CITY OF GRESHAM

Fiscal Year 2026/27

ADOPTED BUDGET

CITY OF GRESHAM OREGON

Adopted Budget for Fiscal Year 2026/27

BUDGET COMMITTEE

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Michael Schultze

INVENTIVE

PRACTICAL

NIMBLE

COLLABORATIVE

EQUITABLE

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BUDGET MESSAGE SECTION

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Budget Message

Dear Budget Committee and Gresham Community,

I am honored and proud to present the fiscal year 2026/27 budget, which will be my last as City Manager of Gresham. As I retire and reflect over the past 28 years, through various roles I've served in the City including the most recent years as City Manager, I have been fortunate to have overseen a talented and dedicated team of city employees committed to helping Gresham achieve its true potential. While our collective work continues towards that end, this budget is a continuation of prior strategic investments, organizational realignments, and managerial decisions that move our city toward a better future.

The evidence that we are on the right path is palpable. Voters approved the first local option levy in over thirty years for critical fire and police services. Major brands like Trader Joes, Raising Canes, In-N-Out Burger and Dave's Hot Chicken have invested in our community, which brings with them regional and national investment attention. New housing is being built, new neighborhoods platted, federal investments are being secured, and the new flagship East County Library is nearing completion. City Council also recently approved the formation of a new 900-acre urban renewal district, which seeks to invest approximately $381 million in the City's core commercial districts over the next 30 years.

Gresham is moving forward, and the City is primed for continued success and prosperity.

While we are seeing very positive outcomes for the community, the City continues to face fiscal challenges that will need to be navigated thoughtfully and strategically.

City staff employed a multi-pronged approach to this year's budget development process starting last summer. All city departments worked to categorize all services provided and allocate their budget across those services. This exercise culminated in a series of joint City Council / Finance Committee meetings in September 2025. These sessions reviewed all the services provided by departments and presented more detail about city operations and budgetary allocations than is feasible during the Budget Committee process. These sessions were designed to provide information to the City Council and Finance Committee but also serve as a building block for staff for the fiscal year 2026/27 budget development.

For fiscal year 2026/27, staff utilized a modified zero-based budgeting approach for all materials and supplies, analyzing each proposed expenditure to justify its organizational and departmental importance and need. As a result, this budget reduces materials and supplies costs by 3.2%, or $1.9 million from the fiscal year 2025/26 budget. As with so many expenses, the City faces inflation each year and typically budgets increase to reflect that, so if compared, the impact of this decrease is actually greater than the $1.9 million shown between the two budgets.

This budget, like any budget, is a planning tool, but like a household budget, it is good to have a contingency plan and back-up resources. However, these reduced materials and supplies costs will reduce our potential back-up resources, limiting our flexibility when opportunities, operational needs, or other challenges arise. We will simply have fewer resources to pull from, making us less nimble moving forward.

This type of exercise also produces one-time decreases in year-over-year budgets that are not repeatable on an annual basis. Ultimately this exercise was highly valuable and successful in establishing a new baseline for the operating budgets and staff will continue their daily efforts to manage this budget to ensure that the resources entrusted to the City are used efficiently and effectively.

We have also made strategic staffing decisions, such as adding several positions in the Police Department as part of the multi-year implementation of the local option levy. A few strategic positions within internal services have been included in the Proposed Budget with a focus on increasing efficiency and effectiveness while reducing risk exposure for the City. One vacant grant-funded position in Youth & Recreation Services is proposed for elimination as the program becomes established and staffing demographics are refined. The staffing of this grant-funded program will continue to be reviewed as the program is tailored to its new funding level and employees are hired.

Despite these carefully considered staffing additions, the City continues to operate with very lean staffing levels for the fourth largest city in Oregon. This reality underscores the ongoing challenge of balancing service expectations with limited and constrained resources. Even so, the City’s employees consistently rise to the occasion. Through the dedication, professionalism, and commitment of our hard working and exceptional workforce, City staff show up every day, adapt to changing demands, and deliver high quality services that our community relies on. The organization’s ability to continue meeting community needs under these conditions is a direct reflection of the talent, resilience, and public service ethos of the City of Gresham’s employees.

In addition to the proposed staffing increase, other strategic investments are included in the Proposed Budget such as investments in technology, equipment and security upgrades at the Civic Center and other city facilities. These investments were carefully selected to enhance the effectiveness of the City’s services.

Managing and planning for future budgetary needs and investments is never over. Our staff continue to work on the City’s financial management and future needs every single day.

Those efforts are evident in the many recent accomplishments worth highlighting.

With additional resources from the Fire and Police Levy, 13 new positions in the Police Department and 11 new positions in the Fire Department have been added since its passage. Other positions previously funded through the City’s General Fund or federal American Rescue Plan Act (ARPA) funding have been retained, ensuring steady staffing levels for our first responders.

Levy funds, as well as federal funding, also enabled the City to expand and enhance operations at Fire Station 72, adding capacity for a much-needed Rescue Unit, while also improving living space through the construction of second floor living quarters, dedicated workout space, and a refreshed common area and kitchen. These are long-overdue improvements for a station constructed in 1974. The addition of the Rescue Unit and its nine permanently assigned fire personnel spread through three shifts is funded entirely through levy funding and has reduced demands on Engine 72, freeing it up to focus on the most severe emergencies. The unit started full-time last July.

I want to again thank voters for their support of the 2024 Fire and Policy Levy, which is helping to bridge the City with the resources we need to keep our community safe. I also want to acknowledge the work of the Public Safety Levy Advisory Subcommittee, which meets regularly to diligently review the investments and progress the City is making with taxpayer dollars.

I'm pleased to report that Gresham scored significant wins in securing critical federal funding during the fiscal year 2025/26 federal appropriations cycle. This past year, the City secured:

$1,005,000 for the Enhancing Youth Violence Prevention Project, which will fund additional capacity to Gresham's successful East Multnomah Outreach Prevention and Intervention (EMOPI) program, supporting additional case management support and crisis intervention services and resources;

$907,100 for the Real-Time Information Center project, which leverages advanced technology to improve police and emergency response efficiency, anticipate and prevent crime, streamline investigations, and enable proactive policing;

$850,000 for the Main City Park Revitalization Project, which will help fund necessary accessibility and modernization improvements of a flagship park; and

$1,092,000 for the City's Wastewater treatment nitrification project, a multi-million-dollar public-private partnership that will remove ammonia from Gresham's wastewater, thereby creating opportunities for additional manufacturing investments, while also improving environmental conditions in local waterways.

These federal funding investments are a testament to the strong advocacy from City Council and staff to bring much-needed federal dollars back to Gresham for strategic purposes.

This spring, the City is completing our monumental Cascade Groundwater Alliance (CGA) project with Rockwood Water People's Utility District. This joint venture expands our existing groundwater supply through the creation of an independent water system that taps into the sprawling groundwater network in our area to deliver safe, reliable, and affordable drinking water. In 2020, Council and City staff had the foresight to withdraw from the City of Portland's contracted Bull Run water reservoir system due to anticipated escalating costs and a lack of local control. That foresight has only grown more prescient as the years have passed.

The new CGA system, which will switch over to 100% groundwater by June 2026, includes five new wells, three existing wells, two water transmission lines, three new treatment facilities, two new storage tanks, and the refurbishment of another tank.

Similarly, strategic investments made in last year's budget are helping this year. Those investments include:

Participating in a state incentive program that matches contributions to buy-down our unfunded PERS liability, reducing liabilities and strengthening our financial position in the years ahead;

The creation of 10 additional fire lieutenant positions, in response to an investigative report following the injury of a firefighter in 2024. This new leadership capacity has proven to be a sound investment;

Completing the purchase of three new fire engines set to arrive in fall 2026, the cost of which would have only escalated over the last fiscal year; and

Investing $200,000 to match private contributions to the City's Real-Time Information Center, investments that have now been further leveraged with federal funding for additional expansion and enhancement of the center.

But much work remains.

The consistent challenge of expenses exceeding revenues will continue to put pressure on the City's budget, just as it has since the passage of statewide property tax limitations in Oregon in the mid-1990s. Rising expenses are a particularly acute issue for public safety services, which consume more than 90% of the City's General Fund revenues.

Over the next couple of years, the Gresham community will face some pivotal decisions related to funding of public safety services. The 5-year Public Safety Levy will need to be renewed by the voters, an instrumental part of maintaining these critical services. Related, the recently formed East County Fire Service Taskforce (ECoFST) will continue its efforts exploring different fire service models that can maintain the exceptional response capabilities to the Gresham community while also finding more long-term financial stability. This is incredibly challenging work that stretches across multiple jurisdictions, but will be instrumental in the City's long-term financial future.

In my 28 years working at the City of Gresham, I have seen scores of thorny problems solved thanks to foresight, planning, and strategic decision-making. I have been proud to be a part of that work and to carry a legacy that positively contributes to that problem-solving history. Yet that work will never go away, as old problems arise, situations change, and new problems emerge. But that will be left to future leadership, which I am confident will meet those challenges.

It has been my honor to serve as Gresham's City Manager, and I am proud to present this fiscal year 2026/27 Proposed Budget.

Respectfully submitted,

Eric Schmidt, PE, SE, CBO

City Manager

Operating Budget – Adjusted Comparison – FY 2026/27 vs FY 2025/26

The City's budget for fiscal year 2026/27 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 2026/27 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 2026/27 is a decrease of approximately 0.1% or -$177,000 citywide. This includes the impact of increases for capital outlay for vehicles and other equipment. Excluding capital outlay, the operating budget is decreasing approximately $3.85 million or 1.8%. The following information provides more detail about these changes.

Personnel

Staffing changes reflected in the fiscal year 2026/27 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 $3.0 million for fiscal year 2026/27. This change includes $0.25 million related to the addition of the new positions for fiscal year 2026/27 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 decrease by approximately $4.9 million. The 2025/26 budget included a one-time $8.0 million contribution to the PERS Employer Incentive program. Excluding the one-time PERS contribution, the benefit-related expenses citywide are expected to increase by 5.2% or $3.1 million. Many expenses related to benefits are based on payroll costs and employee demographics, so many budgeted changes are the result of the changes to staffing levels and payroll costs identified above as well as changes in demographics and rates.

The budget reflects an increase of 4.3% overall for the health insurance line-item. Together, these represent an increase of approximately $0.8 million across all funds. Insurance costs are based on insurance premiums or actuarial analyses that account for usage trends and market costs as well as reserve requirements. Gresham's 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 that went into effect for fiscal year 2025/26. The budget for fiscal year 2026/27 reflects an increase of 4.4%, or $1.0 million, across all funds in the City, based on the changes to rates, salary costs and numbers of positions. Overall, 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.

PERS and the State of Oregon offered an Employer Incentive Program in the spring of 2025. This program allowed public employers to make contributions to buy-down their liability with PERS paired with a 25% match from the State of Oregon. The 2025/26 budget included 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. This resulted in a credit of 0.97% for fiscal year 2026/27, or an estimated $850,000. Thanks to this incentive program, Gresham will continue to receive credit in future PERS rates for the next 20 years.

Professional and Technical Services

The fiscal year 2026/27 budget shows an increase of $0.8 million after the exclusion of pass-through items or large grants.

Police and Fire show increases of approximately $308,000 and $138,000 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.

Budgets for contracted services in many areas typically fluctuate depending on the status of special funding received or special projects required. For fiscal year 2026/27 many of the budgets across the City were decreased due to the budget development process.

Property Services

The Property Services category shows an increase for fiscal year 2026/27 of $353,000.

Utility services overall show an increase of $175,000 citywide, primarily in Facilities, Parks, Water and Wastewater.

Rent and lease related expenses are shown to increase by $31,000. Increases are related to the lease for the fleet shop.

Cell phone/wireless services show an increase of $123,000 citywide. The increase reflects the inclusion of certain internet services that were inadvertently dropped from the fiscal year 2025/26 budget.

Other Services

This category shows a decrease of approximately $190,000 for fiscal year 2026/27.

Training and travel-related costs are budgeted to decrease by approximately $72,000 on a citywide basis. While recognizing that access to training for job specific functions and necessary certifications is critical to staff development and retention, these budgets were reduced through the modified zero-based budget approach this fiscal year. 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 show an overall decrease of approximately $77,000 spread across the entire city.

The Urban Flood Safety Fee paid to the Urban Flood Safety & Water Quality District is expected to increase approximately $27,000 for fiscal year 2026/27.

Other line items in this category showed decreases across the organization, totaling approximately $68,000.

Materials

The net decrease in this category is approximately $2.7 million for fiscal year 2026/27.

With the transition to the groundwater transition, the budget no longer includes the purchase of water from the City of Portland. This decreases the budget by $2.4 million from fiscal year 2025/26. Costs to operate the new groundwater system are spread across multiple line items throughout the Water Fund.

Fiscal year 2026/27 reflects an increase of $195,000 for the replacement of computers, software and other Information Technology (IT) related expenditures. Changes primarily are reflected in IT and Wastewater.

Supplies related to vehicle and equipment maintenance across several service areas are shown to decrease by $248,000 primarily in fleet based on anticipated needs in fiscal year 2026/27. The fuel appropriation is shown to remain consistent. Given the uncertainty around fuel prices, the contingency for fuel is increased and can be accessed with Council approval should the need arise. Contingency is budgeted separately from the operating budget.

Minor Tools & Equipment decreased by approximately $105,000 primarily in Fire due to one-time replacement of equipment necessitated by significant events the Fire Department responded to during the year.

City Grants & Contributions

Changes within this category show a total increase of approximately $367,000 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.

Urban Renewal shows an increase of $375,000 for a potential grant program in the new Downtown/Civic Urban Renewal Area.

Insurance

Workers' compensation and liability claims are budgeted based on actuarial analysis. Overall, this category shows a decrease of approximately $546,000 for fiscal year 2026/27, primarily related to payment of large claims in fiscal year 2025/26. The decrease in claims paid is partially offset by increases in insurance premiums.

Internal Payments

The utility license fees paid by the City's water, wastewater and stormwater utilities are projected to increase by approximately $7,000 in fiscal year 2026/27 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 $3.7 million relative to fiscal year 2025/26 primarily related to scheduled vehicle and equipment replacement activity in the Equipment Replacement Fund. The budget includes the purchase of a CCTV van for Stormwater and a Vactor Truck for Water. This also includes an amount carried over for the remaining payments due on the three fire engines expected to arrive in fall 2026.

Operating Budget – Non-Adjusted Comparison – FY 2026/27 vs. FY 2025/26

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.

Non-Operating Budget Comparison – FY 2026/27 vs. FY 2025/26

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 2026/27 are described below:

Capital Improvement Projects

The Transportation Capital Improvement Fund reflects a decrease as several projects progress to completion. Projects included in this budget are NE Cleveland – Stark to Burnside, 162nd Avenue from Glisan to Halsey, SE 181st from Stark to Burnside, and the intersection of 223rd and Stark.

The Footpaths and Bike Routes Subfund, within the Transportation Capital Improvement Fund, shows a small decrease in appropriation reflecting the work completed in fiscal year 2025/26. 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 2025/26. 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 an increased appropriation for fiscal year 2026/27 as projects focus on the rehabilitation and upgrades to the system infrastructure, replacement of aged pipes, seismic upgrades to Regner reservoir and the Division Pump Station, and continued work on the City’s groundwater system.

The Wastewater Capital Improvement Fund also shows an increased appropriation for fiscal year 2026/27 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 a decreased appropriation since the Gradin Sports Park project is complete. Projects utilizing the Metro Local Share allocation continue into fiscal year 2026/27.

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 2026/27 budget allows for improvements to the Yamhill Corridor, as well as work related to the replacement of Fire Station 74.

The City Facility Capital Fund shows a decrease in appropriation from fiscal year 2026/27 which included several large one-time projects.

The Enterprise Systems Replacement Fund shows a decreased appropriation for fiscal year 2026/27. 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.

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 2026/27 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 2.0% 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 2026/27 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 2026/27 shows a lower 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

Resources	2023/24 Actual	2024/25 Actual	2025/26 Revised Budget	2026/27 City Manager Proposed	2026/27 Budget Committee Approved	2026/27 City Council Adopted
Taxes	37,395,048	51,666,303	52,949,000	54,962,000	54,962,000	54,962,000
Licenses & Permits	5,204,508	7,819,078	4,501,000	4,940,000	4,940,000	4,940,000
Intergovernmental	57,474,562	67,302,290	127,081,000	148,802,000	149,163,000	149,163,000
Charges for Services	82,459,003	92,263,813	95,753,000	104,089,000	104,089,000	104,089,000
Utility License Fees	24,550,971	26,148,279	27,726,000	29,126,000	29,126,000	29,126,000
Miscellaneous Income	29,272,013	31,565,923	21,383,100	19,155,100	19,155,100	19,155,100
Internal Payments	21,958,974	26,811,333	27,143,000	27,316,000	27,316,000	27,316,000
Interfund Transfers	47,632,403	77,324,915	102,311,000	105,644,000	105,644,000	105,644,000
Internal Svc Chrg	33,854,547	35,432,943	40,595,515	42,329,292	42,329,292	42,329,292
Financing Proceeds	-	17,264,817	22,178,000	4,000,000	4,000,000	4,000,000
Beginning Balance	358,382,920	361,787,894	384,869,000	384,256,900	384,256,900	384,256,900
Total Resources	**698,184,950**	**795,387,587**	**906,489,615**	**924,620,292**	**924,981,292**	**924,981,292**
Requirements						
Office of Governance & Mgmt	2,908,139	2,847,938	4,487,895	4,083,737	4,083,737	4,083,737
City Attorney's Office	7,290,353	8,007,477	11,335,221	10,878,299	10,878,299	10,878,299
Budget & Finance	7,088,979	7,160,094	9,469,877	9,492,150	9,492,150	9,492,150
Information Technology	6,978,711	7,963,148	9,272,850	10,399,499	10,399,499	10,399,499
Citywide Services	25,729,693	29,185,202	45,642,777	47,328,293	47,328,293	47,328,293
Police	46,298,152	50,937,302	66,214,970	64,910,030	64,910,030	64,910,030
Fire	35,029,598	40,179,639	50,809,956	49,780,355	49,780,355	49,780,355
Urban Renewal	1,314,150	1,287,455	2,016,000	2,477,757	2,477,757	2,477,757
Urban Design & Planning	3,696,328	11,436,541	21,219,508	17,722,570	18,083,570	18,083,570
Community Development	11,711,835	4,231,378	6,380,549	6,241,815	6,241,815	6,241,815
Economic Development	-	1,916,312	8,519,945	10,148,528	10,148,528	10,148,528
Community Services	2,874,877	4,524,557	5,633,064	5,402,788	5,402,788	5,402,788
Youth & Recreation Services	-	3,491,835	6,759,278	5,276,730	5,276,730	5,276,730
Parks	5,870,419	5,203,518	6,340,381	6,420,774	6,420,774	6,420,774
Environmental Services	58,304,289	60,726,673	82,572,807	81,996,149	81,996,149	81,996,149
Operating Total	*215,095,524*	*239,099,069*	*336,675,078*	*332,559,474*	*332,920,474*	*332,920,474*
Capital Improvement	54,706,465	78,799,329	231,761,000	264,353,000	264,353,000	264,353,000
Debt Service	11,572,764	11,147,146	13,521,000	16,009,000	16,109,000	16,109,000
Transfers	47,632,403	77,324,915	102,311,000	105,644,000	105,644,000	105,644,000
Contingency	-	-	22,626,907	23,136,050	23,136,050	23,136,050
Other Requirements	7,389,900	10,436,045	8,652,000	7,955,000	7,955,000	7,955,000
Unappropriated	361,787,894	378,581,083	190,942,630	174,963,768	174,863,768	174,863,768
Non-Operating Total	*483,089,426*	*556,288,518*	*569,814,537*	*592,060,818*	*592,060,818*	*592,060,818*
Total Requirements	**698,184,950**	**795,387,587**	**906,489,615**	**924,620,292**	**924,981,292**	**924,981,292**

Note: When compared to Annual Comprehensive Financial Report, the actuals columns for this report (and all other reports pages in this document) may display minor rounding differences

GENERAL & LOCAL OPTION LEVY FUND

General Fund (including Police, Fire & Parks Subfund)

Collectively, ongoing General Fund revenues typically increase around 3% per year, with some areas performing above trend and other areas lagging, depending on specific conditions. 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 annual budget development process and daily budget management.

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% going to parks.

