) Determine the current year's population by averaging the growth rate of the previous three years.
- (2) Calculate the FTE cap by dividing the projected population by 1,000 ("per thousand" population). Multiply this number by 6.5 to arrive at the employee cap. The City's total FTE count is adjusted 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
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	578.60	5.24	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	114,361	613.15	5.36	569.33	4.98
2022/23	115,938	638.75	5.51	603.19	5.20
2023/24	115,868	675.75	5.83	647.55	5.59
2024/25	115,212	685.25	5.95	659.25	5.56
2025/26*	115,636	691.75	5.98	666.75	5.77

\*Projected based on the average growth of the previous three years

**FTE per 1,000 as Calculated for FTE Cap**



**Note:** FTE Cap does not include LTE positions. Even if LTEs had been included, in no year would the cap be exceeded.

## Staffing Information

### Full-Time And Limited-Term Equivalent Positions And Salary Schedule

Class	Position Title	Monthly Salary Range	No. of Positions	Budget Salary
3112	ACCOUNTANT 2	\$ 6,577 - \$ 8,401	4.50	429,992
3111	ACCOUNTANT SENIOR	\$ 7,284 - \$ 9,306	1.00	111,674
3614	ACCOUNTING ASSISTANT	\$ 5,090 - \$ 6,494	1.75	136,370
6273	ADMINISTRATIVE ANALYST	\$ 5,901 - \$ 7,674	2.00	161,051
3273	ADMINISTRATIVE ANALYST	\$ 5,991 - \$ 7,578	12.00	1,031,819
3626	ADMINISTRATIVE ASSISTANT 2 - GU	\$ 4,593 - \$ 5,864	15.10	1,037,833
6626	ADMINISTRATIVE ASSISTANT 2 - MSC	\$ 4,567 - \$ 5,940	1.00	70,654
3625	ADMINISTRATIVE ASSISTANT 3	\$ 5,090 - \$ 6,494	2.00	155,852
6625	ADMINISTRATIVE ASSISTANT 3	\$ 5,060 - \$ 6,580	4.00	294,709
3181	AMI SYSTEM OPERATIONS ANALYST	\$ 6,922 - \$ 8,839	1.00	106,068
6221	ASSISTANT CITY ATTORNEY	\$ 8,446 - \$ 10,977	1.00	112,230
6220	ASSISTANT CITY ATTORNEY SENIOR	\$ 10,365 - \$ 13,471	2.00	322,742
6013	ASSISTANT CITY MANAGER	\$ 14,826 - \$ 19,656	2.00	420,247
6073	ASSISTANT FIRE CHIEF	\$ 16,250 - \$ 17,063	1.00	204,754
6999	ASSISTANT RECORDS MANAGER	\$ 6,540 - \$ 8,502	1.00	102,724
6019	ASSISTANT TO THE CITY MANAGER	\$ 8,022 - \$ 10,429	1.00	112,888
6268	BUDGET ANALYST	\$ 6,540 - \$ 8,502	2.00	178,402
3312	BUILDING INSPECTOR 1	\$ 6,244 - \$ 7,979	2.00	174,038
3311	BUILDING INSPECTOR 2	\$ 6,922 - \$ 8,839	8.00	794,914
3310	BUILDING INSPECTOR SENIOR	\$ 7,284 - \$ 9,306	1.00	111,674
3391	BUSINESS LICENSE SPECIALIST	\$ 4,836 - \$ 6,171	1.00	70,960
3180	BUSINESS SYSTEMS ANALYST	\$ 6,922 - \$ 8,839	10.00	1,040,103
3263	CAPITAL IMPROVEMENT PROGRAM ANALYST	\$ 7,284 - \$ 9,306	1.00	111,676
6241	CAPITAL PROJECT MANAGER	\$ 7,625 - \$ 9,909	3.00	334,019
1020	CITY ATTORNEY	\$ 17,940 - \$ 17,940	1.00	221,739
1010	CITY MANAGER	\$ 22,604 - \$ 22,604	1.00	279,391
6610	CITY RECORDER	\$ 6,540 - \$ 7,521	1.00	92,028
3245	CITY SURVEYOR	\$ 7,669 - \$ 9,791	1.00	117,496
3319	CODE COMPLIANCE INSPECTOR	\$ 5,991 - \$ 7,578	2.00	171,022
3318	CODE COMPLIANCE INSPECTOR SENIOR	\$ 6,922 - \$ 8,839	1.00	94,705
3120	COMMUNICATIONS CONTENT SPECIALIST	\$ 5,991 - \$ 7,578	1.00	90,936
3121	COMMUNICATIONS GRAPHIC DESIGNER SENIOR	\$ 6,577 - \$ 8,401	0.80	77,648
3124	COMMUNICATIONS CONTENT SPECIALIST SENIOR	\$ 6,577 - \$ 8,401	1.00	100,812
3123	COMMUNICATIONS DIGITAL MEDIA SPECIALIST	\$ 5,991 - \$ 7,578	2.00	177,933
3127	COMMUNICATIONS DIGITAL MEDIA SPECIALIST SENIOR	\$ 6,577 - \$ 8,401	1.00	100,812
3126	COMMUNITY EVENTS SPECIALIST	\$ 6,577 - \$ 8,401	1.00	99,438
3125	COMMUNITY OUTREACH SPECIALIST	\$ 6,577 - \$ 8,401	1.00	100,813
2999	CRIME SCENE INVESTIGATOR SUPERVISOR	\$ 6,907 - \$ 8,491	1.00	81,309
6021	DEPUTY CITY ATTORNEY	\$ 12,083 - \$ 15,707	1.00	163,871
4476	DEPUTY FIRE MARSHAL 1	\$ 8,618 - \$ 10,341	4.00	496,372
4475	DEPUTY FIRE MARSHAL 2	\$ 9,479 - \$ 11,375	1.00	136,503
6081	DEPUTY POLICE CHIEF	\$ 17,066 - \$ 17,919	2.00	409,576
3251	DEVELOPMENT ENGINEERING SPECIALIST	\$ 7,284 - \$ 9,306	4.00	436,429
6062	DIRECTOR 1	\$ 10,909 - \$ 15,707	6.00	981,060
6061	DIRECTOR 2	\$ 11,480 - \$ 16,532	3.00	524,089
6114	DIVERSITY EQUITY INCLUSION BELONG BUSINESS PARTNER	\$ 8,887 - \$ 11,558	1.00	138,697
3212	ECONOMIC DEVELOPMENT SPECIALIST	\$ 6,244 - \$ 7,979	2.00	172,578
3211	ECONOMIC DEVELOPMENT SPECIALIST SENIOR	\$ 6,922 - \$ 8,839	1.00	106,067

## Staffing Information

### Full-Time And Limited-Term Equivalent Positions And Salary Schedule

Class	Position Title	Monthly Salary Range	No. of Positions	Budget Salary
3731	ELECTRICIAN	\$ 6,922 - \$ 8,839	2.00	212,134
6243	ENGINEER 1	\$ 6,881 - \$ 8,946	6.00	600,663
6242	ENGINEER 2	\$ 8,022 - \$ 10,429	9.50	1,105,809
6240	ENGINEER SENIOR	\$ 8,887 - \$ 11,558	3.00	393,147
3331	ENGINEERING TECHNICIAN 3	\$ 6,244 - \$ 7,979	2.00	182,763
3330	ENGINEERING TECHNICIAN SENIOR	\$ 6,922 - \$ 8,839	5.00	530,335
3258	ENVIRONMENTAL SPECIALIST 2	\$ 5,642 - \$ 7,203	5.00	408,414
3257	ENVIRONMENTAL SPECIALIST 3	\$ 6,577 - \$ 8,401	1.00	100,812
3585	ENVIRONMENTAL SPECIALIST SENIOR	\$ 6,922 - \$ 8,839	7.00	723,639
3156	FACILITIES MAINTENANCE COORD	\$ 6,244 - \$ 7,979	1.00	95,744
3362	FACILITIES MAINTENANCE TECHNICIAN 1	\$ 4,593 - \$ 5,864	3.00	187,327
3361	FACILITIES MAINTENANCE TECHNICIAN 2	\$ 5,090 - \$ 6,494	3.00	233,778
6266	FINANCIAL ANALYST SENIOR	\$ 7,625 - \$ 9,909	2.00	229,686
4075	FIRE BATTALION CHIEF	\$ 11,832 - \$ 14,219	4.00	682,512
4230	FIRE CAPTAIN	\$ 9,426 - \$ 11,375	9.00	1,228,527
6070	FIRE CHIEF	\$ 17,875 - \$ 18,769	1.00	214,504
4478	FIRE INSPECTOR	\$ 5,494 - \$ 9,401	3.00	280,444
4232	FIRE LIEUTENANT	\$ 8,172 - \$ 10,341	22.00	2,730,046
3379	FIRE LOGISTICS TECHNICIAN	\$ 5,090 - \$ 6,494	1.00	77,926
4078	FIRE MARSHAL	\$ 11,832 - \$ 14,219	1.00	170,628
4460	FIREFIGHTER	\$ 5,494 - \$ 9,401	83.00	8,120,452
3680	FLEET PARTS SPECIALIST	\$ 4,593 - \$ 5,864	1.00	70,373
3193	GIS ANALYST	\$ 6,577 - \$ 8,401	1.00	100,812
3192	GIS ANALYST SENIOR	\$ 7,284 - \$ 9,306	2.00	212,230
3380	GIS TECHNICIAN SENIOR	\$ 5,642 - \$ 7,203	1.00	83,824
6276	HUMAN RESOURCES ANALYST	\$ 6,540 - \$ 8,502	2.00	202,499
6275	HUMAN RESOURCES ANALYST SENIOR	\$ 7,243 - \$ 9,417	5.00	563,639
3383	IT TECHNICAL SUPPORT SPECIALIST SENIOR	\$ 5,991 - \$ 7,578	6.00	534,388
6211	LEGAL SERVICES COORDINATOR	\$ 6,540 - \$ 8,502	1.00	102,021
6262	MANAGEMENT ANALYST 1	\$ 6,218 - \$ 8,077	2.00	180,229
6261	MANAGEMENT ANALYST 2	\$ 6,881 - \$ 8,946	3.80	387,563
6260	MANAGEMENT ANALYST SENIOR	\$ 7,243 - \$ 9,417	1.00	113,005
6163	MANAGER 1	\$ 8,022 - \$ 11,558	10.00	1,254,761
6162	MANAGER 2	\$ 8,446 - \$ 12,159	10.00	1,272,252
6161	MANAGER SENIOR	\$ 8,887 - \$ 12,799	10.00	1,435,001
3590	OUTREACH SERVICES SPECIALIST	\$ 5,358 - \$ 6,843	3.00	228,527
3217	OUTREACH SERVICES SPECIALIST SENIOR	\$ 6,577 - \$ 8,401	2.00	175,064
6521	PARALEGAL	\$ 5,607 - \$ 7,293	1.00	84,578
6520	PAYROLL ADMINISTRATOR	\$ 5,901 - \$ 7,674	2.00	169,326
3322	PERMIT TECHNICIAN 1	\$ 4,836 - \$ 6,171	2.00	148,094
3321	PERMIT TECHNICIAN 2	\$ 5,358 - \$ 6,843	1.00	82,121
3320	PERMIT TECHNICIAN SENIOR	\$ 5,991 - \$ 7,578	1.00	90,936
3149	PLANNER 1	\$ 6,244 - \$ 7,979	1.00	87,657
3150	PLANNER 2	\$ 6,922 - \$ 8,839	9.00	923,543
3151	PLANNER SENIOR	\$ 8,071 - \$ 10,302	3.00	370,203
3560	PLANNING TECHNICIAN	\$ 5,358 - \$ 6,843	1.00	82,121
3162	PLANS EXAMINER	\$ 7,284 - \$ 9,306	3.00	314,678
3161	PLANS EXAMINER SENIOR	\$ 7,669 - \$ 9,791	1.00	106,824