For fiscal year 2026/27, General Fund expenditures exceed revenues by approximately $10 million. This gap was expected in the General Fund forecast and includes 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 allows City Council and staff time to continue addressing 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 $13.6 million in fiscal year 2026/27. 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 18 existing Police jobs and 10 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 positions previously funded by the American Rescue Plan Act (ARPA).

BUSINESS FUNDS

Urban Design & Planning

Service revenues for Urban Design & 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 limited.

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 2026/27.

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 & 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 Transportation Network Company fees, which are fees on rideshare companies. Close monitoring of all fund revenues will be required throughout the fiscal year.

In the fiscal year 2026/27 budget, revenue has been budgeted conservatively to reflect the uncertain development picture. This means that current resources are not sufficient to fund ongoing operations, and there is a draw on the fund balance required to create a balanced budget. However, the fund has provided contributions to the fund balance in each of the last three completed years that offset the budgeted draw in fiscal year 2026/27.

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 2026/27 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 City Council is expected to provide stable funding for the Rental Inspection program for at least the next five years.

Building

The Building program is designed to be self-supporting with development-related fees and charges. Revenues are projected to be steady in 2026/27 over prior year budgets. Workload demands in the development arena are anticipated to be strong overall. Intergovernmental agreements to provide plan review and inspection services for Fairview, Troutdale and Wood Village are expected to continue.

Due to the variable nature of development throughout East County, the City conservatively budgets revenue to ensure the fund does not get in a situation where it is not able to fund operations in a sustainable way. As such, there are years where ongoing operations may be funded with the fund balance, but are offset by years with strong development when the City can replenish the fund balance. The goal is to be able to provide continuous service to the community, even in more difficult economic times.

The fiscal year 2026/27 budget does include a structural imbalance between resources and requirements, requiring a draw from the fund balance. However, this was anticipated and the fund has been able to make contributions into the fund balance in each of the last four years that have offset this budgeted draw. The fund is forecasted to remain stable for at least the next five years.

Urban Renewal

For the first time in over 20 years, the City Council has approved the creation of a new Urban Renewal Area (URA). This URA will be located in the Downtown/Civic neighborhoods and will begin operations in July 2026. Along with the existing Rockwood-West Gresham URA, the Gresham Redevelopment Commission (GRDC) oversees the URAs in Gresham, and contracts with the City for administration and capital project management.

The Urban Renewal Fund in the City's budget represents the costs associated with administration of the URAs and are funded via transfers from the GRDC (more detail is provided in the GRDC Budget Document). 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 property redevelopment, which brings assessed value escalation. Specific sources of growth include new construction and reinvestments in industrial equipment.

The development market in Gresham's URAs 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 URA increased, which was also reflected in the Metro Area. Staff keeps a close eye on development trends to ensure accurate forecasts for Urban Renewal resources.

Since the Urban Renewal Fund on the City side is funded with GRDC's resources, the fund endeavors to be structurally balanced but also not to hold a balance on the City side, allowing GRDC maximum flexibility for project dollars. There may be instances in the future wherein the fund may not be structurally balanced to spend down the fund balance and preserve funding on the GRDC side; however, for fiscal year 2026/27 the fund remains structurally balanced.

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.

Development-related activity and related service revenues for this fund are expected to remain volatile as housing markets 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.

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 2026/27 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 the 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 legislative funding action was through House Bill 2017 (2017), which only recently reached full phase-in in 2024. More recently, House Bill 3991 (2025) was enacted to provide additional statewide transportation funding; however, several revenue provisions are currently subject to a voter referendum. Consistent with conservative forecasting practice, anticipated transportation revenues assume continuation of existing statutory rates until voter direction is resolved. This assumption extends the current outlook of modest or sluggish revenue growth in the near term.

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 so as 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 account for the budgeted addition of a crew truck for concrete-related projects in City spaces.

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 limited.

Water

Drinking water services are budgeted in three funds: an operating fund, a construction fund, 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 2026/27, 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 in line with 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 is expected to be close to the percentage of the rate increase adopted for the year. Overall utility delinquency remains stable; however, there is a historically high demand for customer assistance. Various economic factors have increased financial strain on customers and continue to drive elevated assistance requests. 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.

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. Large expansion projects that rely on SDCs are unlikely to be practicable.

In fiscal year 2025/26, the City – in partnership with Rockwood People's Utility District – converted its water source to groundwater. As a result, operating expenditures for fiscal year 2026/27 are reduced from fiscal year 2025/26 levels, primarily due to the expiration of the City's wholesale water supply contract with Portland Water Bureau. Those savings are partially offset by new expenses related to producing, treating, and storing water. Fiscal year 2026/27 expenditures also include the addition of a vactor truck to enhance maintenance capability, crew safety, and timely repair and replacement of water infrastructure.

Significant efforts in the Water capital program focus on concluding groundwater-related projects and satisfying long-term community water demand. 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 2026/27. 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 limited.

Stormwater

Stormwater services are budgeted in three funds: an operating fund, a construction fund, 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 2026/27, the cost of services is expected to increase in line with the utility rate structure adopted. 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 for Stormwater follows a pattern of greater escalation with the development of undeveloped land, 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. Overall utility delinquency remains stable; however, there is a historically high demand for customer assistance. Various economic factors have increased financial strain on customers and continue to drive elevated assistance requests. 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.

Since fiscal year 2024/25, the City has been 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 2026/27 show an increase from fiscal year 2025/26 consistent with the financial forecast. This increase includes the addition of a camera van to expand system condition assessments, which allow City staff to evaluate and prioritize infrastructure repair and replacement.

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 correspondingly 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.

Growth-related projects that increase system capacity are primarily due 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 limited. Cash receipt of Pleasant Valley and Springwater system development charge revenues are relatively low and therefore unable to support additional growth-related debt.

Wastewater

Wastewater services are budgeted in three funds: an operating fund, a construction fund, 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 2026/27, the cost of services is expected to increase in line with the utility rate structure adopted. 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. Overall utility delinquency remains stable; however, there is a historically high demand for customer assistance. Various economic factors have increased financial strain on customers and continue to drive elevated assistance requests. 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. Fiscal year 2026/27 capital activity is largely shaped by regulatory compliance requirements and long-term system planning. Ongoing investments reflect the City's strategy to maintain permit compliance, support future capacity needs, and strengthen asset resiliency. While much of the capital program is funded through operating revenues and repair and replacement reserves supported by rates, the City is anticipating a debt issuance to support construction of a new anaerobic digester, an oxygen-free tank to break down waste. This investment advances long-term capacity objectives, improves operational flexibility, and promotes more effective asset management, while the strategic use of financing helps align costs with the customers and future users who will benefit and mitigates the potential for abrupt rate impacts.

Growth-related projects that increase system capacity are a minor part of the Wastewater capital plan. These projects are intended to open the door so that 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 limited. Cash receipt of Pleasant Valley and Springwater system development charge revenues are relatively low and therefore unable to support additional growth-related debt.

SUPPORT FUNDS

The fiscal year 2026/27 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 2026/27 budget 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 in the Internal Service Charges 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 specific purposes. While there are a multitude of programs/grants in the fund, there are five large items for fiscal year 2026/27.

- *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 2026/27 represents the anticipated share of funding that will be remaining for projects. One hundred percent 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.
- *OBDD Civic Neighborhood Grant* – The State of Oregon Business Development Department is providing funding for water, sewer, and stormwater infrastructure improvements that will support affordable housing development in Gresham.

System Development Charges

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

There is budgetary authority included in the System Development Charge Fund to allow for potential SDC credits associated with developer-built infrastructure in Pleasant Valley and Springwater. It is expected that in the near term the majority of system development revenues coming from these 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 debt payments associated with the groundwater project.

CDBG/HOME

Community Development Block Grants (CDBG) and the HOME Investment Partnership Program are federal block grants issued by the US Department of Housing & Urban Development focused on housing and infrastructure development. CDBG and HOME program resources are expected to be level with prior year disbursements from the federal government. The last portion of a special allocation that the City received in 2021/22 was fully expended in 2025/26 and is now finished. CDBG and HOME program resources will still require close monitoring as these resources depend on federal budget actions.

Debt

The budget for fiscal year 2026/27 reflects existing long-term debt obligations related to the groundwater expansion project and capital-related 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. The groundwater system was also supported by a Water Infrastructure Finance and Innovation Act (WIFIA) loan. New debt issuance for Water is not currently assumed. Wastewater is expected to use debt to support large permit-related projects at the treatment plant. 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 2026/27 budget for capital funds reflects the continuation of projects that were started, but not completed, in fiscal year 2025/26, as well as several proposed new projects.

Many capital improvement projects in fiscal year 2026/27 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 is also a key area of emphasis in several programs.

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 2026/27. 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.

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. Fiscal year 2026/27 efforts focus primarily on final well production projects as the program concludes.

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 addition of an anaerobic digester at the treatment plant will enhance capacity to treat waste and promote system resiliency.

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.

Strategic Plan

The City of Gresham's Strategic/Vision Plan is under construction!

The City of Gresham's 2022-2025 Strategic Plan expired at the end of 2025. With Council's guidance, staff are hard at work to update and refine the next evolution of a long-term vision plan supported by a Council-adopted 2-year (Biennium) Strategic Plan. Council work sessions on this topic are scheduled for April and May 2026, with the final plan expected to be brought before City Council in early summer of 2026 for adoption. The Biennium Strategic Plan will span July 1, 2026 through June 30, 2028. Additional information will be shared on the City's website at GreshamOregon.gov.

Proposed artwork:

Budget Development Process

Budget Process

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

Process Design – July/August

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

Fund Evaluation and Financial Forecasting – September/October/November

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

Develop Budget Proposals – December/January/February

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

Balance Funds and Finalize Proposed Budget – March/April

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

Proposed Budget – April

- 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.

Budget Structure Overview

Fund Structure

The City's budget for fiscal year 2026/27 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
- Business Funds
- Infrastructure Funds
- Central Support Funds
- Special Revenue & Non-Operating 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 15 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 Services
- 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.

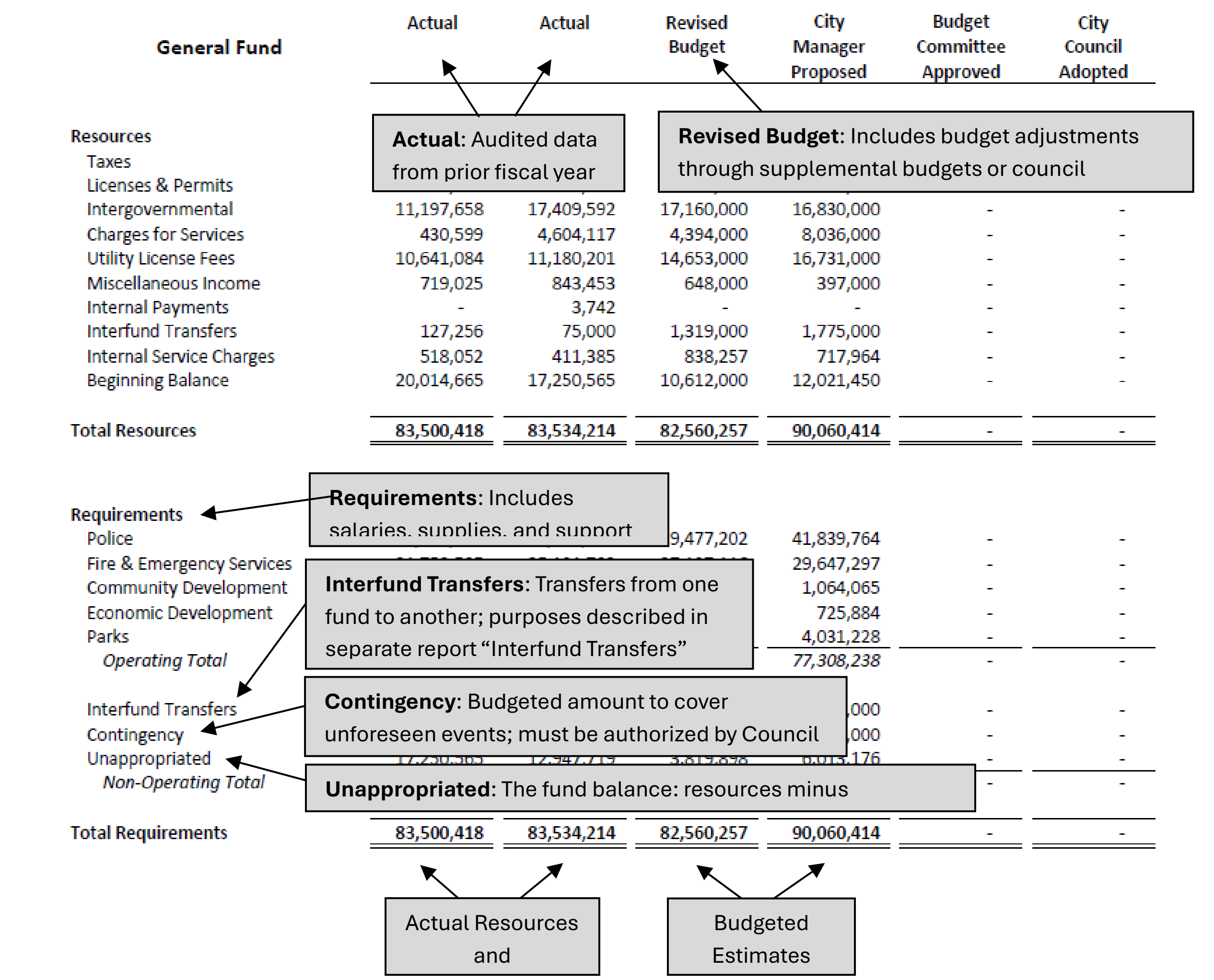
The top section of the Resources and Requirements by Fund reports shows "Resources." These are grouped into categories based on the type and/or source of revenue. Next, the report shows "Requirements." These are grouped into two main categories. The first section shows requirements or expenditures allocated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

Standardized Budget Reports

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

Budget Report Format

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



General Fund	Actual	Actual	Revised Budget	City Manager Proposed	Budget Committee Approved	City Council Adopted
Resources						
Taxes	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Licenses & Permits	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Intergovernmental	11,197,658	17,409,592	17,160,000	16,830,000	-	-
Charges for Services	430,599	4,604,117	4,394,000	8,036,000	-	-
Utility License Fees	10,641,084	11,180,201	14,653,000	16,731,000	-	-
Miscellaneous Income	719,025	843,453	648,000	397,000	-	-
Internal Payments	-	3,742	-	-	-	-
Interfund Transfers	127,256	75,000	1,319,000	1,775,000	-	-
Internal Service Charges	518,052	411,385	838,257	717,964	-	-
Beginning Balance	20,014,665	17,250,565	10,612,000	12,021,450	-	-
Total Resources	83,500,418	83,534,214	82,560,257	90,060,414	-	-
Requirements						
Police	[illegible]	[illegible]	9,477,202	41,839,764	-	-
Fire & Emergency Services	[illegible]	[illegible]	[illegible]	29,647,297	-	-
Community Development	[illegible]	[illegible]	[illegible]	1,064,065	-	-
Economic Development	[illegible]	[illegible]	[illegible]	725,884	-	-
Parks	[illegible]	[illegible]	[illegible]	4,031,228	-	-
Operating Total	[illegible]	[illegible]	[illegible]	*77,308,238*	-	-
Interfund Transfers	[illegible]	[illegible]	[illegible]	[illegible]	-	-
Contingency	[illegible]	[illegible]	[illegible]	[illegible]	-	-
Unappropriated	[illegible]	[illegible]	[illegible]	[illegible]	-	-
Non-Operating Total	[illegible]	[illegible]	[illegible]	[illegible]	-	-
Total Requirements	83,500,418	83,534,214	82,560,257	90,060,414	-	-

Organizational Changes

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 2026/27 Changes

There were no significant reorganizations that occurred at the fund or department level during fiscal year 2025/26 that impact the fiscal year 2026/27 budget.

There were several divisions that were closed as specific activities required such as the expiration of grants. Of note, the Economic Development Administration division was consolidated with the Economic Development division within the Economic Development Department. The new division of note is the Urban Renewal Civic division that was created to manage the activities of the new Urban Renewal plan area.

Additionally, no funds were opened or closed as part of the Proposed Budget for fiscal year 2026/27.

Overview of Fiscal Year 2025/26 Changes

Re-opened Fund

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 were 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 was transferred to the Youth & Recreation Services department. Following conversations initiated during Budget Committee and direction from City Council, Mediation Services, in Community Services, 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.)

Organizational Changes

Overview of Fiscal Year 2023/24 Changes

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

New Funds – Details

Local Option Levy: impact on Police Department	**FY 2023/24**	**FY 2024/25, FY 2025/26 and FY 2026/27**
Fund	N/A	Local Option Levy
Department	N/A	Police
Divisions	N/A	Police Operations Police Records Police Services

Local Option Levy: impact on Fire Department	**FY 2023/24**	**FY 2024/25, FY 2025/26 and FY 2026/27**
Fund	N/A	Local Option Levy
Department	N/A	Fire
Divisions	N/A	Emergency Operations Fire Marshal's Office

Organizational Changes by Division – Details
(listed alphabetically by *Division* name)

Building	**FY 2023/24**	**FY 2024/25, FY 2025/26 and FY 2026/27**
Fund	Building	Building
Department	Econ & Dev Services	Community Development
Divisions	Building	Building

Business Incentive Program	**FY 2023/24**	**FY 2024/25, FY 2025/26 and FY 2026/27**
Fund	Designated Purpose	Designated Purpose
Department	Econ & Dev Services	Economic Development
Divisions	Business Incentive Program	Business Incentive Program

CDBG/HOME Administration, CDBG/HOME Projects	**FY 2023/24**	**FY 2024/25, FY 2025/26 and FY 2026/27**
Fund	CDBG & HOME	CDBG & HOME
Department	Econ & Dev Services	Urban Design & Planning
Division	CDBG/HOME Administration CDBG/HOME Projects	CDBG/HOME Administration CDBG/HOME Projects

Community Dev Administration	**FY 2023/24**	**FY 2024/25, FY 2025/26 and FY 2026/27**
Fund	Building	Building
Department	Econ & Dev Services	Community Development
Divisions	Community Dev Administration	Community Dev Administration

Organizational Changes

Community Dev Support Services	FY 2023/24	FY 2024/25, FY 2025/26 and FY 2026/27
Fund	Building	Building
Department	Econ & Dev Services	Community Development
Divisions	Community Dev Support Services	Community Dev Support Services

Economic Development	FY 2023/24	FY 2024/25, FY 2025/26 and FY 2026/27
Fund	General	General
Department	Econ & Dev Services	Economic Development
Division	Economic Development	Economic Development

Economic Dev Administration	FY 2023/24	FY 2024/25, FY 2025/26	FY 2026/27
Fund	General	General	General
Department	Econ & Dev Services	Economic Development	Economic Development
Divisions	Economic Dev Admin	Economic Dev Admin	Economic Development (combined into 1 division)

Economic & Dev Grants	FY 2023/24	FY 2024/25, FY 2025/26 and FY 2026/27
Fund	Designated Purpose	Designated Purpose
Department	Econ & Dev Services	Economic Development
Divisions	Economic & Dev Grants	Economic & Dev Grants

Enterprise Zone Projects	FY 2023/24	FY 2024/25, FY 2025/26 and FY 2026/27
Fund	Designated Purpose	Designated Purpose
Department	Econ & Dev Services	Economic Development
Division	Enterprise Zone Projects	Enterprise Zone Projects

Fire Stations	FY 2023/24	FY 2024/25, FY 2025/26 and FY 2026/27
Fund	Facilities & Fleet Management	Facilities & Fleet Management
Department	Fire	Citywide Services
Divisions	Fire Stations	Facilities Operations (combined into 1 dept/division)

Mediation Services	FY 2023/24 and FY 2024/25	FY 2025/26 and FY 2026/27
Fund	Designated Purpose	N/A
Department	Community Livability	N/A
Division	Mediation Services	N/A

Metro Housing Bond	FY 2023/24	FY 2024/25, FY 2025/26 and FY 2026/27
Fund	Designated Purpose	Designated Purpose
Department	Econ & Dev Services	Community Dev
Division	Metro Housing Bond	Metro Housing Bond

Neighborhood Services, Community Engagement	FY 2023/24	FY 2024/25, FY 2025/26 and FY 2026/27
Fund	Administrative Services	Administrative Services
Department	Citywide Services	Citywide Services
Division	(split into 2 divisions) Neighborhood Services Community Engagement	(combined back into 1 division) Community Engagement

Organizational Changes

Permit Center	FY 2023/24	FY 2024/25, FY 2025/26 and FY 2026/27
Fund	Building	Building
Department	Econ & Dev Services	Community Development
Divisions	Permit Center	Permit Center

Planning	FY 2023/24	FY 2024/25, FY 2025/26 and FY 2026/27
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

Recreation	FY 2023/24 and FY 2024/25	FY 2025/26 and FY 2026/27
Fund	General Fund	General Fund
Department	Parks	Youth & Recreation Services
Division	Recreation	Recreation

Rental Inspection	FY 2023/24	FY 2024/25, FY 2025/26	FY 2026/27
Fund	Rental Inspection	Rental Inspection	Rental Inspection
Department	Econ & Dev Services	Community Livability	Community Services
Division	Rental Inspection	Rental Inspection	Rental Inspection

Sports Park Sponsorships	FY 2023/24	FY 2024/25, FY 2025/26 and FY 2026/27
Fund	Designated Purpose	Designated Purpose
Department	Parks, Recreation & Youth Services	Parks & Recreation
Division	Sports Park Sponsorships	Sports Park Sponsorships

Urban Renewal	FY 2023/24, FY 2024/25 and FY 2025/26	FY 2026/27
Fund	Urban Renewal	Urban Renewal
Department	Urban Renewal	Urban Renewal
Division	N/A	Urban Renewal Civic

Youth Services	FY 2023/24	FY 2024/25, FY 2025/26 and FY 2026/27
Fund	General	Designated Purpose
Department	Parks, Recreation & Youth Services	Youth Services
Division	Youth Services	(consolidated with Youth Grants) Youth Services & Grants

Youth Grants	FY 2023/24	FY 2024/25, FY 2025/26 and FY 2026/27
Fund	Designated Purpose	Designated Purpose
Department	Parks, Recreation & Youth Services	Youth Services
Division	Youth Grants	(consolidated with Youth Services) Youth Services & Grants

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CITY OF GRESHAM OREGON

Fiscal Year 2026/27 Adopted Budget

REVENUE INFORMATION SECTION

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Revenue Information Overview

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 state, county, and local levels, with remaining funds required to be spent by the end of 2026. Meanwhile, the City continues to actively pursue grant opportunities to supplement revenue sources, particularly related to public safety, transportation, and parks development.