## Staffing Information

### Full-Time And Limited-Term Equivalent Positions And Salary Schedule

Class	Position Title	Monthly Salary Range	No. of Positions	Budget Salary
2377	POLICE BODY WORN CAMERA TECHNICIAN	\$ 5,566 - \$ 7,072	1.00	76,552
6285	POLICE CAPTAIN	\$ 15,515 - \$ 16,290	2.00	314,146
6080	POLICE CHIEF	\$ 18,772 - \$ 19,711	1.00	151,698
2378	POLICE COMMUNITY SAFETY SPECIALIST	\$ 5,052 - \$ 6,407	6.00	382,976
2999	POLICE COMMUNITY SAFETY SPECIALIST LEAD	\$ 6,907 - \$ 8,491	1.00	79,765
2227	POLICE CRIME ANALYST	\$ 6,647 - \$ 8,491	1.00	84,785
2372	POLICE CRIMINALIST	\$ 6,776 - \$ 8,651	2.00	207,628
6286	POLICE LIEUTENANT	\$ 14,809 - \$ 14,809	7.00	940,748
2440	POLICE OFFICER	\$ 6,776 - \$ 8,651	106.00	10,255,664
2656	POLICE RECORDS SPECIALIST	\$ 4,642 - \$ 5,928	14.00	921,370
2655	POLICE RECORDS SPECIALIST SENIOR	\$ 5,415 - \$ 6,916	3.00	246,643
2370	POLICE SERGEANT	\$ 8,331 - \$ 10,639	16.00	1,949,441
2375	POLICE TECHNICIAN SENIOR	\$ 6,116 - \$ 7,797	3.00	264,311
6173	POLICY ANALYST	\$ 8,022 - \$ 10,429	2.00	250,300
3116	PROCUREMENT SPECIALIST	\$ 6,922 - \$ 8,839	1.00	105,004
3272	PROGRAM ANALYST - GU	\$ 6,922 - \$ 8,839	5.00	499,978
6272	PROGRAM ANALYST - MSC	\$ 6,881 - \$ 8,946	1.00	87,569
3530	PROGRAM TECHNICIAN	\$ 5,358 - \$ 6,843	23.00	1,779,911
3816	PUBLIC UTILITY WORKER 1	\$ 4,150 - \$ 5,296	4.00	223,330
3815	PUBLIC UTILITY WORKER 2	\$ 4,836 - \$ 6,171	62.00	4,318,115
3810	PUBLIC UTILITY WORKER SENIOR	\$ 5,358 - \$ 6,843	11.00	872,103
3586	PUBLIC WORKS ASSET SPECIALIST	\$ 6,244 - \$ 7,979	2.00	176,694
3254	PUBLIC WORKS CONSTRUCTION INSPECTOR	\$ 5,991 - \$ 7,578	4.00	349,691
3253	PUBLIC WORKS CONSTRUCTION INSPECTOR SENIOR	\$ 6,577 - \$ 8,401	1.00	100,812
3710	PUBLIC WORKS FIELD OPS SUPERVISOR	\$ 6,244 - \$ 7,979	7.00	656,641
3325	RENTAL HOUSING INSPECTOR	\$ 5,991 - \$ 7,578	1.00	90,936
3326	RENTAL HOUSING INSPECTOR TRAIN	\$ 5,090 - \$ 6,494	2.00	155,085
6525	RISK MANAGEMENT SPECIALIST	\$ 6,540 - \$ 8,502	1.00	88,596
6244	STRUCTURAL ENGINEER	\$ 8,022 - \$ 10,429	1.00	117,452
6209	SUPERVISOR	\$ 6,881 - \$ 9,909	2.00	215,076
6208	SUPERVISOR SENIOR	\$ 7,243 - \$ 10,429	4.00	442,350
3730	SUPERVISORY ELECTRICIAN	\$ 7,669 - \$ 9,791	1.00	117,496
3188	SYSTEMS ADMINISTRATOR SENIOR	\$ 8,071 - \$ 10,302	3.00	368,997
3186	SYSTEMS ANALYST	\$ 7,669 - \$ 9,791	3.00	346,070
3117	TREASURY ANALYST	\$ 7,284 - \$ 9,306	1.00	116,140
3215	URBAN RENEWAL PROJECT COORDINATOR	\$ 8,071 - \$ 10,302	1.00	123,624
3620	UTILITY CUSTOMER SERVICE REPRESENTATIVE	\$ 4,366 - \$ 5,575	3.50	221,463
3726	VEHICLE MECHANIC	\$ 4,836 - \$ 6,171	3.00	221,779
3725	VEHICLE MECHANIC SENIOR	\$ 5,642 - \$ 7,203	2.00	172,868
3341	WATER DISTRIBUTION TECHNICIAN	\$ 5,358 - \$ 6,843	1.00	74,654
3340	WATER DISTRIBUTION TECHNICIAN SENIOR	\$ 6,244 - \$ 7,979	2.00	175,514
3345	WATER METER TECHNICIAN	\$ 5,358 - \$ 6,843	1.00	77,421
3711	WATER OPERATIONS SUPERVISOR	\$ 6,577 - \$ 8,401	1.00	100,812
3346	WATER QUALITY SPECIALIST	\$ 5,991 - \$ 7,578	1.00	81,365
3820	WATER SERVICE FIELD REPRESENTATIVE	\$ 4,836 - \$ 6,171	1.00	74,047
3194	WEB CONTENT COORDINATOR	\$ 6,577 - \$ 8,401	1.80	178,238
<b>Total Full-Time &amp; Limited Term Employees and Salary</b>			<b>703.75</b>	<b>69,740,134</b>

## Interfund Transfers – To

TO	FROM			
Fund Name	Fund Name	Amount	Reason	Total
General	Water	25,000	Confined Space Rescue	84,000
	Stormwater	25,000	Confined Space Rescue	
	Wastewater	25,000	Confined Space Rescue	
	Facilities & Fleet Management	9,000	Equipment Transfer Adjustments	
Urban Design & Planning	General	2,485,000	Planning Services Support	2,684,000
	Transportation	199,000	Transportation Planning Support	
Solid Waste & Recycling	Water	40,000	Green Business Program	80,000
	Stormwater	40,000	Green Business Program	
Designated Purpose	General	18,000	Grant Match - DOJ Mental Health and Justice Peer Support Grant	566,000
	General	86,000	Grant Match - Connect & Protect Grant	
	General	40,000	Green Business Program	
	General	20,000	Small Business Incentive Program	
	General	195,000	Youth Services Program Support	
	Building	35,000	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	28,000	Arts and Cultural Grant	
	Administrative Services	87,000	Emergency Management Program Support	
	Equipment Replacement	2,000	PGE Sustainability Grant	
Infrastructure Development	Transportation	527,000	Dev. Engineering & Public Works Insp.	2,108,000
	Water	527,000	Dev. Engineering & Public Works Insp.	
	Stormwater	527,000	Dev. Engineering & Public Works Insp.	
	Wastewater	527,000	Dev. Engineering & Public Works Insp.	
Streetlight	CDBG & HOME	142,000	CDBG Project - Streetlights	142,000
Transportation	SDC - Transportation	245,000	SDC Funded Debt Service	1,580,000
	Streetlight	140,000	Operation of Streetlight Program	
Building	Stormwater	1,195,000	Vegetation & Sweeping	198,000
	General	20,000	EnerGov Support	
	Urban Design & Planning	79,000	EnerGov Support	
	Rental Inspection	20,000	EnerGov Support	
Parks Capital Improvement	Infrastructure Development	79,000	EnerGov Support	12,351,000
	Designated Purpose	2,306,000	ARPA Gradin Project	
	Designated Purpose	420,000	ARPA Undeveloped Parks	
	Designated Purpose	150,000	Gradin Park Project	
General Development Cap Impr	SDC - Parks	2,957,000	SDC Credits	8,112,000
	SDC - Parks	6,518,000	SDC Funded Projects	
	SDC - Wastewater	250,000	SDC Funded Projects	
	SDC - Wastewater	807,000	SDC Credits	
	SDC - Water	600,000	SDC Funded Projects	
	SDC - Water	1,362,000	SDC Credits	
	SDC - Stormwater	450,000	SDC Funded Projects	
	SDC - Stormwater	892,000	SDC Credits	
	SDC - Transportation	1,776,000	SDC Credits	
	SDC - Parks	1,621,000	SDC Credits	
	Transportation	309,000	Gas Tax Funded Projects	
	Stormwater	45,000	Rate Funded Projects	
Transportation Capital Impr	Designated Purpose	829,000	Utility Undergrounding Projects	22,776,000
	SDC - Transportation	8,488,000	SDC Funded Projects	
	SDC - Transportation	1,500,000	SDC Credits	
	Streetlight	1,199,000	Streetlight Funded Projects	
Footpaths & Bikeways Capital Impr	Transportation	10,760,000	Gas Tax Funded Projects	2,389,000
	Designated Purpose	602,000	ARPA Fairview Trail Contribution	
	Designated Purpose	353,000	ARPA Wy'East Trail Project	
	SDC - Transportation	2,000	SDC Funded Projects	
	SDC - Transportation	263,000	SDC Credits	
	Transportation	844,000	Pedestrian & Bikeway Projects	
General Government Debt Svc	CDBG & HOME	325,000	CDBG Project - Sidewalk Infill	6,186,000
	SDC - Stormwater	57,000	Debt Service	
	Streetlight	440,000	Debt Service	
	Transportation	5,689,000	Debt Service	
Water	SDC - Water	245,000	SDC Funded Reimbursement	581,000
	SDC - Water	336,000	SDC Funded Debt Service	
Water Capital Improvement	SDC - Water	41,000	SDC Funded Projects	12,057,000
	Water	12,016,000	Rate Funded Projects	
Water Debt Service	Water	2,553,000	Debt Service	2,553,000

## Interfund Transfers – To

TO	FROM			
Fund Name	Fund Name	Amount	Reason	Total
<b>Stormwater</b>	SDC - Stormwater	215,000	SDC Funded Reimbursement	<b>215,000</b>
<b>Stormwater Capital Improvement</b>	Designated Purpose	29,000	Natural Resources in Lieu of Projects	<b>7,164,000</b>
	Designated Purpose	105,000	Stormwater in Lieu of Projects	
	SDC - Stormwater	1,707,000	SDC Credit Reimbursement for Projects	
	SDC - Stormwater	1,340,000	SDC Funded Projects	
	Stormwater	2,037,000	Repair & Replacement Projects	
	Stormwater	1,946,000	Rate Funded Projects	
<b>Stormwater Debt Service</b>	Stormwater	264,000	Debt Service	<b>264,000</b>
<b>Wastewater</b>	SDC - Wastewater	196,000	SDC Funded Debt Reimbursement	<b>418,000</b>
	SDC - Wastewater	222,000	SDC Funded Reimbursement	
<b>Wastewater Capital Improvement</b>	SDC - Wastewater	3,053,000	SDC Funded Projects	<b>13,030,000</b>
	Wastewater	2,161,000	Rate Funded Projects	
	Wastewater	7,816,000	Repair & Replacement Projects	
<b>Wastewater Debt Service</b>	Wastewater	1,563,000	Debt Service	<b>1,563,000</b>
<b>Facilities &amp; Fleet Management</b>	Designated Purpose	330,000	Development Property Support	<b>330,000</b>
<b>City Facility Capital</b>	General	50,000	Fire District 10 Maintenance Projects	<b>3,000,000</b>
	Designated Purpose	1,750,000	Fire Station Retrofit	
	Facilities & Fleet Management	1,200,000	City Facility Projects	
<b>City Facility Debt Service</b>	Facilities & Fleet Management	330,000	Debt Service	<b>330,000</b>
<b>Administrative Services</b>	General	50,000	Customer Assistance Program	<b>1,209,000</b>
	General	182,000	Public Safety Recruitment Support	
	Transportation	164,000	IT/GIS/Asset Management Program Support	
	Water	164,000	IT/GIS/Asset Management Program Support	
	Stormwater	164,000	IT/GIS/Asset Management Program Support	
	Wastewater	164,000	IT/GIS/Asset Management Program Support	
	Health	289,000	COG Health Plan Program Support	
	Dental	32,000	COG Dental Plan Program Support	
<b>Enterprise System Replacement</b>	Administrative Services	295,000	Cayenta Projects	<b>295,000</b>
<b>Equipment Replacement</b>	Facilities & Fleet Management	82,000	Equipment Replacement for Internal Services	<b>134,000</b>
	Administrative Services	23,000	Equipment Replacement for Internal Services	
	Liability Management	29,000	Insurance Reimbursement	
		<b>102,399,000</b>		<b>102,399,000</b>