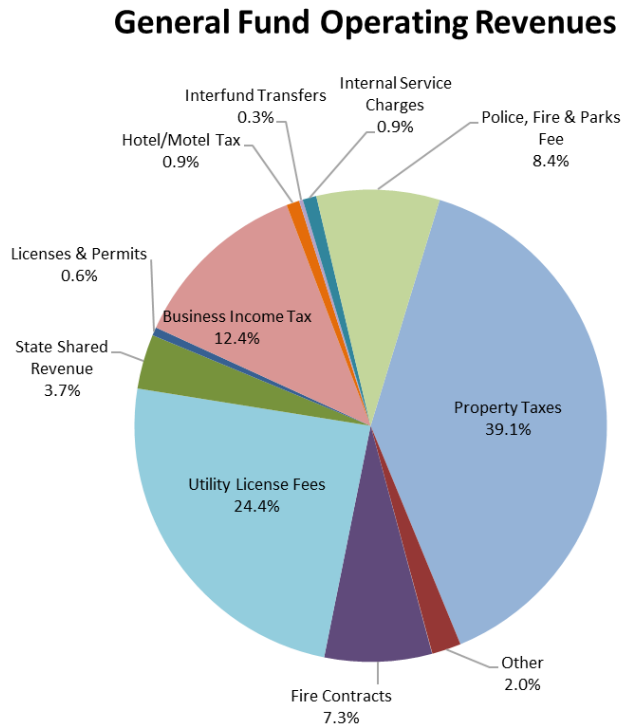
Overall, Gresham's financial outlook remains stable, with key revenue sources showing strength despite economic changes. The next sections provide a detailed breakdown of revenue sources and projections for each operating fund, ensuring the City's long-term financial health.

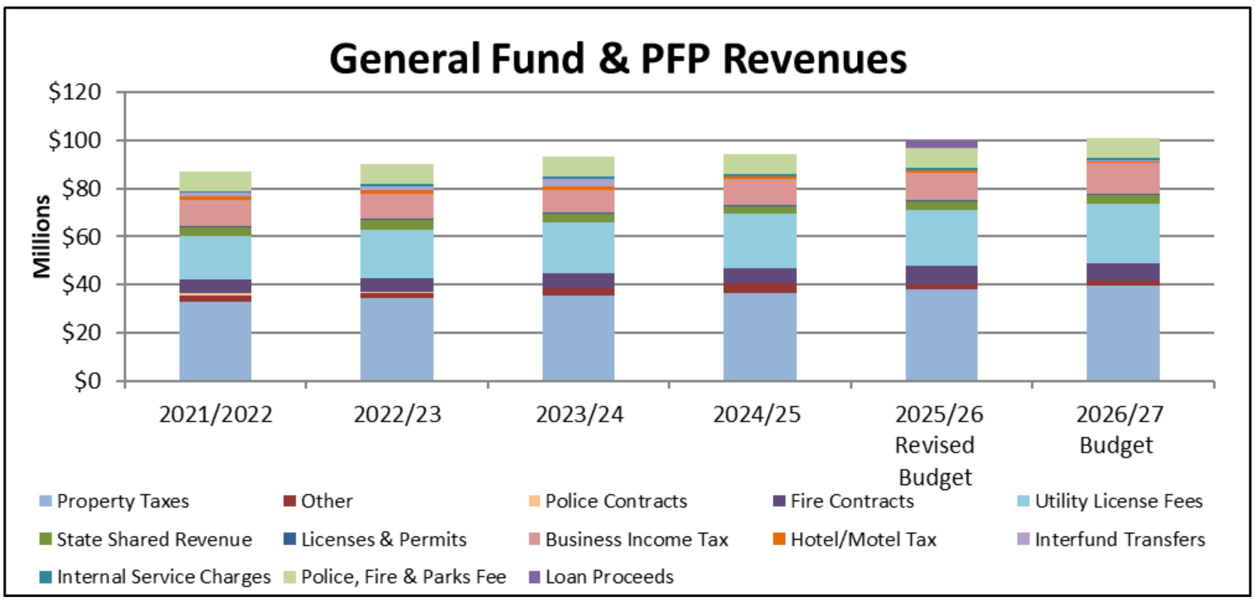
General Fund Revenues

- General Fund revenues are expected to total approximately $91.2 million for fiscal year 2026/27.

Revenues for the current fiscal year are projected to be in line with budgeted assumptions.

Budgeted revenue for fiscal year 2026/27 is a 4% increase over the projected ongoing revenue for fiscal year 2025/26.





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.

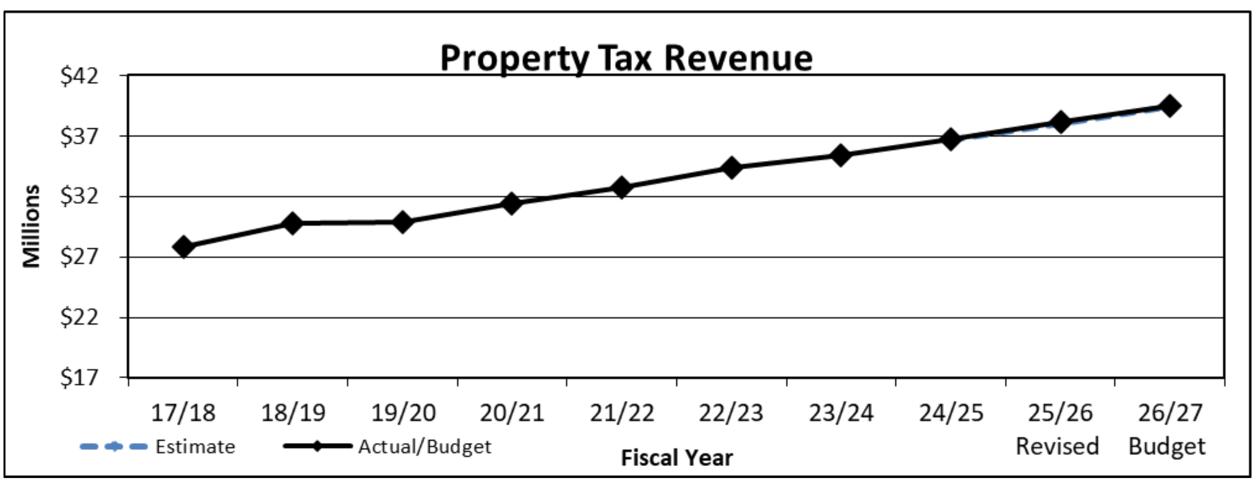
Based on legislative limits, the property tax revenues assume a 3% increase in existing taxable assessed value (TAV). It is expected that residential real market values will continue to increase, therefore the TAV of those properties is increasing at the maximum of 3%. This forecast also accounts for the fact that Urban Renewal in Gresham has frozen the growth of TAV and taxes for city use on approximately 11% 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 2026/27 and Gresham will see average growth in property tax revenues.

Highlights

For fiscal year 2026/27, the property tax revenue is budgeted at $39,460,000 including amounts received from delinquent accounts and interest. Anticipated property taxes from new construction and expiring abatements are included. This is a 3.9% increase from the 2025/26 forecast and a 3.5% increase over 2025/26 budget.



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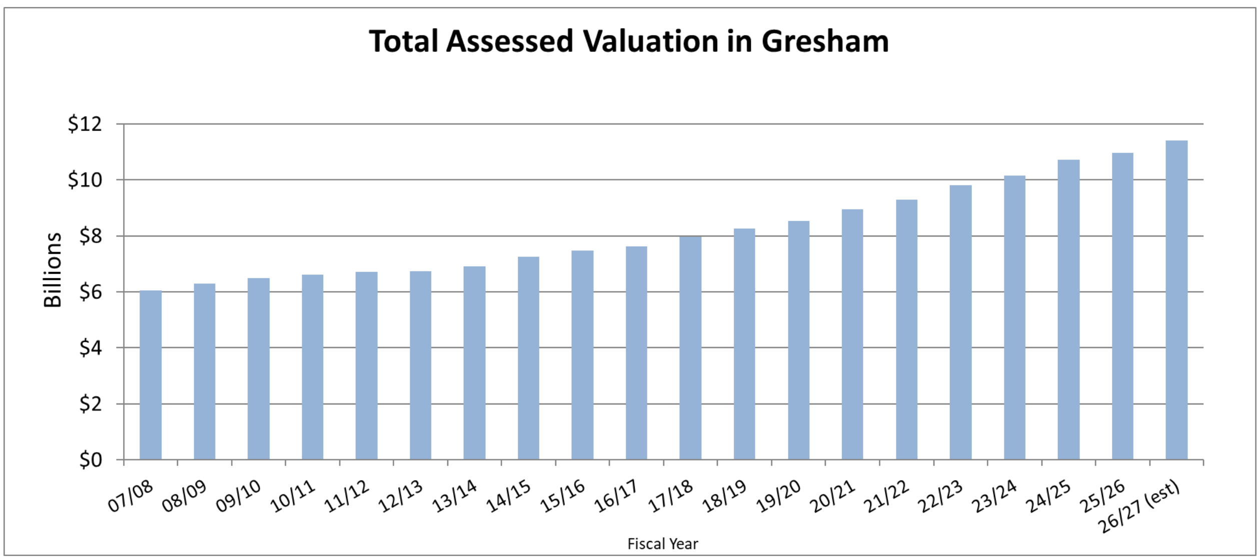
Computation of Property Taxes and Rates

OPERATING TAX AUTHORITY		2025/26 ACTUAL
2025 Assessed Value (AV)		$10,978,428,924 [1]
Permanent Tax Rate		3.6129
Property Tax Authority		39,663,966
Compression and other Adjustments		(67,677) [2]
Total Amount to Be Raised		39,596,289
Less allowance for discounts	2.5%	(989,907)
Less allowance for delinquencies	3.1%	(1,227,485)
AVAILABLE FOR APPROPRIATION		**$ 37,378,896**

OPERATING TAX AUTHORITY		2026/27 ESTIMATED
2025 Assessed Value (AV)		$10,978,428,924
Estimated AV Increases/Decreases for Existing Properties		401,149,995
Estimated AV of New Construction		30,000,000
Estimated 2026 Assessed Value (AV)		11,409,578,919
Permanent Tax Rate		3.6129
Property Tax Authority		41,221,668
Compression and other Adjustments		(61,710) [2]
Total Amount to Be Raised		41,159,958
Allowance for discounts	2.5%	(1,028,999)
Allowance for delinquencies	3.1%	(1,275,959)
AVAILABLE FOR APPROPRIATION		**$ 38,855,000**

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.



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 closed due to the changing development landscape across the City and the forecast was adjusted accordingly.

Economic Factors

Tourism is affected by gasoline prices and personal income.

Business travel improves when the economic environment improves.

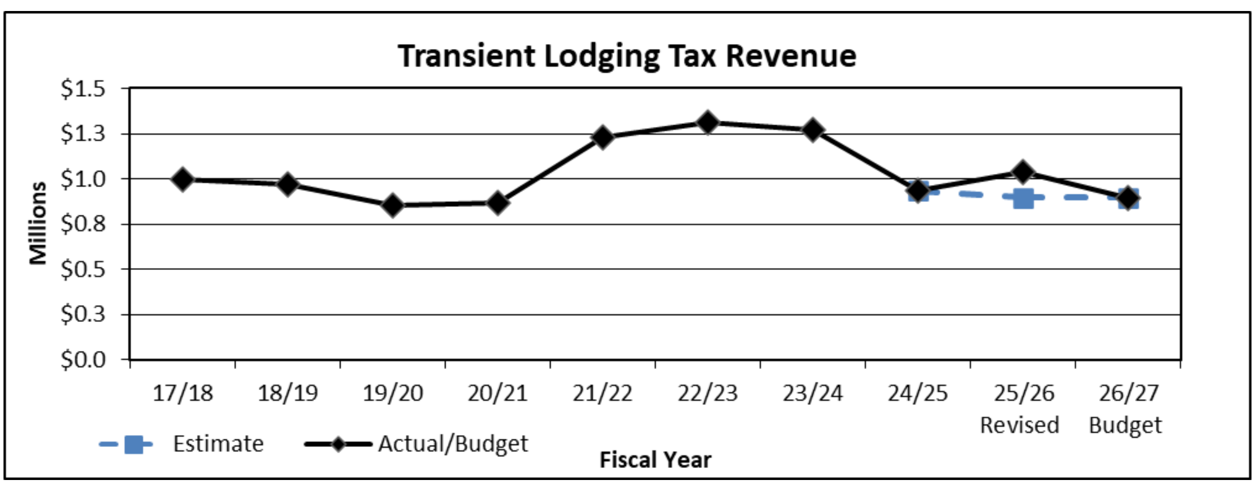
Major Influences

Market saturation and economic climate.

Highlights

Beginning in 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 2026/27, collections are expected to be $897,000.



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

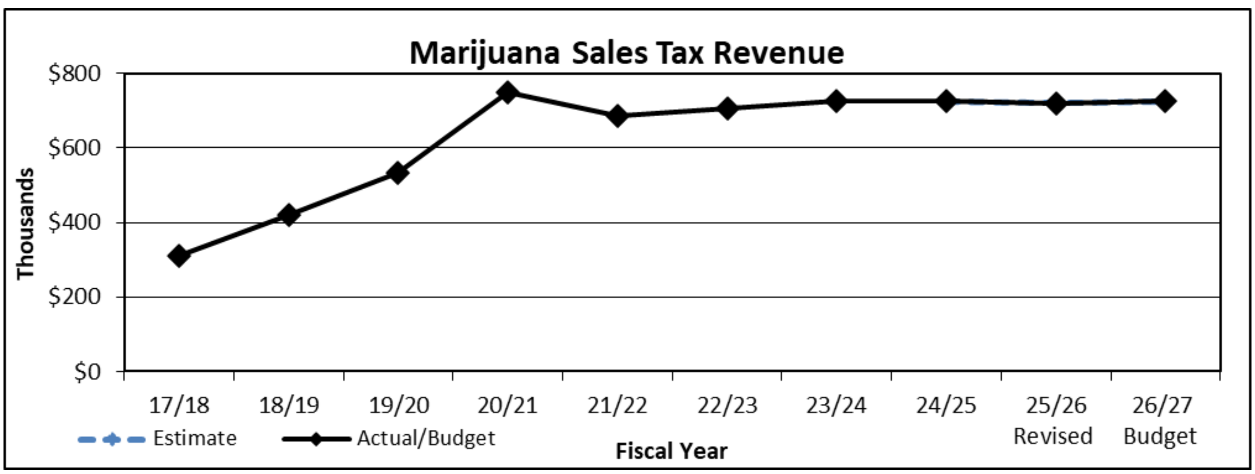
Major Influences

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 2026/27, collections are expected to be $724,000.



License 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 Gresham Fire Department).

Assumptions

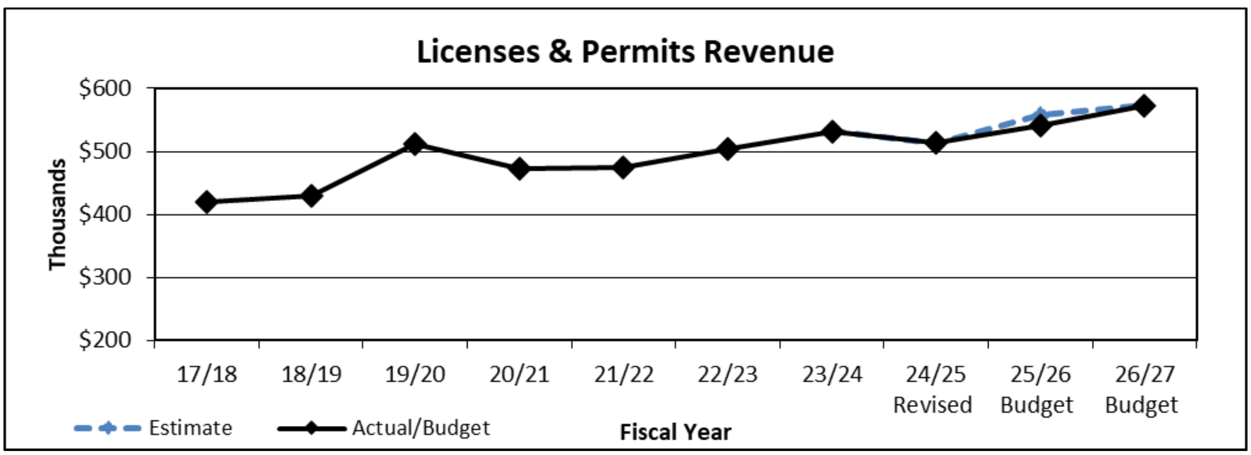
Licenses and permits revenues are expected to continue in the same pattern as the last several years.

Major Influences

Internal policy, economic climate, and collection rate.

Highlights

Anticipated revenue from licenses and permits in the General Fund is expected to be $573,000 in fiscal year 2026/27.

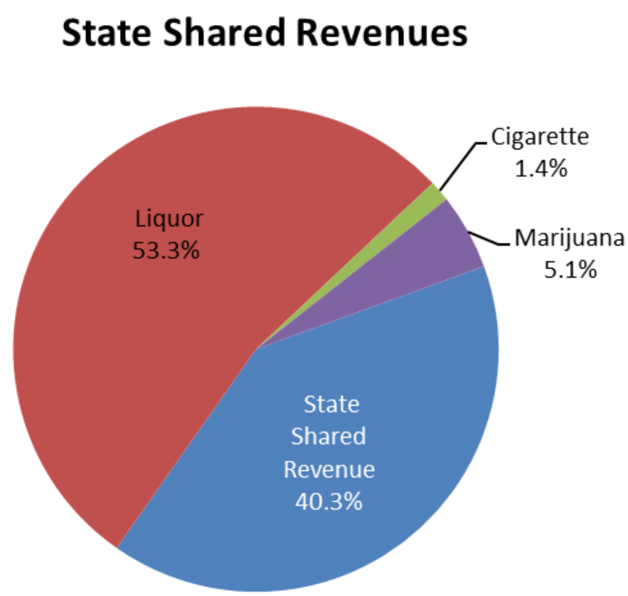


State Shared Revenues

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 $1.33 per pack cigarette tax. The cities' first distribution of one cent per package was adopted in 1967; a second cent for cities was added in 1986. The State distribution to localities is on a per capita basis.