## Interfund Transfers – From

FROM Fund Name	TO Fund Name	Amount	Reason	Total
General	Urban Design & Planning	2,485,000	Planning Services Support	3,146,000
	Designated Purpose	18,000	Grant Match - DOJ Mental Health and Justice Peer Support Grant	
	Designated Purpose	86,000	Grant Match - Connect & Protect Grant	
	Designated Purpose	40,000	Green Business Program	
	Designated Purpose	20,000	Small Business Incentive Program	
	Designated Purpose	195,000	Youth Services Program Support	
	Building	20,000	EnerGov Support	
	City Facility Capital	50,000	Fire District 10 Maintenance Projects	
	Administrative Services	50,000	Customer Assistance Program	
	Administrative Services	182,000	Public Safety Recruitment Support	
Urban Design & Planning Designated Purpose	Building	79,000	EnerGov Support	79,000
	Parks Capital Improvement	2,306,000	ARPA Gradin Project	
	Parks Capital Improvement	420,000	ARPA Undeveloped Parks	
	Parks Capital Improvement	150,000	Gradin Park Project	
	Transportation Capital Impr	829,000	Utility Undergrounding Projects	
	Footpaths & Bikeways Capital Impr	602,000	ARPA Fairview Trail Contribution	
	Footpaths & Bikeways Capital Impr	353,000	ARPA Wy'East Trail Project	
	Stormwater Capital Improvement	29,000	Natural Resources in Lieu of Projects	
	Stormwater Capital Improvement	105,000	Stormwater in Lieu of Projects	
	Facilities & Fleet Management	330,000	Development Property Support	
Rental Inspection SDC - Wastewater	City Facility Capital	1,750,000	Fire Station Retrofit	20,000
	Building	20,000	EnerGov Support	
	General Development Cap Impr	250,000	SDC Funded Projects	
	General Development Cap Impr	807,000	SDC Credits	
	Wastewater	196,000	SDC Funded Debt Reimbursement	
	Wastewater	222,000	SDC Funded Reimbursement	
	Wastewater Capital Improvement	3,053,000	SDC Funded Projects	
	General Development Cap Impr	600,000	SDC Funded Projects	
	General Development Cap Impr	1,362,000	SDC Credits	
	Water	245,000	SDC Funded Reimbursement	
SDC - Water	Water	336,000	SDC Funded Debt	2,584,000
	Water Capital Improvement	41,000	SDC Funded Projects	
	General Development Cap Impr	450,000	SDC Funded Projects	
	General Development Cap Impr	892,000	SDC Credits	
	General Government Debt Svc	57,000	Debt Service	
	Stormwater	215,000	SDC Funded Reimbursement	
	Stormwater Capital Improvement	1,707,000	SDC Credit Reimbursement for Projects	
	Stormwater Capital Improvement	1,300,000	SDC Funded Projects	
	Stormwater Capital Improvement	40,000	SDC Funded Projects	
	Transportation	245,000	SDC Funded Debt Service	
SDC - Stormwater	General Development Cap Impr	1,776,000	SDC Credits	12,274,000
	Transportation Capital Impr	8,488,000	SDC Funded Projects	
	Transportation Capital Impr	1,500,000	SDC Credits	
	Footpaths & Bikeways Capital Impr	2,000	SDC Funded Projects	
	Footpaths & Bikeways Capital Impr	263,000	SDC Credits	
	Parks Capital Improvement	2,957,000	SDC Credits	
	Parks Capital Improvement	6,518,000	SDC Funded Projects	
	General Development Cap Impr	1,621,000	SDC Credits	
	Building	79,000	EnerGov Support	
	Transportation	140,000	Operation of Streetlight Program	
SDC - Transportation	Transportation Capital Impr	1,199,000	Streetlight Funded Projects	1,779,000
	General Government Debt Svc	440,000	Debt Service	
	Urban Design & Planning	199,000	Transportation Planning Support	
	Infrastructure Development	527,000	Dev. Engineering & Public Works Insps.	
	General Development Cap Impr	309,000	Gas Tax Funded Projects	
	Transportation Capital Impr	10,760,000	Gas Tax Funded Projects	
	Footpaths & Bikeways Capital Impr	844,000	Pedestrian & Bikeway Projects	
	General Government Debt Svc	5,689,000	Debt Service	
	Administrative Services	164,000	IT/GIS/Asset Management Program Support	
	Streetlight	142,000	CDBG Project - Streetlights	
CDBG & HOME	Footpaths & Bikeways Capital Impr	325,000	CDBG Project - Sidewalk Infill	467,000
	Designated Purpose	35,000	Small Business Incentive Program	
	Designated Purpose	40,000	Small Business Incentive Program	
	Designated Purpose	40,000	Small Business Incentive Program	
	Designated Purpose	40,000	Small Business Incentive Program	
	Designated Purpose	40,000	Small Business Incentive Program	
	Designated Purpose	40,000	Small Business Incentive Program	
	Designated Purpose	40,000	Small Business Incentive Program	
	Designated Purpose	40,000	Small Business Incentive Program	
	Designated Purpose	40,000	Small Business Incentive Program	
	Designated Purpose	40,000	Small Business Incentive Program	
Building Urban Renewal Support	Designated Purpose	40,000	Small Business Incentive Program	40,000
	Designated Purpose	40,000	Small Business Incentive Program	
	Designated Purpose	40,000	Small Business Incentive Program	
	Designated Purpose	40,000	Small Business Incentive Program	
	Designated Purpose	40,000	Small Business Incentive Program	
	Designated Purpose	40,000	Small Business Incentive Program	
	Designated Purpose	40,000	Small Business Incentive Program	
	Designated Purpose	40,000	Small Business Incentive Program	
	Designated Purpose	40,000	Small Business Incentive Program	
	Designated Purpose	40,000	Small Business Incentive Program	
	Designated Purpose	40,000	Small Business Incentive Program	

## Interfund Transfers – From

FROM	TO			
Fund Name	Fund Name	Amount	Reason	Total
<b>Water</b>	General	25,000	Confined Space Rescue	<b>15,330,000</b>
	Solid Waste & Recycling	40,000	Green Business Program	
	Designated Purpose	5,000	Small Business Incentive Program	
	Infrastructure Development	527,000	Dev. Engineering & Public Works Insps.	
	Water Capital Improvement	12,016,000	Rate Funded Projects	
	Water Debt Service	2,553,000	Debt Service	
<b>Stormwater</b>	Administrative Services	164,000	IT/GIS/Asset Management Program Support	<b>6,248,000</b>
	General	25,000	Confined Space Rescue	
	Solid Waste & Recycling	40,000	Green Business Program	
	Designated Purpose	5,000	Small Business Incentive Program	
	Infrastructure Development	527,000	Dev. Engineering & Public Works Insps.	
	Transportation	1,195,000	Vegetation & Sweeping	
	General Development Cap Impr	45,000	Rate Funded Projects	
	Stormwater Capital Improvement	2,037,000	Repair & Replacement Projects	
	Stormwater Capital Improvement	1,946,000	Rate Funded Projects	
	Stormwater Debt Service	264,000	Debt Service	
	Administrative Services	46,000	IT/GIS/Asset Management Program Support	
	Administrative Services	118,000	IT/GIS/Asset Management Program Support	
<b>Wastewater</b>	General	25,000	Confined Space Rescue	<b>12,261,000</b>
	Designated Purpose	5,000	Small Business Incentive Program	
	Infrastructure Development	527,000	Dev. Engineering & Public Works Insps.	
	Wastewater Capital Improvement	2,161,000	Rate Funded Projects	
	Wastewater Capital Improvement	7,816,000	Repair & Replacement Projects	
	Wastewater Debt Service	1,563,000	Debt Service	
<b>Facilities &amp; Fleet Management</b>	Administrative Services	164,000	IT/GIS/Asset Management Program Support	<b>1,621,000</b>
	General	9,000	Equipment Transfer Adjustments	
	City Facility Capital	1,200,000	City Facility Projects	
	City Facility Debt Service	330,000	Debt Service	
<b>Administrative Services</b>	Equipment Replacement	82,000	Equipment Replacement for Internal Services	<b>433,000</b>
	Designated Purpose	28,000	Arts and Cultural Grant	
	Designated Purpose	87,000	Emergency Management Program Support	
	Enterprise System Replacement	295,000	Cayenta Projects	
<b>Equipment Replacement</b>	Equipment Replacement	23,000	Equipment Replacement for Internal Services	<b>2,000</b>
	Designated Purpose	2,000	PGE Sustainability Grant	
<b>Liability Management</b>	Equipment Replacement	29,000	Insurance Reimbursement	<b>29,000</b>
<b>Health</b>	Administrative Services	289,000	COG Health Plan Program Support	<b>289,000</b>
<b>Dental</b>	Administrative Services	32,000	COG Dental Plan Program Support	<b>32,000</b>
		<u>102,399,000</u>		<u>102,399,000</u>



## Transient Lodging Tax

### Planned Use of Gresham Transient Lodging Tax

Per Oregon State Law (ORS 320.350), a percentage of Local Transient Lodging Taxes (TLT) must be used to fund tourism related activities. The percentage to be dedicated to tourism-related activities is set by when the tax was first imposed or increased.

For tax rates that were in place on or before July 1, 2003, the percentage of revenue expended to fund tourism related activities must be the same or more than was in place as of July 1, 2003. Gresham had a TLT rate of 6% prior to July 1, 2003. Based on historical information 5.22% of the 6% rate must be used for tourism-related purposes.

For tax rates that were imposed or increased after July 1, 2003, 70% of the new tax must be dedicated to tourism related activities. Gresham has imposed an additional 2% TLT rate after the July 1, 2003 date. As a result, 70% of the TLT revenue generated from the 2% rate must be used for tourism related activities.

Starting in FY 2024/25, the City of Gresham is placing all TLT revenue dedicated to tourism related activities in the Designated Purpose Fund, so that it is separated from unrestricted TLT funds and accurately tracked.

### Calculation of TLT to be Dedicated to Tourism for FY 2025/26

Date Established	TLT Rate	FY 2025/26 Forecasted Revenue	% to Tourism	Estimated Allocation
Prior to 7/1/03	6%	993,750	5.22%	51,874
After 7/1/03	2%	331,250	70.00%	231,875
<b>Total</b>		1,325,000		283,749

### Planned Use of TLT Revenue for Tourism related activities for FY 2025/26

- Gresham Visitor's Center support
- City support of tourism eligible events
- Gradin Sports Park Capital Project
- Gradin Sports Park Maintenance

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## American Rescue Plan Act (ARPA)

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### American Rescue Plan Act (ARPA) Summary

In 2021, the American Rescue Plan Act was passed to provide additional relief to address the continued impact of COVID-19 on the economy, public health, state and local governments, individuals, and businesses. While this bill contained many elements, several are of importance to the City of Gresham.

- **Coronavirus State and Local Fiscal Recovery Funds (Direct Allocation)** – provided \$350 billion in emergency funding for eligible state, local, territorial, and Tribal governments. These funds can be used:
  - To respond to the pandemic or its negative economic impacts, including assistance to households, small businesses, and nonprofits, or aid to impacted industries such as tourism, travel, and hospitality
  - For the provision of government services to the extent of the reduction in revenue to the pandemic
  - For premium pay to eligible workers performing essential work during the pandemic
  - To make necessary investments in water, sewer and broadband infrastructure.

The City of Gresham has received a total of \$25.4 million directly through the Coronavirus State and Local Fiscal Recovery Funds. These funds were received in two equal payments; the first payment of \$12.7 million was received in September 2021, and the second payment of \$12.7 million was received in September 2022. These funds were encumbered by December 31, 2024 and are expected to be fully expended by December 31, 2026. Additional details regarding project allocations as of December 31, 2024 may be found on the following two pages.