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

911 Tax – During the 2012 Oregon Legislative Session Senate Bill 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 the revenue directly.

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

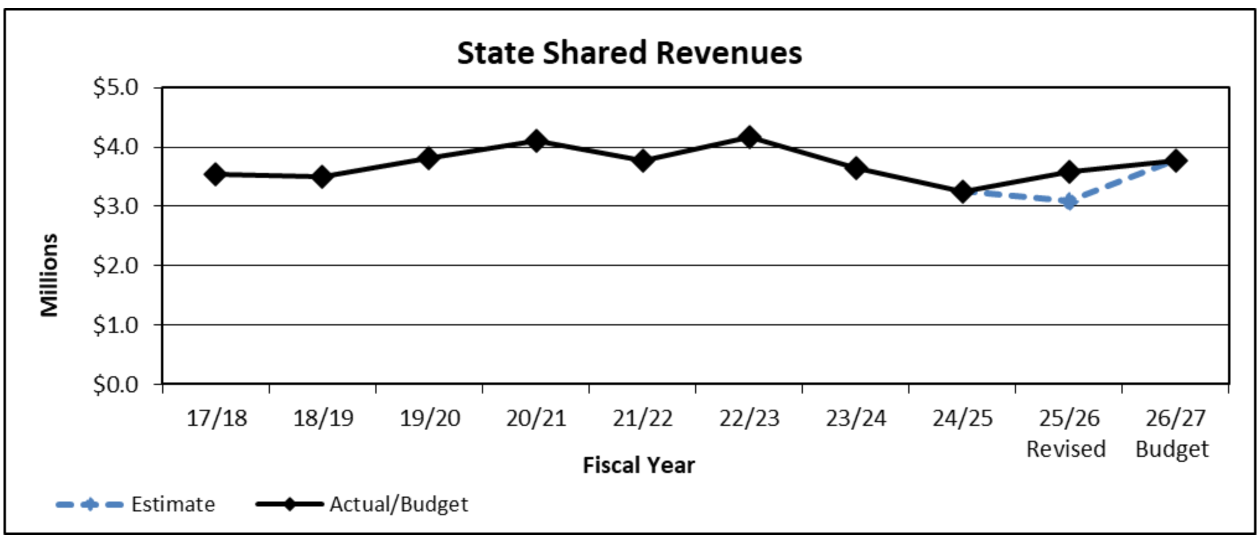
Liquor and cigarette prices, consolidated property tax rate, per capita income, and population (relative to the State), economic climate and state policy.

Highlights

In fiscal year 2026/27 State Shared Revenue and Liquor Tax are expected to increase over fiscal year 2025/26 estimates to $1.5 million and $2.0 million, respectively. This revenue had been temporarily depressed for several reasons due to State expenditures on a new facility for the Oregon Liquor and Cannabis Commission's warehouse reducing the amount available for sharing with local governments. The City now expects revenues to resume their traditional trajectory.

In fiscal year 2026/27 Cigarette Tax is expected to decrease over fiscal year 2025/26 estimates to $53,000. This estimate is consistent with the trending decrease in consumer behavior.

Marijuana state shared revenues are expected to stay level with fiscal year 2025/26 budgets at $191,000.



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.

Forecast and collections are backwards facing and reflect past economic activity in the region.

Economic Factors

The volatility of Business Income Tax revenue reflects regional economic fluctuations.

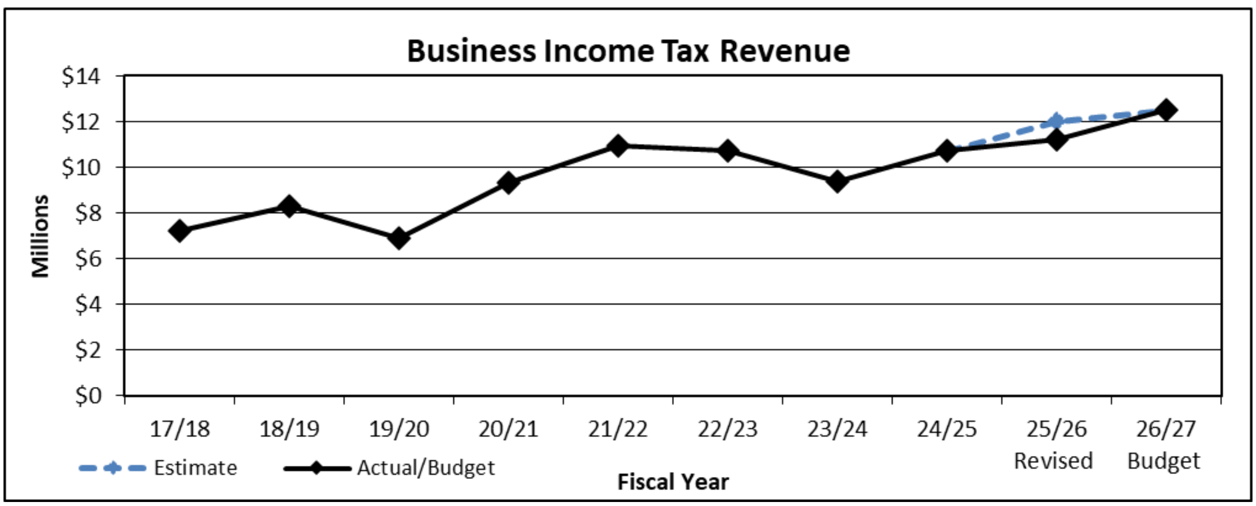
The tax is determined on the level of federally taxable business income.

Major Influences

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

Highlights

For fiscal year 2026/27, the Business Income Tax revenue is expected to increase compared to fiscal year 2025/26 forecasts to approximately $12.5 million.

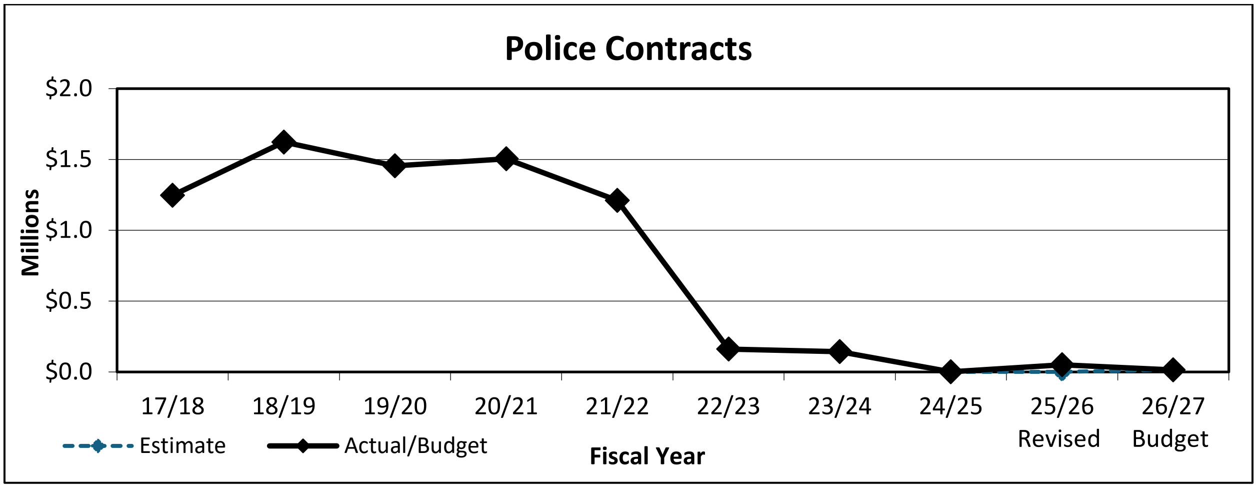


Police Service Contracts

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 $15,000 for fiscal year 2026/27.

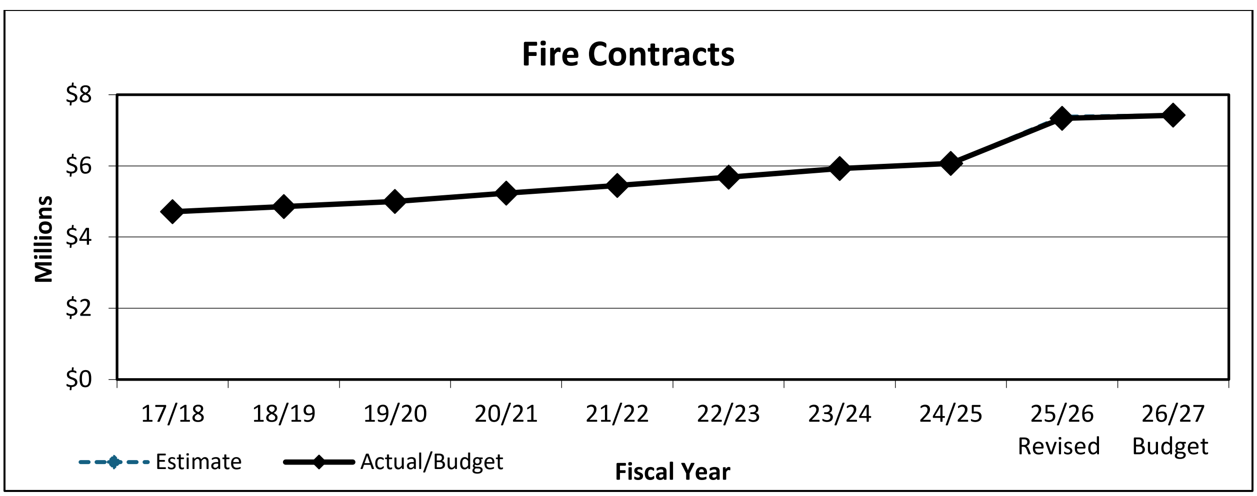


Fire Service Contracts

The cities of Wood Village, Troutdale and Fairview each have an intergovernmental agreement with Gresham to receive fire and emergency services.

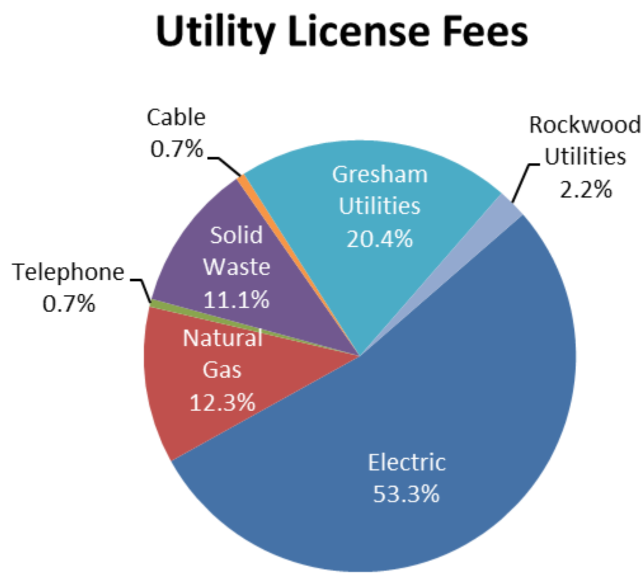
Fire District 10 has an intergovernmental agreement with Gresham to receive fire and emergency services that was renewed in fiscal year 2024/25.

The budgeted contracts total approximately $6.4 million for fiscal year 2026/27.



Utility License Fees

Gresham currently receives the following utility license fees:



Electric – Payments from electric providers 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. The total license fee is set at 10.0%, divided between the General Fund (9.0%) and the Streetlight Fund (1.0%).

Natural Gas –Payments from natural gas providers 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%. The license fee is 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 actual revenue of each cable company. The revenue Gresham receives is the license fee net of MHCRC administrative costs.

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

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 on actual revenues is charged to the Rockwood Water Public Utility District for water utilities.

Assumptions

Electric utility license fee revenues are expected to increase to $13.1 million due to scheduled rate increases by the utility providers and an increasing customer base.

Natural gas utility license fee revenues are expected to increase to $2.9 million due to scheduled rate increases by the utility providers and an increasing customer base.

Telephone utility license fee revenues are expected to decrease. 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 $5.0 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.

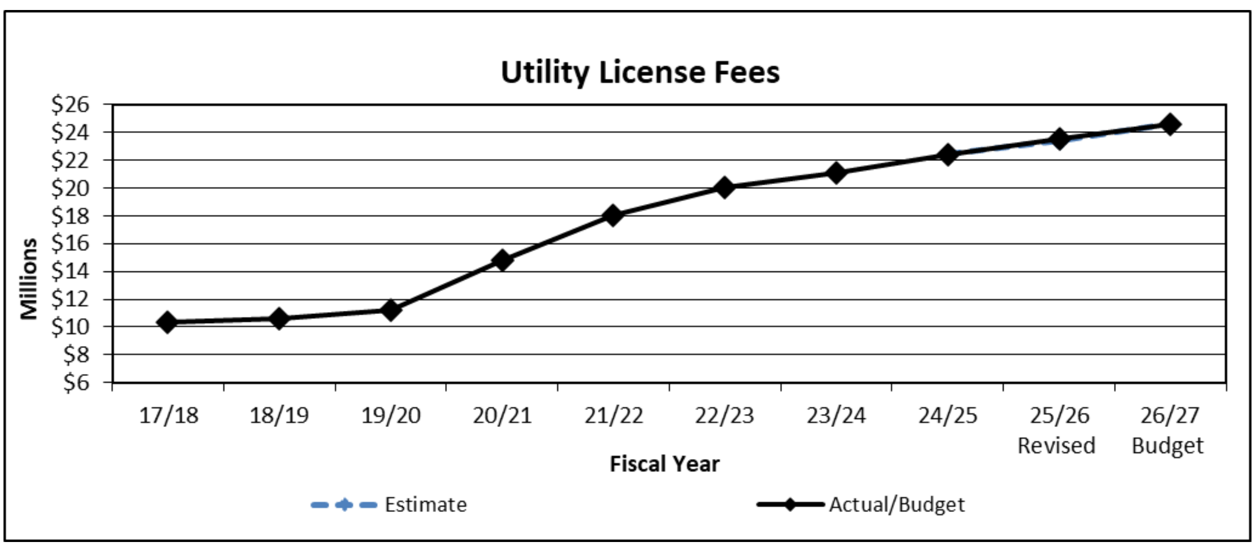
Major Influences

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

Highlights

Fiscal year 2025/26 utility license revenues are expected to be in line with budgets.

Utility license fee revenue is budgeted at $24.6 million in fiscal year 2026/27.



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. City 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 (PFP) 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 2026/27 Proposed Budget includes $8.5 million in PFP fees, consistent with the Financial Road Map.

OTHER REVENUE

Other intergovernmental agreements, including grants, alarm fines, hazmat response reimbursement and other miscellaneous service agreements, are budgeted at approximately $252,000.

Other charges for services, including fire inspections and vehicle release fees, is estimated at approximately $351,000.

Miscellaneous income, including interest, traffic, and parking fines, is estimated at $692,000.

Interfund transfers are budgeted at $256,000. This amount includes funds transferred from the three utility funds to pay for confined space rescue services provided by the Fire Department, as well as a one-time reimbursement of General Fund support to the mediation program.

Internal Service Charge revenue is budgeted at approximately $955,000.

BEGINNING BALANCE

The beginning fund balance for the General Fund is estimated to be about $29.4 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.

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 is $13.6 million for fiscal year 2026/27.

Computation of Property Taxes and Rates

OPERATING TAX AUTHORITY		2025/26 ACTUAL	OPERATING TAX AUTHORITY		2026/27 ESTIMATED
			2025 Assessed Value (AV)		$11,610,256,970
			Estimated AV Increases/Decreases for Existing Properties		460,507,709
			Estimated AV of New Construction		30,000,000
2025 Assessed Value (AV)		$11,610,256,970	Estimated 2026 Assessed Value (AV)		12,100,764,679
Permanent Tax Rate		1.3500	Permanent Tax Rate		1.3500
Property Tax Authority		15,673,847	Property Tax Authority		16,336,032
Compression and other Adjustments		(2,023,296) [1]	Compression and other Adjustments		(1,888,998) [1]
Total Amount to Be Raised		13,650,551	Total Amount to Be Raised		14,447,034
Less allowance for discounts	2.5%	(341,264)	Allowance for discounts	2.5%	(361,176)
Less allowance for delinquencies	3.1%	(423,167)	Allowance for delinquencies	3.1%	(447,858)
AVAILABLE FOR APPROPRIATION		**$ 12,866,120**	**AVAILABLE FOR APPROPRIATION**		**$ 13,638,000**

Notes:

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

Urban Design & Planning Fund

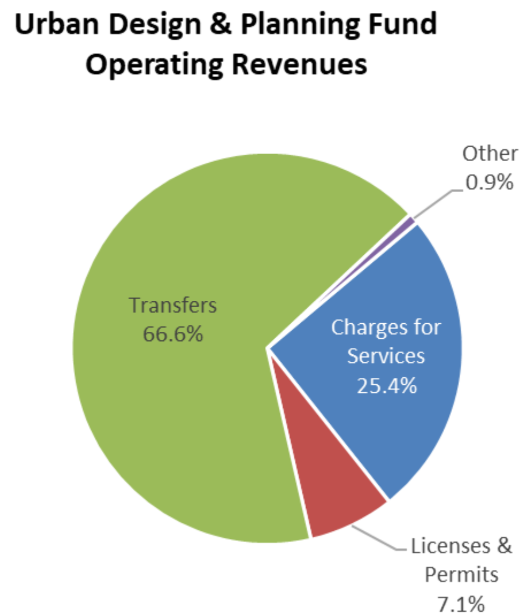
Revenues

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

Charges for Services

Development planning fees supply revenue for this fund and are budgeted at $977,000 million in fiscal year 2026/27.

Revenue is forecasted to be lower in fiscal year 2026/27 over fiscal year 2025/26, reflecting changes in development activity in the region.



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 $273,000 in fiscal year 2026/27.

Interfund Transfers

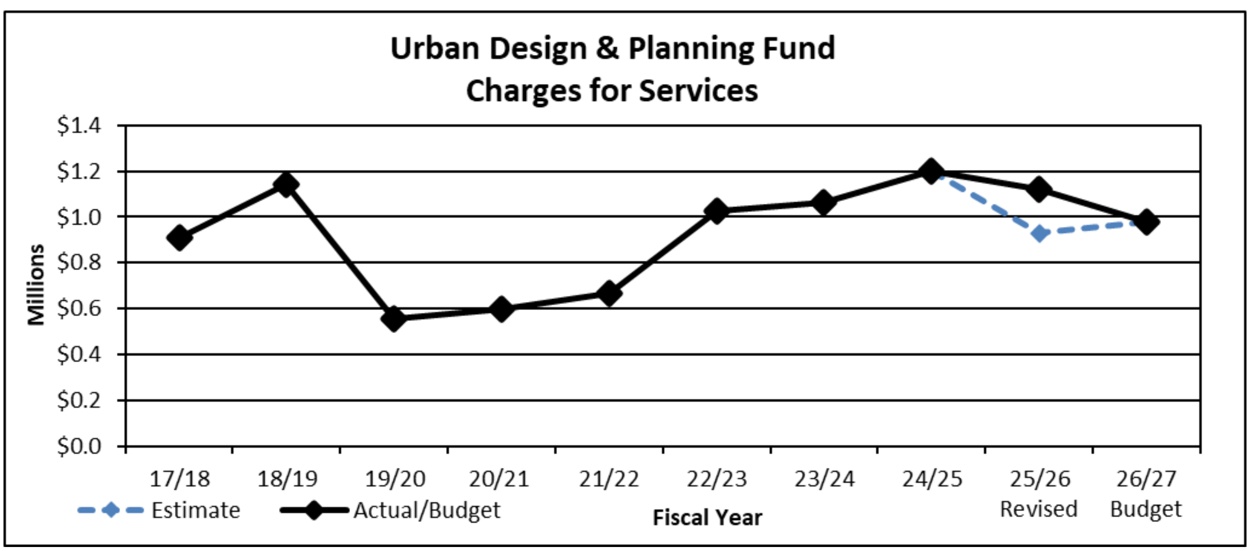
Interfund transfers are budgeted at $2.6 million from the General Fund in support of planning activities including transportation planning.

Other Revenue

Other miscellaneous and interest income is budgeted at $33,000 for fiscal year 2026/27.

Beginning Balance

Beginning balance is estimated at $1.6 million carryover from the prior fiscal year.



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.

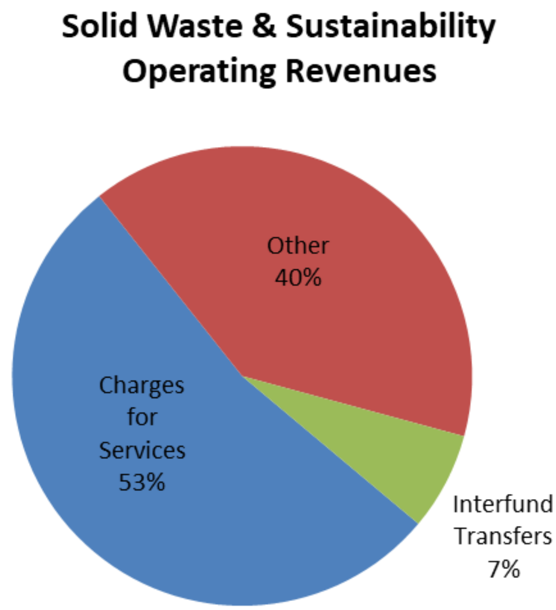
Charges for Services

Revenue from East County Hauler Organization (ECHO) fees is expected to be $927,000. This is a slight increase compared to the revenue expected in fiscal year 2025/26.

Other Revenue

Other miscellaneous income is primarily comprised of interest budgeted at $18,000 for fiscal year 2026/27.

Revenue from grants and other intergovernmental agreements primarily comes from Metro and the Recycling Modernization Act, and is expected to be $377,000 for fiscal year 2026/27.

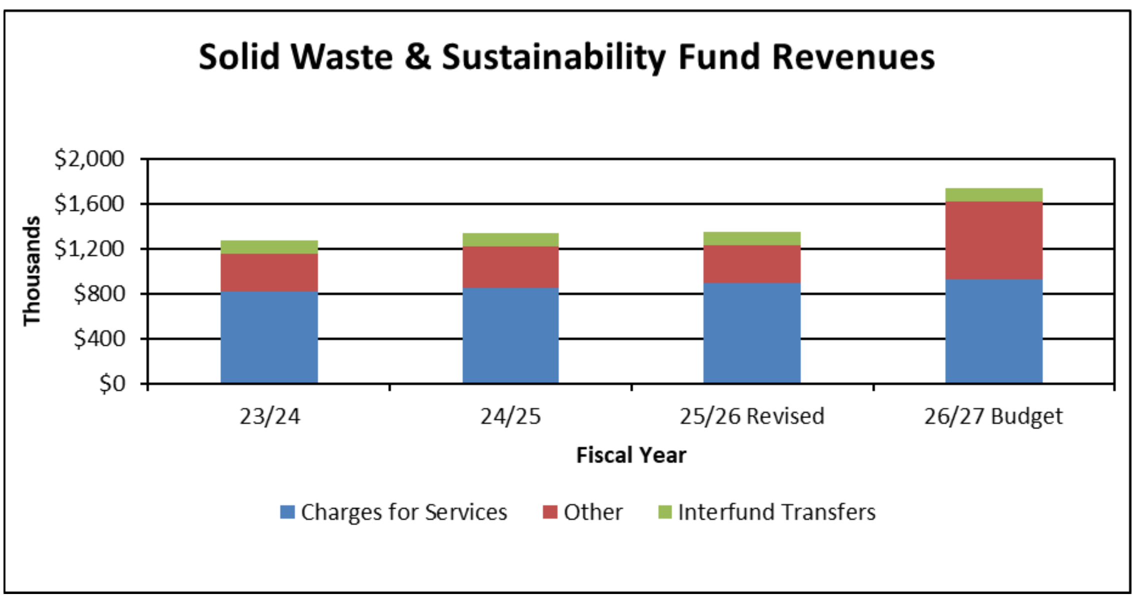


Interfund Transfers

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

Beginning Balance

The beginning balance is estimated at $905,000 and is a carryover from the prior fiscal year. These funds are expected to be used to sustain the program in future years.



Rental Inspection Fund Revenues

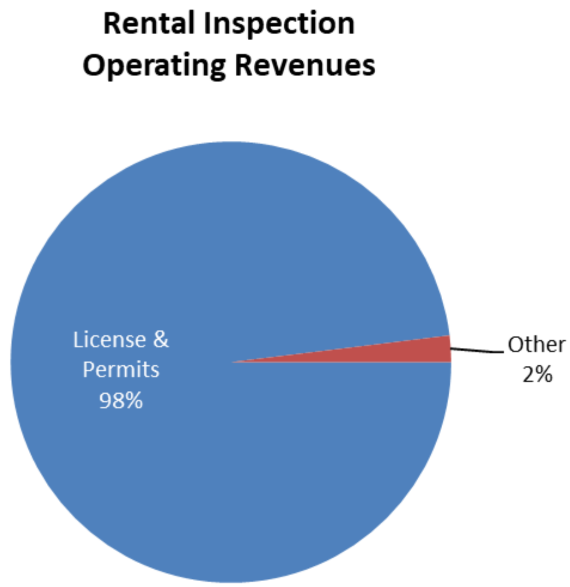
This fund accounts for the Rental Housing Inspection Program, which carries out mandatory inspections of rental units in Gresham to address concerns about substandard housing.

Licenses and Permits

Revenue from rental licenses is anticipated to be $1.5 million for fiscal year 2026/27. This is an increase over the fiscal year 2025/26 consistent with the Rental Inspection Fee package passed by City Council in March 2024.

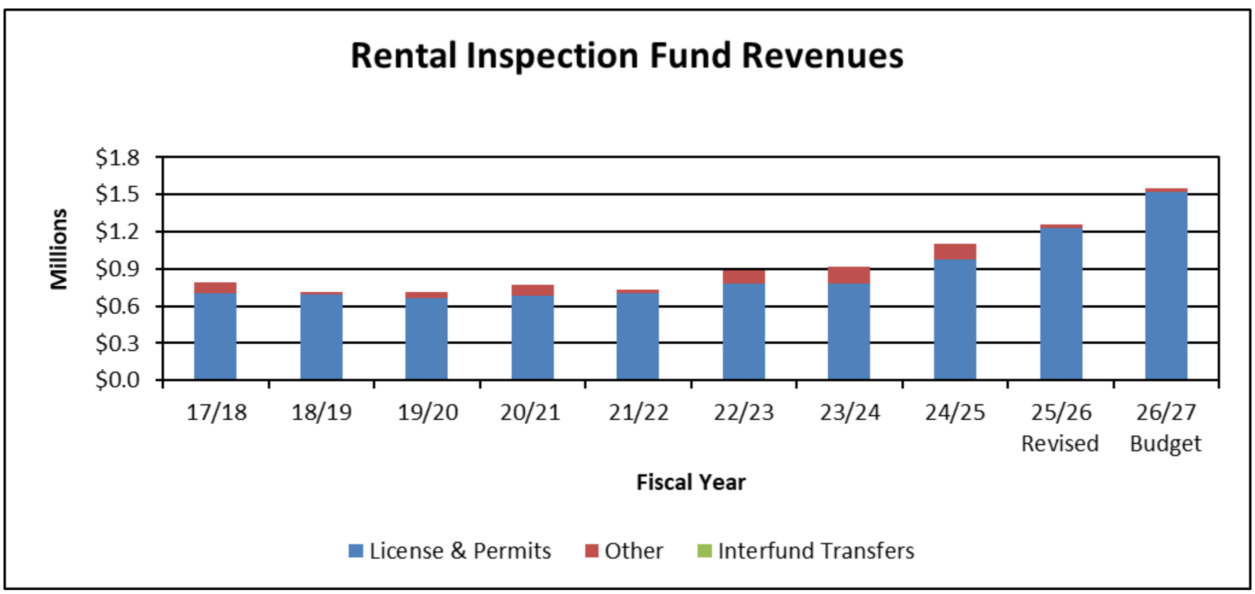
Other Revenue

Other miscellaneous income is primarily comprised of civil penalty fees and interest budgeted at $30,000 for fiscal year 2026/27.



Beginning Balance

The beginning balance is estimated at $1.0 million and is a carryover from the prior fiscal year.



Building Fund Revenues

Licenses and Permits

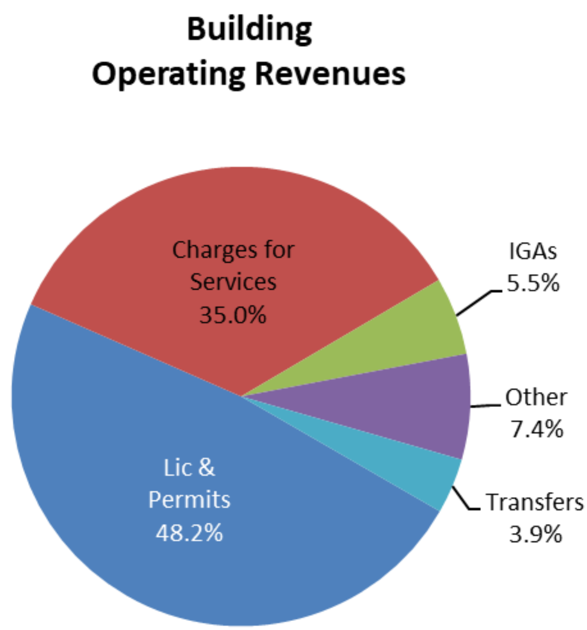
Permits are issued for building development activities, including construction plan review, and building inspection.

For fiscal year 2026/27, revenue from Licenses and Permits is expected to be about $2.6 million, an increase from the fiscal year 2025/26 forecast.

Charges for Services

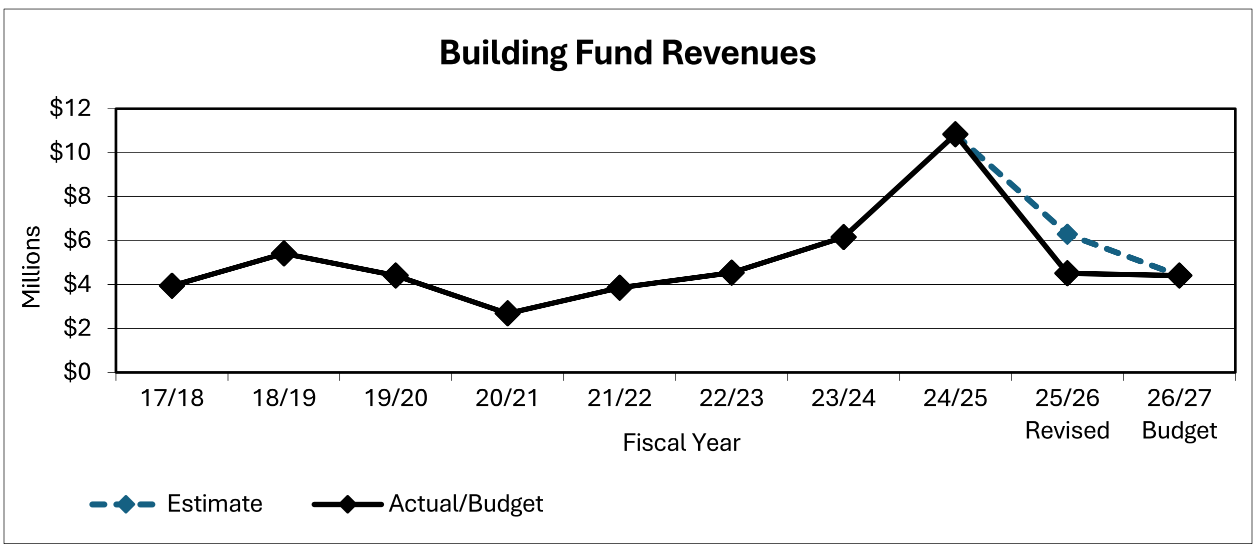
Building plan review fees and electrical inspection fees are used to pay for services provided.

For fiscal year 2026/27, revenue from charges for services is expected to be $1.9 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 $290,000 in fiscal year 2026/27.



Other Revenue

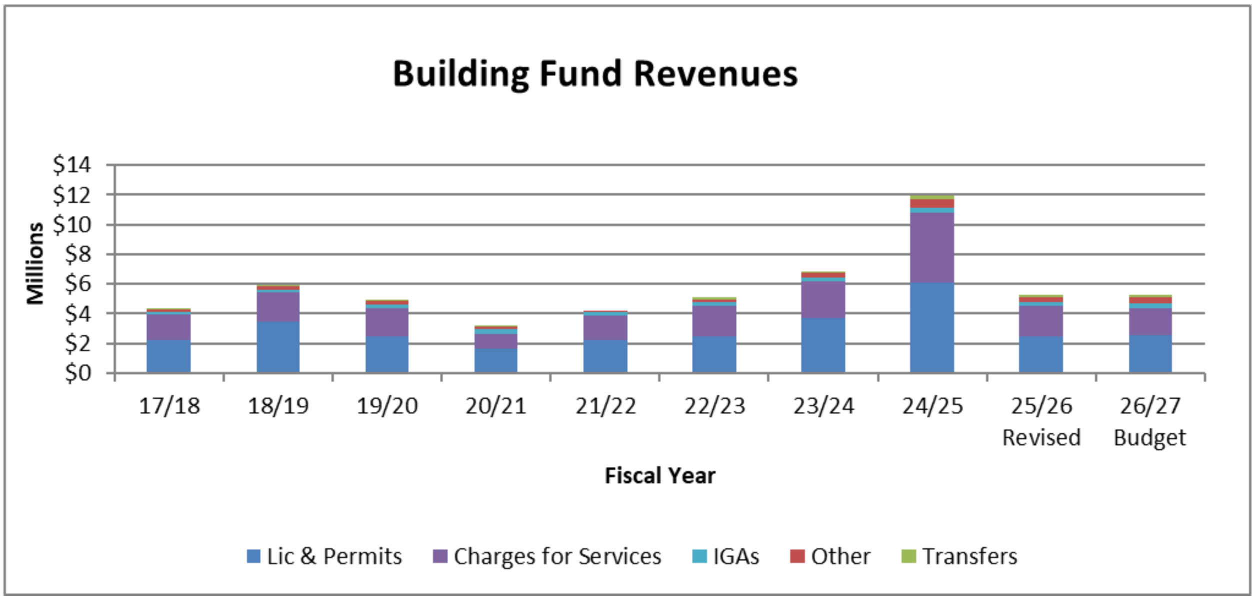
Other miscellaneous and interest income is budgeted at $393,000 for fiscal year 2026/27.

Interfund Transfers

Beginning in fiscal year 2022/23, the Building Fund receives Interfund Transfers. These transfers total $206,000 from the General Fund, Urban Design & Planning, Rental Inspection, and Infrastructure Development for operational support of the City's permit and licensing system.

Beginning Balance

Beginning balance is estimated at $19.7 million carryover from the prior fiscal year.



Urban Renewal Fund Revenues

The Urban Renewal Fund accounts for services that the City of Gresham provides to the Rockwood-West Gresham and Downtown/Civic Urban Renewal Areas (URA).

Intergovernmental Revenue

The Urban Renewal Fund is funded by an intergovernmental agreement between the City of Gresham and the URAs managed by the Gresham Redevelopment Commission. Reimbursements from the URAs are used for operating the agency and are budgeted at approximately $2.5 million for fiscal year 2026/27.

Beginning Balance

There is not anticipated to be any beginning balance.

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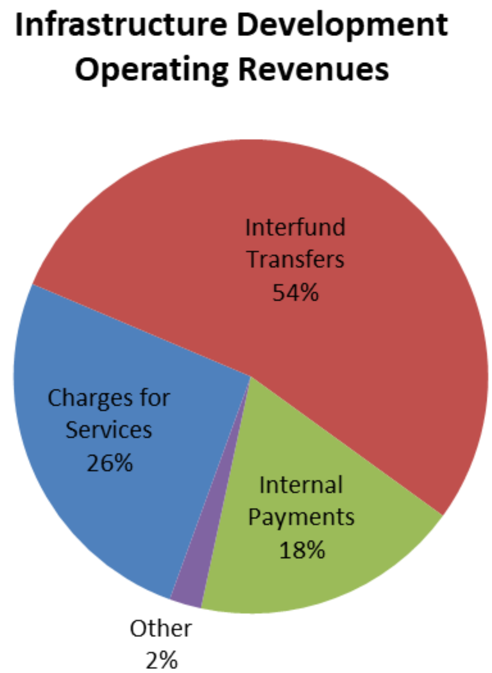
Infrastructure Development Fund Revenues

Charges for Services

- Plan checks and site design review fees are anticipated to generate about $1.1 million in revenue for fiscal year 2026/27.



Interfund Transfers

- Interfund transfers total $2.2 million for services from the Department of Environmental Services for fiscal year 2026/27. $561,000 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 $770,000 from the Capital Improvement Funds.

Other Revenue

- Interest income is budgeted at $91,000 for fiscal year 2026/27.

Beginning Balance

- Beginning balance is estimated at $4.6 million, carryover from the prior fiscal year.

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 2025/26 utility license revenue is forecasted to be slightly higher than budgeted.
- For fiscal year 2026/27, Gresham's utility license fee revenue for this fund is expected to be $2.2 million.

Interfund Transfers

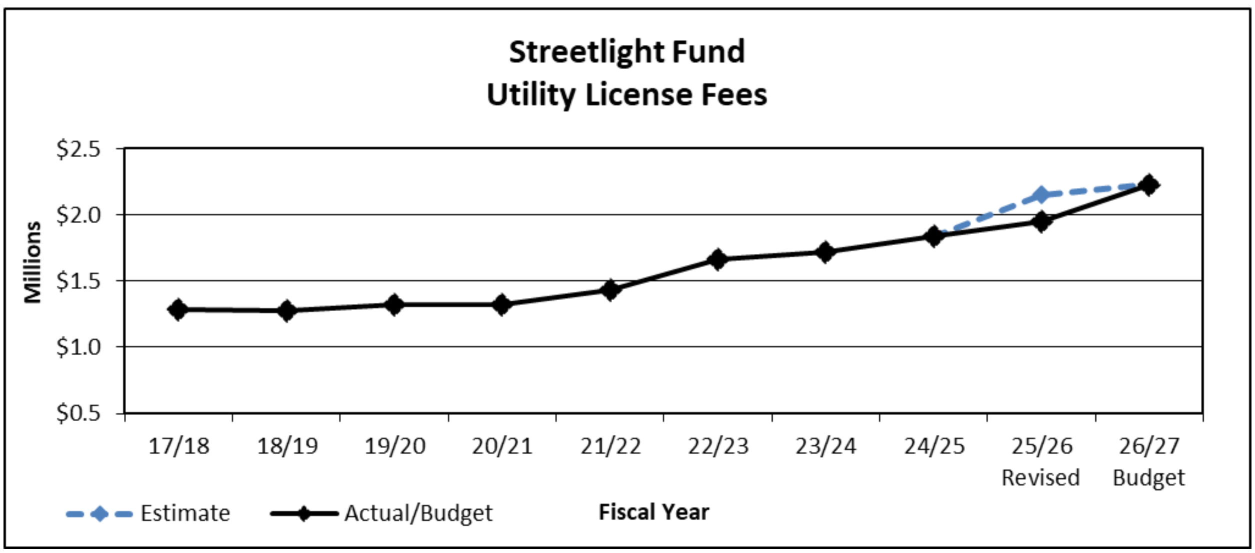
- Fiscal year 2026/27 includes a transfer of $142,000 from the CDGB/HOME program for a capital project, a carryover from fiscal year 2025/26.

Other Revenues

- Interest revenue is budgeted at $165,000 for fiscal year 2026/27.
- Intergovernmental revenue, budgeted at $35,000, is an interest subsidy from the federal government associated with the bonds issued to replace streetlight fixtures in the City.