- **Coronavirus State and Local Fiscal Recovery Funds (Passthrough Allocation)** – the State of Oregon received an allocation of funds. Funds were approved for projects in each Senate and House district in the state. As a result, Gresham received funds as a subrecipient of the State of Oregon for specific projects designated by Senator Gorsek and Representative Ruiz in the amount of \$1,525,660. These funds are being used to fund the Shaull property acquisition, renovate existing sport court surfaces, construct the Rockwood Community Garden, and support local organizations that provide direct assistance to the Gresham community.
- **HOME Investment Partnerships Program** – participating jurisdictions that qualify for the HOME program in FY 2025 are eligible to receive an allocation of the HOME-ARP funds identified in ARPA. These funds can be used for:
  - Production of Preservation of Affordable Housing
  - Tenant-Based Rental Assistance (TBRA)
  - Supportive Services, Homeless Prevention Services, and Housing Counseling
  - Purchase and Development of Non-Congregate Shelter

Gresham allocated a total of \$155,000 to assist HOME/CDBG organizations with administrative expenses. Review and approval of specific projects for use of these funds was conducted through the normal HOME Action Plan process.

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## American Rescue Plan Act (ARPA)

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### ARPA Funds – Direct Allocation

Since fall of 2021, City staff have conducted community surveys, and received City Council feedback and approval for specific projects to use ARPA funds. The following projects were approved and obligated as of December 31, 2024:

- **Youth Violence Prevention:** This project provided support to prevent increasing violence and additional support for at-risk youths.
- **Aldercrest Apartment Development:** Human Solutions received a loan for the purchase of the Aldercrest Apartments to provide low-income housing to Gresham Citizens. These funds have been repaid to the city and will be reallocated to another qualifying project.
- **City of Gresham COVID-19 expenses:** This allocation addressed the costs associated with the COVID-19 pandemic including personal protective equipment, contact tracing, and other prevention or testing expenses.
- **General Fund Budget Gap:** In order to offset revenue losses from the pandemic and preserve service levels, funds were allocated to the General Fund to offset budgetary gaps.
- **Administrative Costs:** This project covers the cost of administering the City's ARPA allocation, including planning, tracking, and reporting on the use of these funds to ensure compliance.
- **Public Safety Package – Police:** This allocation had funded several Limited Term positions and associated equipment and supplies to assist the department and officers. Those positions are now funded permanently through the Public Safety Local Option Levy. A portion of ARPA funds have been allocated to Hiring Incentives, Tuition Reimbursement, and PD Retention and Recruitment to increase City of Gresham's appeal to potential candidates. Additionally, ARPA funds will be used on PD equipment required for Community Violence Interventions. City Council also approved funds to pay for employee Overtime expenses for missions related to Community Violence Interventions.
- **Public Safety Package – Fire:** Funds had been allocated for 4 limited-term firefighter positions to maintain service levels while reducing overtime. Those positions are now funded permanently through the Public Safety Local Option Levy. Additional funds were allocated to support the Fire overtime costs related to the COVID-19 pandemic. In FY 23/24, Council approved additional ARPA funds to be used for Fire Station Safety improvements, including HVAC upgrades and generator upgrades to provide safe environments for our Firefighters. Additionally, Council approved ARPA funds for a Fire Training Tower, Rescue Vehicle, and Medical Equipment, and renovating and expanding Fire Station 72.
- **Housing & Houselessness:** Limited-term positions have been funded through this package to expand the Homeless Services program and create a Housing Coordinator position.
- **Business Support Grants:** This allocation provided grants to businesses that have faced revenue losses or negative impacts during the pandemic.
- **Community Support Grants:** This grant program focused on assisting nonprofit organizations who will provide services to Gresham residents, including Gresham's CBDG/HOME nonprofit partners to support their administrative expenses and utility assistance for qualifying low-income households.
- **Pleasant Valley Concept Plan:** Project funds have been allocated for consulting services to create a concept plan for the Pleasant Valley development.

## American Rescue Plan Act (ARPA)

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- **HR Staffing Support:** This project allocated funds to Human Resources to hire a temporary employee during staff shortages and increased workload due to the COVID-19 pandemic.
- **IT/GIS Upgrades Project:** Due to the COVID-19 pandemic the City has had to adapt to increasing costs and a remote/hybrid model for some employees. This allocation provides our Information Technology Department with the funding to replace outdated computers and GIS systems.
- **Community Center Feasibility:** This project funded a study providing a conceptual Community Center plan and an operational strategy.
- **Premium Pay for Essential Work:** Funds were allocated to provide premium pay for essential work provided by city employees during the COVID-19 pandemic.
- **City of Gresham Positions:** This project includes one ARPA funded limited-term position for a Policy Analyst.
- **Economic Development Package:** This project focuses on Economic Development to attract retail and commercial investment in Downtown and Civic Neighborhoods. This project will also assist with the new potential Urban Renewal Plan.
- **Comprehensive Plan Update:** This project will update the City of Gresham Comprehensive plan which is out of date and the foundation for our Comprehensive planning work.
- **Strategic Property Acquisition:** This funding was used to supplement the purchase of property for the strategic use of the City of Gresham in supplementing operations.
- **Parks/Footpath Improvement Projects:** This funding supplemented multiple projects for Parks and Footpaths around the City of Gresham, including Wy'East Trail Improvements, Gresham Fairview Trail, Gradin Sports Park, and other undeveloped projects.