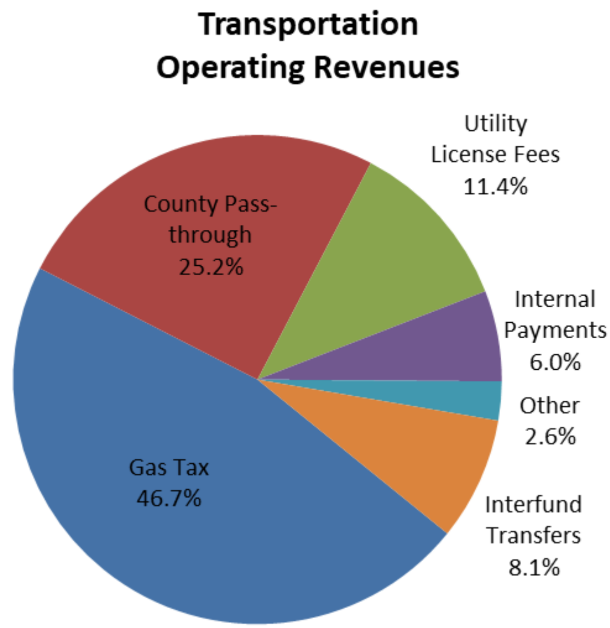
Beginning Balance

- The beginning balance is estimated at $8.5 million, carryover from the prior fiscal year.



Transportation Fund Revenues

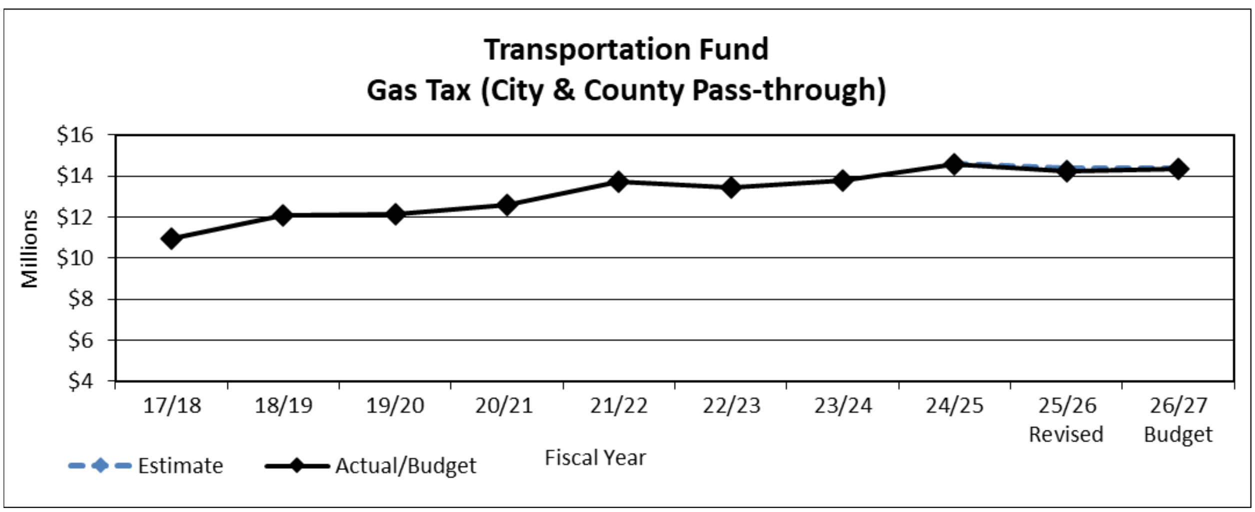
Gas Tax



- 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.
- Oregon State Legislature passed House Bill 3991 which increased transportation revenues through fee and tax increases. However, significant portions of HB 3991 are subject to a voter referendum.
- Fiscal year 2025/26 revenues are forecasted to be slightly higher than budgeted.
- For fiscal year 2026/27, Gresham's share of the gasoline tax and registration fees is expected to be about $9.3 million.

County Pass-Through Resources

- Gresham anticipates receiving about $5.0 million from Multnomah County to cover street maintenance expenses as part of the County Roads transfer agreement.



Utility License Fees

- Starting in fiscal year 2017/18, the Transportation Fund began receiving a portion of the utility license fee charged on the Gresham municipal utilities. The amount phased in over a three-year period, reaching a total of 3%. The revenue is currently being used to pay for debt related to the Local Street Reconstruction program and is expected to be $2.3 million in fiscal year 2026/27.

Internal Payments

- Internal Payments for this fund are engineering reimbursements for staff charges and overhead for capital improvement projects. For fiscal year 2026/27, the revenue is estimated at $1.2 million.

Other Revenues

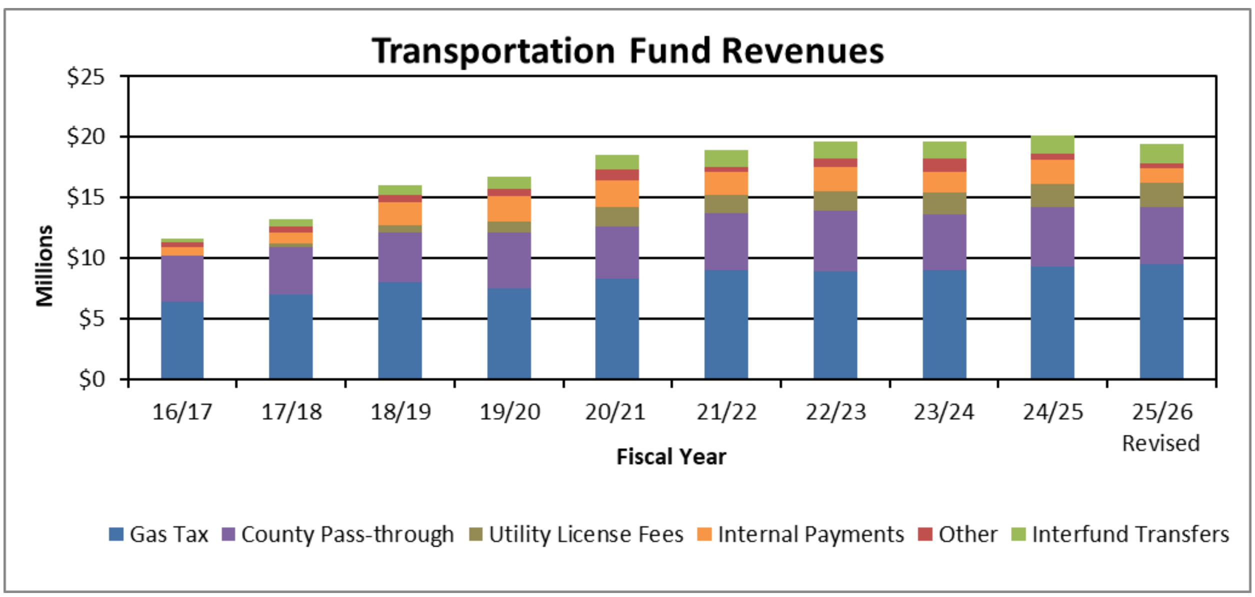
- Miscellaneous revenue and Charges for Service are other revenue sources in the Transportation Fund. These revenues will be approximately $447,000 in fiscal year 2026/27.

Interfund Transfers

- Interfund transfers into the fund are approximately $1.6 million in fiscal year 2026/27. This includes approximately $244,000 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 stormwater management, and $148,000 from the Streetlight Fund for reimbursements for administration, including personnel and material support, of the streetlight program.

Beginning Balance

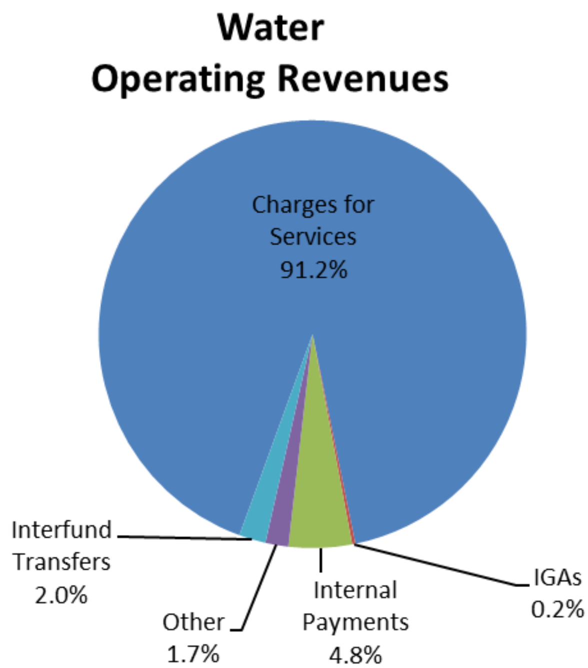
- The beginning balance will be approximately $22.9 million, estimated as carryover from the prior fiscal year. These funds are earmarked for capital construction projects over the next five-year capital improvement program period, fiscal years 2026/27 through 2030/31.



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, 2027.
- Fiscal year 2026/27 water sales revenues are budgeted at $26.2 million.



Intergovernmental Revenue (IGA)

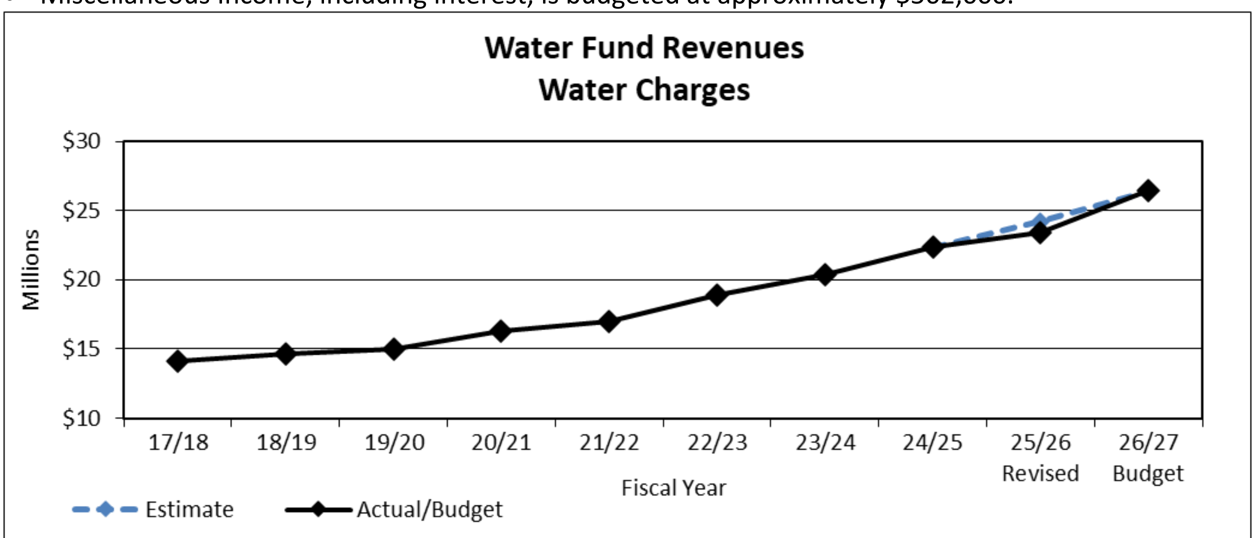
- $70,000 is budgeted from miscellaneous service agreements for water-related services, which reflects other municipality and district payments for use of the City's wellfield protection program.

Internal Payments

- Internal Payments are engineering and inspections reimbursements for staff charges and overhead to capital improvement projects, estimated at $1.4 million in fiscal year 2026/27.

Other Revenue

- Other charges for services, estimated at $300,000, are primarily for meter and line installation charges.
- Miscellaneous Income, including interest, is budgeted at approximately $502,000.

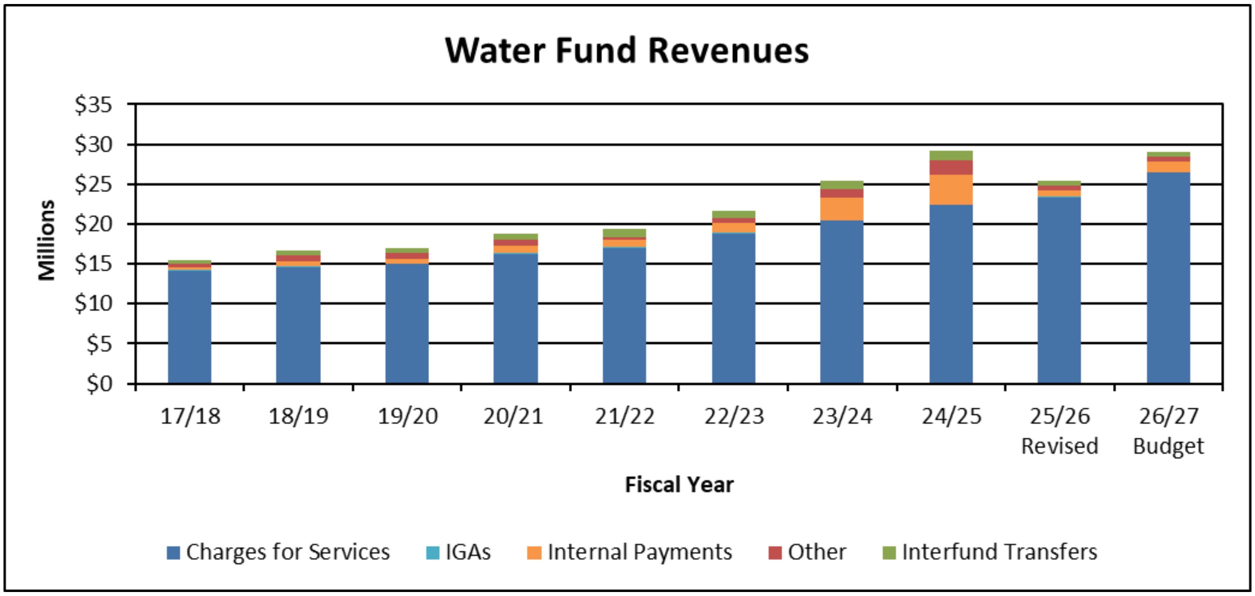


Interfund Transfers

- Interfund transfers total $583,000. These are transfers from the System Development Charge Fund for debt payments.

Beginning Balance

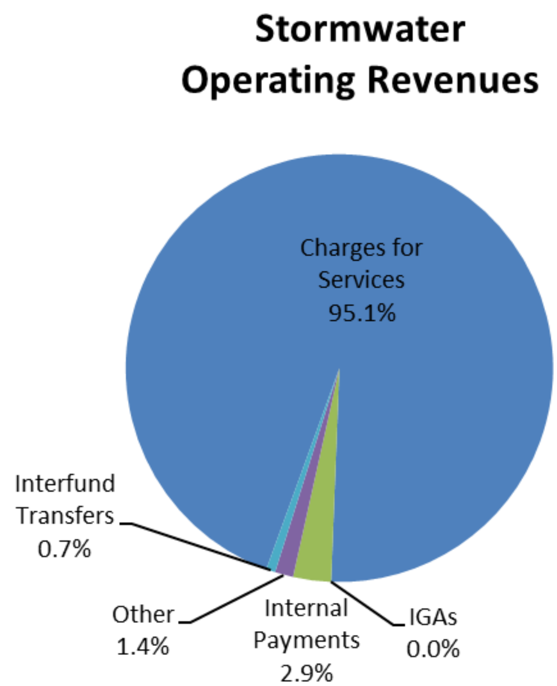
- The beginning balance is estimated at $24.8 million, carryover from the prior fiscal year. The beginning balance includes funds identified for future uses, such as infrastructure repair and replacement, construction of capital projects, and other operational requirements for system reliability, regulatory compliance, and long-term utility operations.



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, 2027.
- Fiscal year 2026/27 stormwater system revenues are budgeted at $19.4 million, which includes $1.6 million in fees dedicated for Urban Flood Safety pass-through assessments.

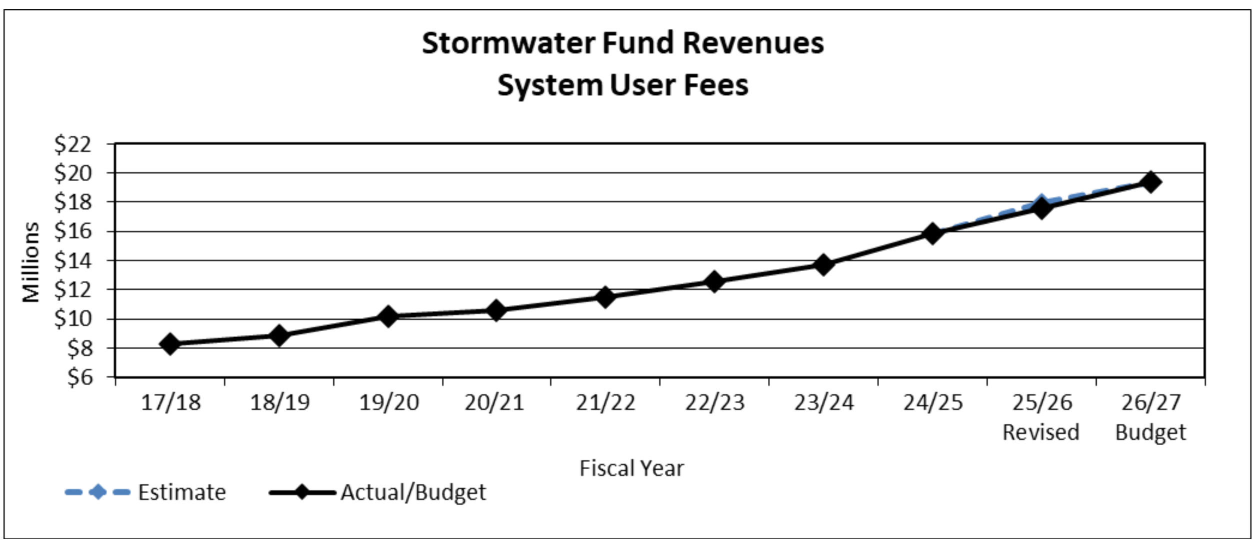


Internal Payments

Internal Payments are engineering reimbursements for staff charges and overhead to capital improvement projects, estimated at $584,000.

Other Revenue

- Interest, fees, and miscellaneous income comprise the approximate $281,000 in other income.

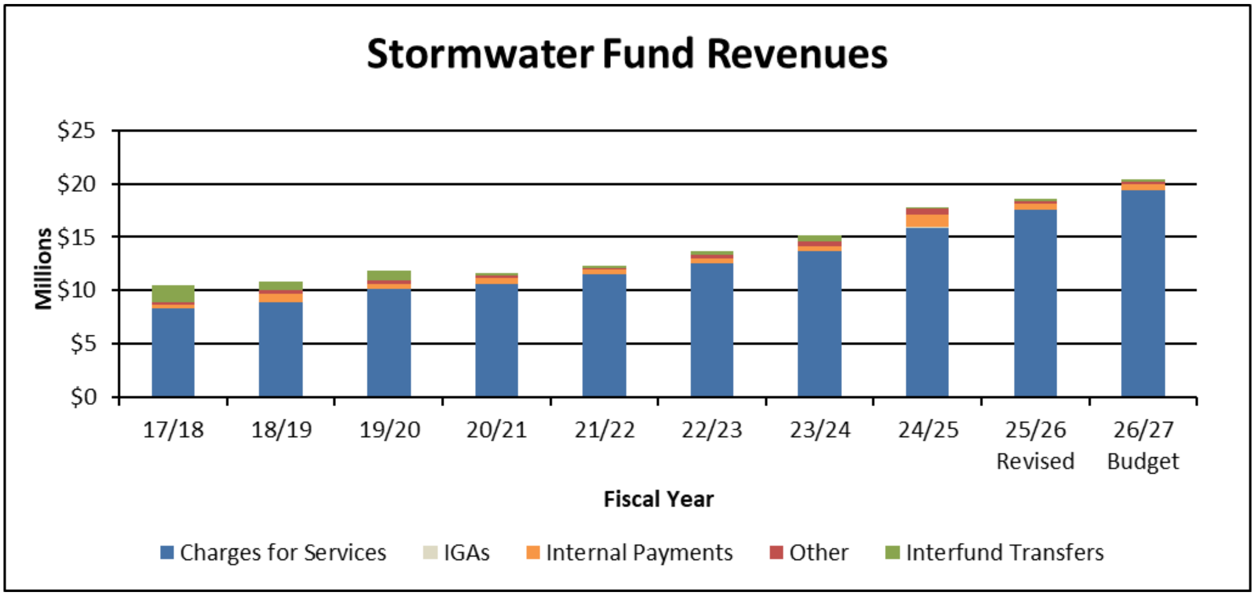


Interfund Transfers

- A transfer of $140,000 from the System Development Charge Fund for debt repayment is budgeted for fiscal year 2026/27.

Beginning Balance

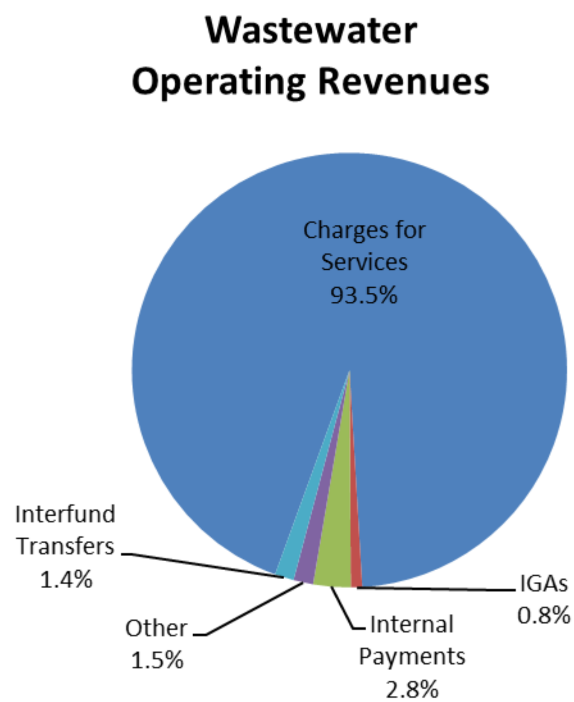
- The beginning balance is estimated at $14.1 million, a carryover from the prior fiscal year. The beginning balance includes funds identified for future uses, such as infrastructure repair and replacement, construction of capital projects, and other operational requirements needed for system reliability, regulatory compliance, and long-term utility operations.



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, 2027.
- Fiscal year 2026/27 revenues are budgeted at $28.6 million.



Intergovernmental Revenue (IGAs)

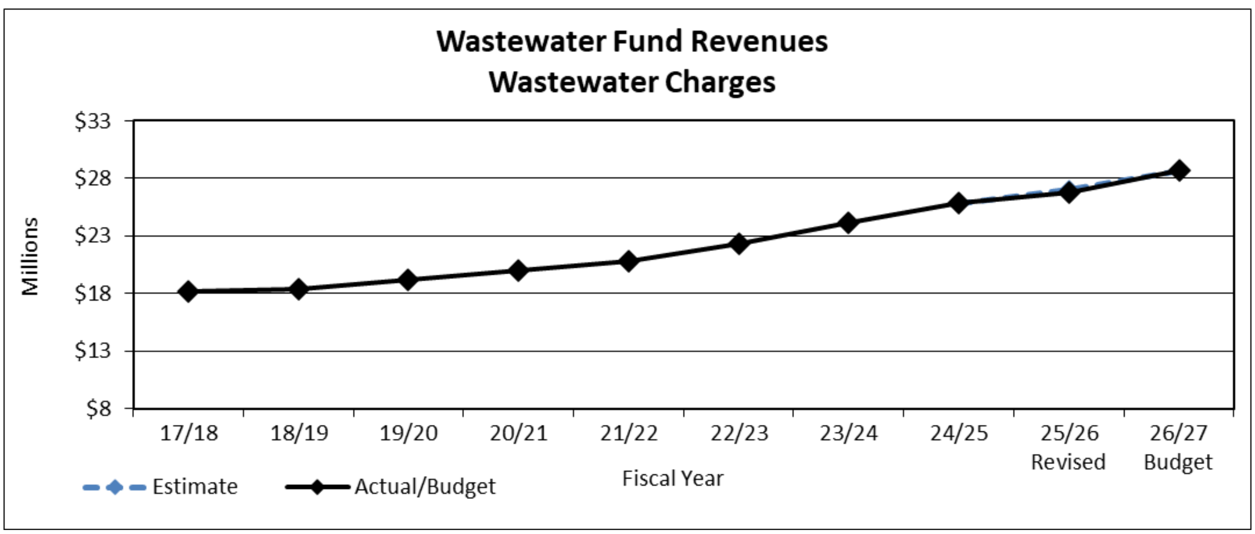
- Intergovernmental revenue is budget at $258,000 for fiscal year 2026/27.

Internal Payments

- Internal Payments are engineering reimbursements for staff charges and overhead to capital improvement projects, estimated at $850,000.

Other Revenue

- Miscellaneous income, which includes interest income, is estimated at $426,000 in fiscal year 2026/27.

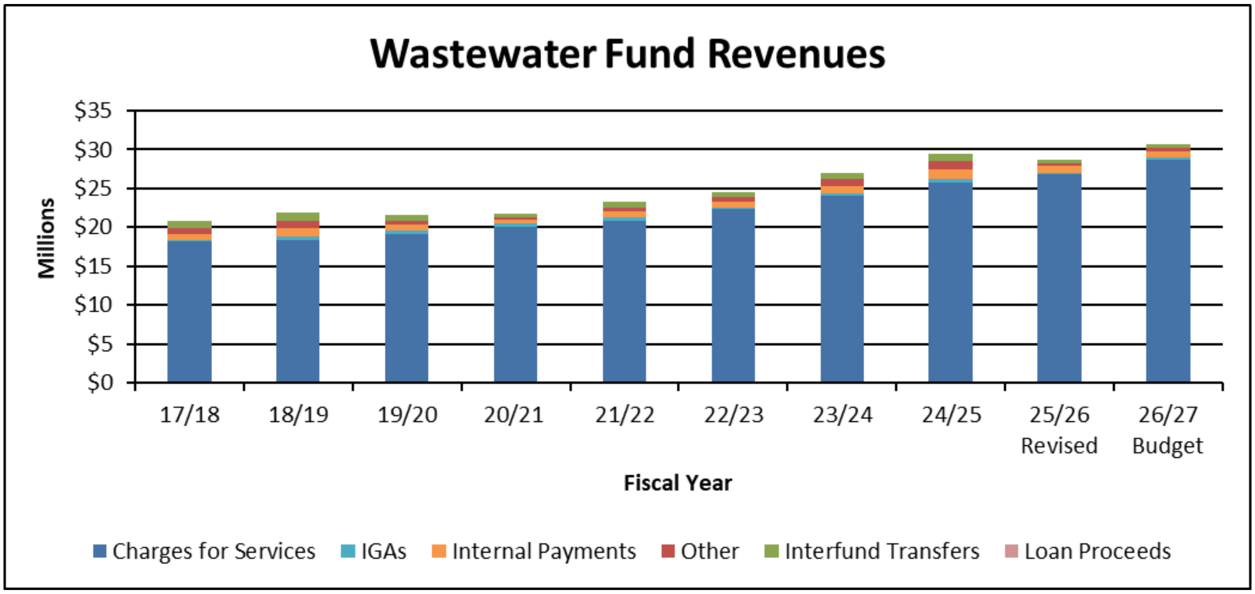


Interfund Transfers

- Interfund Transfers are approximately $433,000, transferred from the System Development Charges Fund for debt payments.

Beginning Balance

- Beginning fund balance is estimated at $21.3 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.



Facilities & Fleet Management Fund Revenues

Internal Service Charges

- Internal service charges are budgeted to 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 2026/27 payments from Gresham-Barlow School District of $125,000.

Other Revenue

- The City purchased and maintains a property on SE 2nd Street in 2024/25. Lease revenue for 2026/27 is budgeted to be $150,000. City Facilities also receives support from the Designated Purpose Fund for $319,000 for this property.
- The Headstart Program rents a City-owned building for $5,300 per year.
- $100,000 is budgeted from insurance reimbursements for accident repairs made to the City's fleet.

Beginning Balance

- The beginning balance is estimated at $1.3 million.

Legal Services Fund Revenues

Internal Service Charges

- Internal service charges are budgeted to 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 $300,000.

Administrative Services Fund Revenues

Internal Service Charges

- Internal service charges are budgeted to collect $22.5 million to recover the cost to provide organization-wide services, such as city administration, finance and budgeting, information technology, and communications.
- Internal service charges are budgeted to collect $2.6 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 2026/27, the fund is budgeted to collect about $1.1 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 $150,000 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 $2.3 million, carryover from the prior fiscal year.

Revenue Information – Support Funds

Equipment Replacement Fund Revenues

Internal Service Charges

- Internal service charges are budgeted to collect $3.0 million for the replacement of City vehicles and other capital equipment. For fiscal year 2026/27, 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 $107,000 related to vehicles owned by internal service funds.

Other Revenue

- Interest earnings are expected to bring in about $434,000 in fiscal year 2026/27.
- Miscellaneous income of $8.0 million is expected from the repayment of the loan to the Gresham Redevelopment Commission.

Beginning Balance

- The beginning fund balance of $28.9 million is the reserve for future equipment purchases.

Workers' Compensation & Liability Management Fund Revenues

Internal Payments

- Payroll charges are budgeted to 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 are budgeted to collect $4.0 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 $264,000 in fiscal year 2026/27.
- The City has included a budget of $150,000 for insurance reimbursement to account for reimbursement on claims that have exceeded the City's self-insured retention policies.

Beginning Balance

- The Workers' Compensation Program is expected to have a beginning balance of $3.5 million in fiscal year 2026/27, which is anticipated to be used for future unexpected claim expenses.
- The beginning balance for the Liability Management Program is estimated at $3.8 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.

City of Gresham Health & Dental Plans Fund Revenues

Internal Payments

- Payroll charges are budgeted to collect approximately $14.0 million for the health plan and $1.0 million for the dental plan for fiscal year 2026/27.

Other Revenue

- Investment earnings, employee cost sharing, and charges for retiree participation in the plans are budgeted at $516,000.
- 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 $7.6 million for fiscal year 2026/27 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 $1.8 million for fiscal year 2026/27. These funds are used as a reserve for future claims.

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Fiscal Year 2026/27 Adopted Budget

EXPENDITURE INFORMATION SECTION

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City of Gresham Department Chart

Residents of Gresham

Council Advisory Committees

Mayor & City Council

City Manager

City Attorney's Office
- Legal Services
- Risk Management

Office of Governance & Management
- Mayor & Council Support
- City Management & Administration
- Legislative Affairs

Environmental Services
- Solid Waste & Sustainability
- Transportation Services
- Streetlights
- Infrastructure Development Services
- Drinking Water
- Watershed Management
- Wastewater Collection & Treatment

Citywide Services
- Human Resources
- Emergency Management
- Communications
- Community Engagement
- Facilities & Fleet Management
- American Rescue Plan Act (ARPA)
- Self-Funded Benefits
- Equipment Replacement

Parks
- Parks Administration
- Parks Operations & Maintenance

Youth & Recreation Services
- Youth Services
- Recreation Services

Fire
- Administration
- Emergency Operations
- Training & Safety
- Fire Marshal's Office

Community Services
- Code Compliance
- Homeless Services
- Rental Housing

Police
- Administration
- Patrol Operations
- Special Operations
- Services

Economic Development
- Commercial Business Assistance
- Economic Development

Budget & Finance
- Finance & Accounting Services
- Financial Operations
- Budget & Financial Planning

Information Technology
- Information Technology Administration
- Business Relationship Management
- Information Technology Services
- Application Management
- Enterprise GIS

Community Development
- Building Inspection & Permitting

Urban Design & Planning
- Development Planning & Urban Design
- Comprehensive Land Use
- Transportation Planning
- Community Revitalization
- Metro Housing Bond

Urban Renewal
- Rockwood-West Gresham Plan Area
- Downtown/Civic Area

Office of Governance & Management

Office of Governance & Management

Policymaking
Administrative Services Fund

Mayor & Council Support
Council Advisory Committee Support

Administration
Administrative Services Fund

Strategy Development & Execution
Organizational Performance & Improvement
Support for Policymaking & Implementation
Diversity, Equity & Inclusion
Government Relations & Legislative Affairs
Recording Services & Elections
Public Requests & Records Management

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 2026/27

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 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 Gresham's Urban Renewal areas.

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 2026/27 include:

- Continue pursuing financial stability and sustainability; oversee multi-year financial planning and decision making.
- Revise and update the next phase of the Gresham Strategic Plan as directed by Council.
- 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.

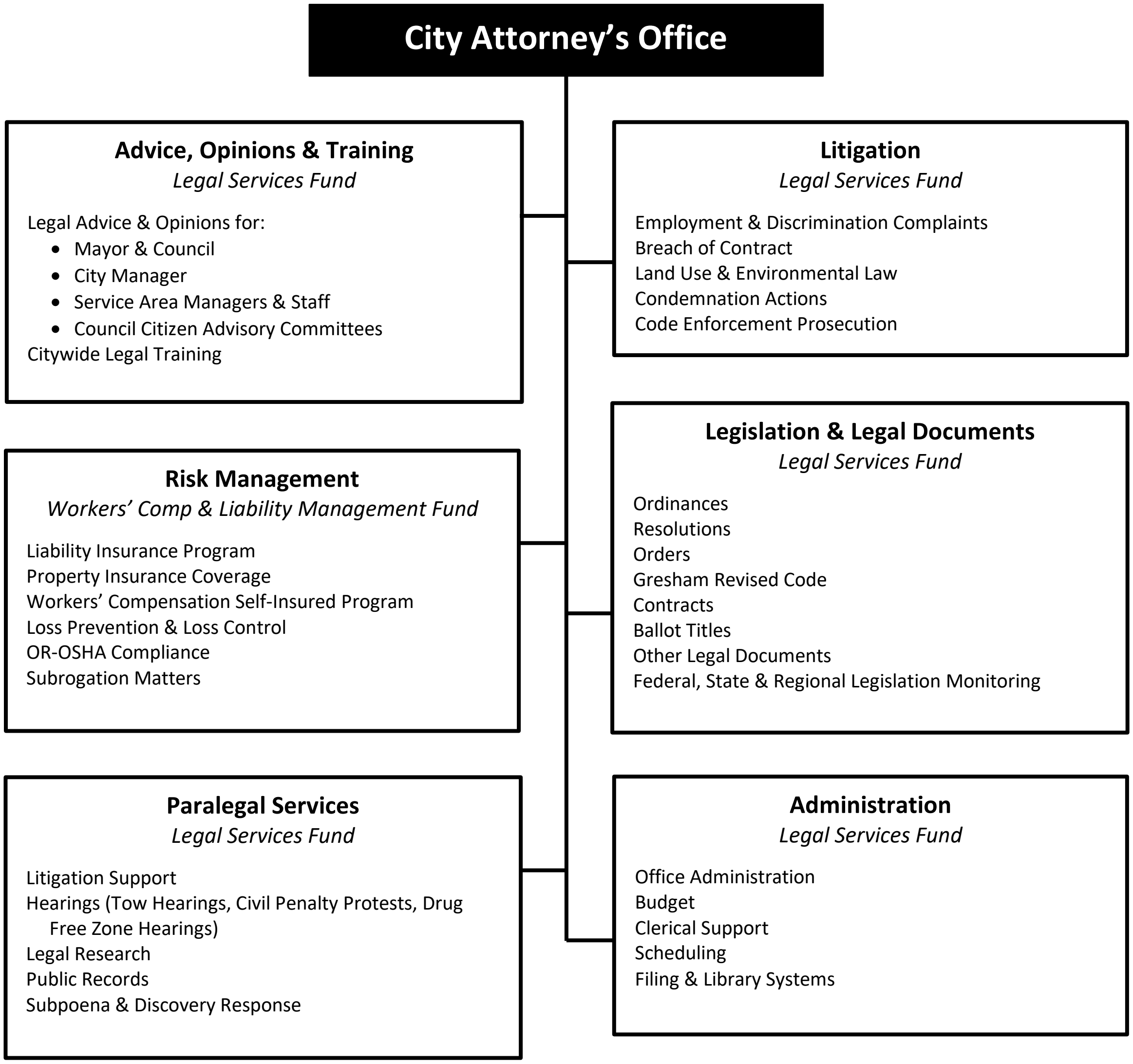
DEPARTMENT SUMMARY

Funding

Fund	2023/24 Actual	2024/25 Actual	2025/26 Revised Budget	2026/27 City Manager Proposed	2026/27 Budget Committee Approved	2026/27 City Council Adopted
Designated Purpose	7,000	-	-	-	-	-
Administrative Services	2,901,139	2,847,938	4,487,895	4,083,737	4,083,737	4,083,737
Total Requirements	**2,908,139**	**2,847,938**	**4,487,895**	**4,083,737**	**4,083,737**	**4,083,737**

Staffing

Fund	2023/24 Authorized	2024/25 Authorized	2025/26 Authorized	2026/27 Proposed	2026/27 Approved	2026/27 Adopted
Designated Purpose	-	-	-	-	-	-
Administrative Services	12.00	11.00	11.00	10.60	10.60	10.60
Total Positions (FTE + LTE)	**12.00**	**11.00**	**11.00**	**10.60**	**10.60**	**10.60**



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 ordinances, resolutions, and other documents; the defense and representation of city officers and staff 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 2026/27

The goal of the City Attorney’s Office 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 2026/27 include:

- Provide legal support for implementation of the Gresham Strategic Plan by the City Manager and Service Area Managers and significant operational decisions including urban redevelopment, neighborhood livability, improving diversity, equity, and inclusion 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 2026/27 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.

DEPARTMENT SUMMARY

Funding

Fund	2023/24 Actual	2024/25 Actual	2025/26 Revised Budget	2026/27 City Manager Proposed	2026/27 Budget Committee Approved	2026/27 City Council Adopted
Legal Services	1,672,569	1,670,194	2,001,895	1,920,394	1,920,394	1,920,394
Workers' Comp & Liability Mgmt	5,617,784	6,337,283	9,333,326	8,957,905	8,957,905	8,957,905
Total Requirements	**7,290,353**	**8,007,477**	**11,335,221**	**10,878,299**	**10,878,299**	**10,878,299**

Staffing

Fund	2023/24 Authorized	2024/25 Authorized	2025/26 Authorized	2026/27 Proposed	2026/27 Approved	2026/27 Adopted
Legal Services	8.50	7.50	7.50	7.50	7.50	7.50
Workers' Comp & Liability Mgmt	2.50	2.50	2.50	2.50	2.50	2.50
Total Positions (FTE + LTE)	**11.00**	**11.00**	**10.00**	**10.00**	**10.00**	**10.00**

Budget & Finance

- **Finance & Accounting Services** — *Administrative Services Fund*
  - **Accounting & Reporting**
    - Financial Management Reporting
    - Financial Audits/Internal Reporting
    - Annual Financial Statements (ACFR)
    - Grant & Capital Asset Accounting
    - General Ledger & Cost Accounting
    - Accounting Support for Urban Renewal
  - **Cash & Debt Management**
    - Cash & Investments Management
    - Debt Management
    - Cash, Investments & Debt Management for Urban Renewal
  - **Purchasing**
    - Purchasing Administration
    - Bid Processing & Oversight
    - Local Purchasing Program
  - **Payroll**
    - Payroll Processing
- **Financial Operations** — *Administrative Services Fund*
  - **Utility Financial Services**
    - Utility & Fee Billing
    - Utility Billing Customer Services & Information
    - Water Field Support
  - **Accounts Payable & Accounts Receivable**
    - Accounts Payable
    - Accounts Receivable
  - **Titles, Liens & Collections**
    - Lien Recording & Searches
    - Delinquent Account Collections
    - City Property Titles
  - **Licensing**
    - Business License Administration
  - **Assessments**
    - Mid-County Sewer
      - Billing & Collection
      - Financing Agreements
    - Assessments & SDC
      - Financing Agreements
- **Budget & Financial Planning** — *Administrative Services Fund*
  - **Budget**
    - Budget Preparation
    - Budget Committee Support
    - Budget Adjustment/Supplemental Budgets
    - Position Control
  - **Financial Planning**
    - Financial Advisory Services
    - Research & Special Projects
    - Long-Term Financial Planning
    - Financial Analysis & Rate Modeling
    - Revenue Forecasting & Monitoring
    - Urban Renewal Financial Analysis
  - **Department & Management Support**
    - Department Financial Analysis
    - Department Management Analysis
    - Grant Management
    - Special Projects

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 2026/27

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 Gresham Redevelopment Commission. Other primary functions include citywide payroll, purchasing, and various other financial advisory and cash management services.

Key issues and work plan for fiscal year 2026/27 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 administration 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 2026/27 include:

- Enhance the City's utility billing assistance program to include communication to customers and outreach to community partners.
- Continue work on the utility billing self-service upgrade. The new platform will include mobile friendly American with Disabilities Act compliant access, increased access to meter information and enhanced customer request options.
- Review and collaborate on updates to purchasing policies and procedures to adapt and respond to the changing needs of the organization while ensuring compliance with regulatory requirements.
- Continue efforts to leverage the Enterprise Resource Planning (ERP) system including implementation of 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 and Civic/Downtown Urban Renewal Areas.