## American Rescue Plan Act (ARPA)

### American Rescue Plan Act Projects - Direct

Projects	Total Project Budget <sup>1</sup>	Funds Expended as of 12/31/2024	Proposed Budget 2025/26
Youth Violence Prevention	29,012	29,012	-
Aldercrest Apartment Development	1,200,000	1,200,000	-
City of Gresham COVID-19 expenses	21,797	21,797	-
General Fund Budget Gap	4,550,000	4,550,000	-
Administrative Costs	165,000	165,000	-
Public Safety Packages – Police	3,073,273	2,072,130	1,001,143
Public Safety Package – Fire	3,834,153	2,760,378	1,073,775
Housing & Houselessness	729,191	723,629	5,562
Business Support Grants	515,626	515,626	-
Community Support Grants	720,000	720,000	-
Pleasant Valley Concept Plan	300,000	260,424	39,576
HR Staffing Support	75,000	75,000	-
IT /GIS upgrades Project	920,000	869,990	50,010
Community Center Feasibility	127,025	127,025	-
Premium Pay for Essential Work	1,134,540	1,134,540	-
Gresham LTE Project <sup>2</sup>	472,341	264,127	208,214
Economic Development Project	80,510	40,676	39,834
Comprehensive Plan Update	300,000	-	300,000
Strategic Property Acquisition	2,500,000	2,500,000	-
Parks Projects	213,000	-	213,000
Wy'East Trail Improvements <sup>2</sup>	400,000	47,000	353,000
Undeveloped Parks Project <sup>2</sup>	420,000	-	420,000
Gradin Sports Park Upgrades <sup>2</sup>	3,608,000	367,764	2,306,000
Gresham Fairview Trail <sup>2</sup>	748,672	222,601	602,000
Station 72 Renovation <sup>3</sup>	1,695,000	-	1,695,000
<b>Total Allocated</b>	<b>27,832,141</b>	<b>18,666,720</b>	<b>8,307,114</b>
Unallocated Funds	-	-	-
ARPA Interest (Unallocated)	-	-	-
<b>TOTAL ARPA</b>	<b>27,832,141</b>	<b>18,666,720</b>	<b>8,307,114</b>

<sup>1</sup> Total Project Budget is the full ARPA allocation (including interest) to each project

<sup>2</sup> Projects are budgeted in the Parks/Footpaths Capital Fund

<sup>3</sup> Projects are budgeted in the Facilities Capital Fund

## 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
Water Revenue Bonds	n/a	AA-

### Debt and Other Obligations Summary

#### Outstanding Debt as of June 30, 2024

General Obligation Debt (Property Tax Levy Supported)	\$ 0
Revenue Bonds	41,455,000
Bonds and Notes	42,630,378
Total Bonds, Notes, and Loans	\$84,085,378
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. Obligations of the City's General Fund are the proportionate share of pension bonds.

### Debt Limitations

The legal debt limit for fiscal year 2025/26 cannot be determined until November 2025 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 2024/25, the legal debt limit was \$670,107,576. There was no outstanding general obligation bonded debt in fiscal year 2024/25.

#### 2024/25 Debt Limitations (property-tax supported)

Real Market Value June 30, 2024	\$22,336,919,213
Debt Limit (3% of Real Market Value)	\$670,107,576
Applicable General Obligation Bonded Debt 2024/25	\$0
Percent of Limit Issued	0%

## Summary of Debt

	Issued	Maturity	Principal Issued	Principal 6/30/24
<b>Federal and State Loans</b>				
Wastewater Secondary Clarifier (39190)	8/17/2009	8/1/2029	407,058	139,455
Total State Loans			\$ 407,058	\$ 139,455
<b>Full Faith and Credit Obligations</b>				
Pension Bonds	5/27/2004	6/1/2028	\$ 19,280,000	\$ 7,650,000
Streetlights QECB Loan	7/30/2013	7/1/2033	7,610,000	1,915,000
Series 2013B Special Public Works Refunding	7/30/2013	7/1/2033	620,000	450,000
Series 2015 Line Conversion	5/27/2015	5/1/2035	14,360,000	518,750
Transportation				1,665,000
Wastewater				2,965,000
Water				3,481,250
2017 State of Oregon SRF UIC (39193)	4/4/2017	8/1/2037	4,935,608	3,331,538
2022 Transportation	4/28/2022	6/1/2028	30,000,000	20,514,385
Total Full Faith and Credit Obligations			\$ 76,805,608	\$ 42,490,923
<b>Revenue Bonds</b>				
2021 Water Revenue Bond	12/29/2021	6/1/2048	41,455,000	41,455,000
Total Revenue Bonds			\$ 41,455,000	\$ 41,455,000
<b>Total Obligations</b>				<b>\$ 84,085,378</b>

## Financial Management Policies

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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. 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. 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. 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.
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.



## Financial Management Policies

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### **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. 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.
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.

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## Financial Management Policies

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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. 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.

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.

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## Financial Management Policies

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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.
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.

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## Financial Management Policies

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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.

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.

## Financial Management Policies

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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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## Glossary

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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, ARPA extends and expands provisions found in CARES (Coronavirus Aid, Relief, and Economic Security Act) and FFCRA (Families First Coronavirus Response Act).

**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.

**B&F.** Budget and Finance Department, a department within the City of Gresham.

**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 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.

## Glossary

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**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.

**CARRYOVER.** 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. Carryover generally results 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.** See '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. 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.

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## Glossary

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**DEPARTMENT.** A major administrative division of responsibilities within the City organization. Gresham's 15 departments are: Office of Governance & Management; City Attorney's Office; Budget & Finance; Information Technology; Citywide Services; Police; Fire; Urban Renewal; Urban Design & Planning; Community Development; Economic Development; Community Livability; Youth & Recreation Services, 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.

**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.

**FTE.** Full-Time Equivalent. The ratio of a position in comparison to the amount of time a regular, 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 ACCEPTED ACCOUNTING PRINCIPLES (GAAP).** The default accounting standard used by U.S.-based organizations.

**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.



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**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.

**GFD.** Gresham Fire Department, a department within the City of Gresham.

**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 AGREEMENT (IGA).** Agreement between two or more public agencies.

**INTERGOVERNMENTAL REVENUE.** Revenue received from another public agency or government.

**INTERNAL SERVICE CHARGE (ISC).** A charge from a support fund or the administrative service fund to an operating fund to recover the cost of services 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 within 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. 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.

## Glossary

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**LOCAL IMPROVEMENT DISTRICT (LID).** 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.

**LOCAL OPTION LEVY.** A property tax passed by voters in addition to property taxes generated by the permanent rate.

**LTE.** Limited-Term Employee. An employee whose position will expire at a predetermined date, typically limited to two years.

**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 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.

## Glossary

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**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.

**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.'

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**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 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.** 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.

**WWTP.** Wastewater Treatment Plant.