Key issues and work plan for fiscal year 2026/27 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 the COVID-19 pandemic and complete necessary federal close-out reporting requirements.
- Continue to manage and report on financial aspects of grants and leverage internal tools to assist with grant reporting and programmatic deadlines.
- 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.

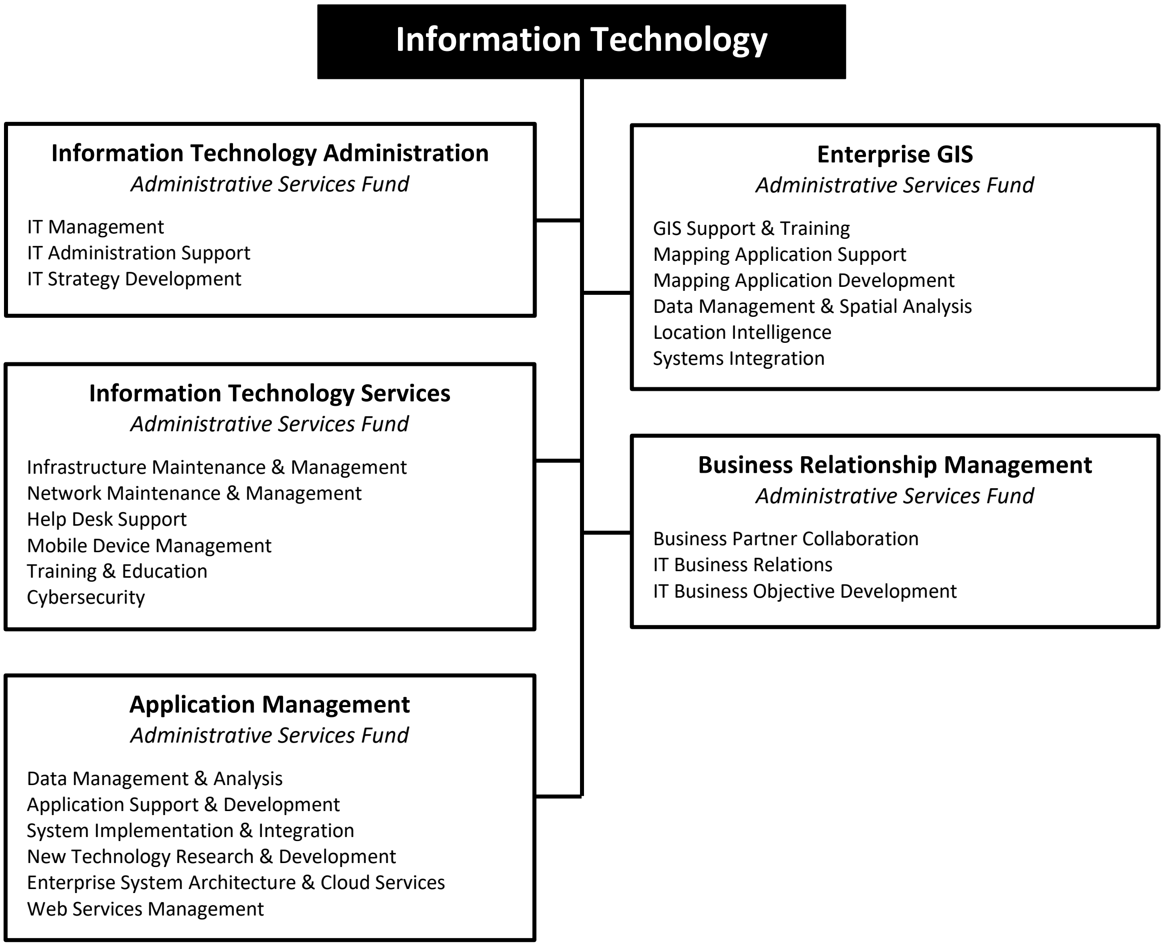
DEPARTMENT SUMMARY

Funding

Fund	2023/24 Actual	2024/25 Actual	2025/26 Revised Budget	2026/27 City Manager Proposed	2026/27 Budget Committee Approved	2026/27 City Council Adopted
Administrative Services	7,088,979	7,160,094	9,469,877	9,492,150	9,492,150	9,492,150
Total Requirements	**7,088,979**	**7,160,094**	**9,469,877**	**9,492,150**	**9,492,150**	**9,492,150**

Staffing

Fund	2023/24 Authorized	2024/25 Authorized	2025/26 Authorized	2026/27 Proposed	2026/27 Approved	2026/27 Adopted
Administrative Services	42.74	43.25	42.55	44.75	44.75	44.75
Total Positions (FTE + LTE)	**42.74**	**43.25**	**42.55**	**44.75**	**44.75**	**44.75**



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 technological services and solutions that empower our partners to serve the Gresham community.

GENERAL DESCRIPTION

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

DEPARTMENT OPERATING PLAN FOR FISCAL YEAR 2026/27

Information Technology Administration

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 2026/27:

- Lead the development, execution, and ongoing refinement of a multi-year strategic technology plan that aligns with the City's strategic goals, balances innovation and risk, and ensures operational continuity.
- Provide executive oversight and accountability for the City's enterprise application portfolio, ensuring systems are sustainable, well-governed, integrated, and continuously improved to support City operations and service delivery.
- Support a modern, inclusive, and effective workforce through equitable access to technology, workforce analytics, Fairness, Access, Respect, and Accountability (FARA) reporting, and tools that enhance collaboration, training, and staff experience. Support the City's FARA goals by ensuring technology solutions and web content meet accessibility standards.
- Establish and oversee a comprehensive cybersecurity and technology risk management program that protects City assets, ensures regulatory compliance, supports business continuity, and addresses evolving threat landscapes.
- Guide evaluation and prioritization of technology investments to ensure alignment with City strategy, fiscal responsibility, and long-term operational value.
- Build, lead, and sustain a skilled, adaptable, and inclusive IT workforce through workforce planning, professional development, succession planning, and a culture of continuous learning.

Business Relationship Management

The Business Relationship Program ensures technology investments are aligned with City priorities by fostering strong partnerships between IT and departments, translating business needs into effective solutions, and delivering measurable value to the organization.

Key project and work plan for fiscal year 2026/27:

- Serve as a strategic partner in the management of the City's enterprise systems by coordinating maintenance, enhancements, and business process improvements that align technology capabilities with departmental needs.
- Collaborate with departments and leadership to develop and maintain a multiyear, integrated technology roadmap that aligns with the City's strategic priorities while balancing innovation, risk management, and operational sustainability.
- Ensure reliable, secure, and standards-based end user experiences and technology across the City, informed by departmental needs, lifecycle planning, and evolving service expectations.
- Expand data management, analytics, visualization, and responsible Artificial Intelligence (AI) capabilities to improve transparency of city operations and initiatives and to support data-informed decision making across the organization.
- Support a modern, inclusive, and effective workforce through equitable access to technology, workforce analytics, FARA reporting, and tools that enhance collaboration, training, and staff experience.
- Protect city data and technology resources from cyber threats, including criminal and state-sponsored activity, through monitoring, prevention, incident response, and staff awareness.
- Evaluate and recommend emerging and existing technologies to ensure city investments deliver measurable value, improve service delivery, and align with long-term strategic and operational goals.

Information Technology Services

Information Technology Services delivers operational service management including end-user support, infrastructure operations, incident response, and cybersecurity controls to ensure reliable city services for staff and the Gresham community.

Key project and work plan for fiscal year 2026/27:

- Provide centralized service desk operations to resolve technical issues, fulfill requests, and minimize downtime for city staff, ensuring continuity of essential public services. Maintain the reliability and availability of city enterprise systems and supporting infrastructure to enable daily operations across departments.
- Assist in developing and maintaining an integrated, multi-year strategic technology plan aligned with the City's strategic direction while supporting ongoing operational needs.
- Maintain end user and infrastructure hardware technology throughout the City, including deployment, lifecycle replacement, inventory tracking, and operational support. Ensure city staff have reliable, supported technology tools that enable productivity and service delivery.
- Advance FARA initiatives by ensuring equitable access to reliable technology systems and information for city staff and the community.
- Maintain and enhance cybersecurity controls, including patch management, access management, monitoring, and incident response, to protect city systems and data from cyber threats and criminal activity. Proactively manage technology risks to safeguard critical city operations and information assets.
- Evaluate and implement technologies that improve service reliability, operational efficiency, and the responsible use of city resources. Support informed technology investment decisions that balance innovation, risk, and long-term sustainability.

Application Management

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 2026/27:

- Provide ongoing maintenance, integrations, enhancements, and process improvements for the City's enterprise systems to ensure reliability, security, and alignment with business needs
- Develop and maintain a multi-year strategic technology roadmap and enterprise architecture to guide investments, improve interoperability, reduce redundancy, and support long-term operational and strategic goals.
- Expand data management, analytics, visualization, and responsible AI capabilities to improve transparency of city operations and initiatives and to support data informed decision making across the organization.
- Support a modern, inclusive, and effective workforce through equitable access to technology, workforce analytics, FARA reporting, and tools that enhance collaboration, training, and staff experience.
- Assist with onsite and cloud infrastructure to ensure performance, security, resiliency, and support for hybrid operations.

- Protect city data and technology resources from cyber threats, including criminal and state-sponsored activity, through monitoring, prevention, incident response, and staff awareness.
- Evaluate emerging technologies and support procurement and vendor management to ensure solutions align with enterprise standards, security requirements, and best value principles, using commercial solutions or custom application development as appropriate to improve efficiency and service delivery.
- Support the delivery of online services to the public, ensuring accessible, usable content, design and functionality, search engine optimization, content management system maintenance, and digital accessibility compliance.

Enterprise GIS

Enterprise GIS will continue to focus resources on updating the City's technology infrastructure and critical business systems integrations, as well as providing operational support and services across all levels and departments in the City.

Key project and work plan for fiscal year 2026/27:

- Coordinate with stakeholders to implement the third year of the City's Geospatial Strategy.
- Assist with the development and maintenance of a multiyear strategic technology roadmap and enterprise architecture to guide investments, improve interoperability, reduce redundancy, and support long-term operational and strategic goals.
- Provide ongoing maintenance, integrations, enhancements, and process improvements for the City's Enterprise GIS system to ensure reliability, security, and alignment with business needs.
- Expand data access and visibility to staff and the community via web mapping applications and toolsets. Provide data analytics support to staff to enable data-driven decision making and reporting on city initiatives. Continue to standardize GIS datasets and services.
- Provide toolsets for staff to report on FARA initiatives and update web mapping applications to meet accessibility standards for the community.
- Serve as a partner with emerging technology evaluations, support procurement and vendor management with GIS integration related projects to ensure solutions align with enterprise standards, security requirements, and best-value principles, using commercial solutions or custom application development as appropriate to improve efficiency and service delivery.

DEPARTMENT SUMMARY

Funding

Fund	2023/24 Actual	2024/25 Actual	2025/26 Revised Budget	2026/27 City Manager Proposed	2026/27 Budget Committee Approved	2026/27 City Council Adopted
Administrative Services	6,978,711	7,963,148	9,272,850	10,399,499	10,399,499	10,399,499
Total Requirements	**6,978,711**	**7,963,148**	**9,272,850**	**10,399,499**	**10,399,499**	**10,399,499**

Staffing

Fund	2023/24 Authorized	2024/25 Authorized	2025/26 Authorized	2026/27 Proposed	2026/27 Approved	2026/27 Adopted
Administrative Services	26.00	27.00	27.00	30.80	30.80	30.80
Total Positions (FTE + LTE)	**26.00**	**27.00**	**27.00**	**30.80**	**30.80**	**30.80**

Citywide Services

Human Resources
Designated Purpose Fund
Administrative Services Fund

Recruitment
Classification & Compensation
Training & Organizational Development
Employee & Labor Relations
Benefits & Leave Administration
HR Policy & Program Development
Deferred Compensation Plan Administration

Communications
Administrative Services Fund

Communications Strategy
Social Media
Web Content Services
Media Relations
Crisis Communications
Electronic & Print Newsletters
Graphic Design Services
Photo & Video Services

Emergency Management
Designated Purpose Fund

Emergency & Disaster Planning/Management
Organizational & Community Readiness
Volunteer Programs

Community Engagement
Designated Purpose Fund
Administrative Services Fund

Engagement Strategy Development
CBO Relationship Development & Tracking
Community Events & Outreach
City-Hosted Event Management
- Lilac Run
- Rock the Block
- National Night Out
- Green & Clean
- Movies in the Park

Neighborhood Associations
Grant Management
- Neighborhood Matching Grants
- Cultural Events Grants
- Community Enhancement Grants

Volunteer Program
Block Party Supply Support
Limited English Proficiency Policy/Program
Youth Advisory Council
Engage Gresham Website Management

Facilities & Fleet Management
Facilities & Fleet Management Fund

Building Maintenance
Property Management
City Hall Front Desk Reception & Security
Fire Station Repair & Maintenance
Capital Replacement Projects
Vehicle, Equipment & Fire Apparatus Repairs, Maintenance & Testing
Vehicle, Equipment & Fire Apparatus Procurement & Disposal Management
24/7 Fuel Management & On-Call Emergency Response

Self-Funded Benefits
COG Health & Dental Plans Fund

Administration & Claims

Equipment Replacement
Equipment Replacement Fund

Vehicles & Large Equipment
Computers & Servers

American Rescue Plan Act (ARPA)
Designated Purpose Fund

Direct Allocation
Passthrough Grants

DEPARTMENT OPERATING PLAN FOR FISCAL YEAR 2026/27

Human Resources

The Human Resources Division 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 2026/27 include:

- Continue strengthening employer branding to expand talent pipelines and implement monthly supervisor and manager training to address critical skill gaps.
- Continue to respond to, monitor, address, and resolve employee and labor relation matters in a timely manner and effective manner.
- Actively participate in and co-chair labor negotiation activities.
- Continue advancing initiatives that support employee health, well-being, and overall workplace wellness.
- Continue to evaluate and refine the recruitment process by incorporating best practices, targeted outreach, and equitable hiring practices.
- Collaborate with internal stakeholders to drive continuous process improvements and operational efficiencies.
- Lead the revamp of the Employee Performance Review (EPR) process to improve consistency and effectiveness.
- Finalize and complete the migration of policies from the Gresham Administrative Rules to the Gresham Employee Manual.

Emergency Management

The Emergency Management Division supports the coordination of all city departments, partner agencies and organizations in developing and continuously improving their capabilities related to emergency and disaster: mitigation, prevention, preparedness, response and recovery. This is accomplished through collaboratively identifying, prioritizing, and implementing training and planning efforts, and building and strengthening partnerships with community organizations and mutual aid partners.

Key issues and work plan for fiscal year 2026/27 include:

- Emergency and Disaster Planning: coordinate and support all city departments in updating the city’s Emergency Operations Plan, Functional and Hazard/Incident Annexes, and Continuity of Operations (COOP) Plan
- Training and Exercises: build response readiness capabilities across all City of Gresham departments and East County cities.
- Identify and pursue grant funding opportunities for key projects related to: mitigation, prevention, preparedness, response and/or recovery.
- Develop staffing plan for the City's emergency response team(s), including building the capability to activate an Emergency Operations Center (EOC) and/or an Incident Management Team.
- Actively participate with county, state, and regional partners to increase inter-agency and inter-disciplinary information sharing to maximize our response capabilities.
- Identify and collaboratively implement technological systems that support the City’s emergency management program and capabilities.

- Identify and collaborate with East County community engagement partners and community organizations in co-development of disaster resilience and response readiness programs.
- Coordinate with city departments, East County cities, and the community, to develop an Emergency Volunteer program.

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.

Key issues and work plan for fiscal year 2026/27 include:

- Research and develop new communications tools and methods to enable the Gresham community to stay connected with City initiatives, projects and events.
- Strengthen core storytelling functions and information accessibility by strategically aligning department priorities and capacity.
- Continue to elevate opportunities to inform the community about the positive impacts of the Fire & Police levy.

Community Engagement

The Community Engagement Division oversees the engagement of all community members, 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 Matching 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 2026/27 include:

- Increase community participation in Lilac Run, Movies in the Park, and Rock the Block events, and host Fire Station open houses.
- Review and make improvements to the Neighborhood Association Program.
- Execute Community Enhancement, Cultural Events, and Neighborhood Matching grant programs, as well as potential new franchise fee grant program.

Facilities and Fleet Management

The Facilities Division serves to keep city properties open, accessible, secure and operational for use by city staff and the public of all physical abilities. The goal is to provide a manageable level of repair and maintenance, within budgetary constraints, that will keep facilities functional, clean, comfortable, efficient, and safe, while minimizing deterioration over the life of the asset. Facilities staff provides on-call emergency response on a 24/7 basis and are integral emergency response for natural and man-made disasters. The division is also responsible for staffing City Hall front lobby reception and security, providing directions to the public and answering the City's main phone line. Since 2024, Facilities have resumed responsibility for the repairs and maintenance of the City's six fire stations and the Fire Training Center.

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

Key issues and work plan for fiscal year 2026/27 include:

- Support the Gresham Strategic Plan priority goal of Community Safety by making facility security improvements and optimizing safety for the staff and public who use city facilities.
- Complete major capital improvements in accordance with fiscal year 2026/27 Facilities Capital Replacement Plan.
- Support the Gresham Strategic Plan priority goal of 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 Americans with Disabilities Act Transition Plan.
- Advance long-term planning for a permanent Fleet facility location.
- Continue implementing the Fleet Services Study recommendations, with emphasis on staffing levels and training.
- Explore addition of fueling locations on city property that will improve resilience of city operations and support use of renewable diesel fuel.
- Continue to coordinate with departments to improve efficiency and consistency in vehicle acquisition, deployments and disposition.

American Rescue Plan Act

The City of Gresham is the recipient of several sources of funds from the American Rescue Plan Act (ARPA) including a direct allocation as well as several passthrough allocations. Please refer to the Additional Information section for detail regarding the source and use of these funds. Fiscal year 2026/27 represents the final year of ARPA implementation and grant closeout.

Key issues and work plan for fiscal year 2026/27 include:

- Complete remaining implementation activities associated with the City's direct allocation of ARPA funds.
- Continue administration and reporting for passthrough grants received as a subrecipient of other jurisdictions.
- Perform required grant closeout, compliance, and reporting activities.

DEPARTMENT SUMMARY

Funding

Fund	2023/24 Actual	2024/25 Actual	2025/26 Revised Budget	2026/27 City Manager Proposed	2026/27 Budget Committee Approved	2026/27 City Council Adopted
Designated Purpose	3,469,760	4,093,660	4,951,372	3,421,301	3,421,301	3,421,301
Facilities & Fleet Management	5,642,412	6,205,511	7,580,822	7,938,616	7,938,616	7,938,616
Administrative Services	4,183,505	4,406,590	5,387,583	4,531,376	4,531,376	4,531,376
Equipment Replacement	2,421,106	4,702,486	8,389,000	12,397,000	12,397,000	12,397,000
COG Health & Dental Plans	10,012,909	9,776,954	19,334,000	19,040,000	19,040,000	19,040,000
Total Requirements	**25,729,693**	**29,185,202**	**45,642,777**	**47,328,293**	**47,328,293**	**47,328,293**

Staffing

Fund	2023/24 Authorized	2024/25 Authorized	2025/26 Authorized	2026/27 Proposed	2026/27 Approved	2026/27 Adopted
Designated Purpose	22.12	1.00	1.00	2.00	2.00	2.00
Facilities & Fleet Management	16.19	17.45	17.50	18.50	18.50	18.50
Administrative Services	21.00	22.60	19.60	16.80	16.80	16.80
Equipment Replacement	-	-	-	-	-	-
COG Health & Dental Plans	-	-	-	-	-	-
Total Positions (FTE + LTE)	**59.31**	**41.05**	**38.10**	**37.30**	**37.30**	**37.30**

Police

Patrol Operations Division

General Fund
Police Fire & Parks Subfund
Local Option Levy Fund
Designated Purpose Fund

District Patrols
- Emergency/Non-Emergency Response
- Initial Criminal Investigation
- Traffic Enforcement
- Patrol-Level Crash Investigation
- Canine Support/Apprehension

Community Services
- Community Safety Specialists
- Rockwood Public Safety Facility
- Special Events & Patrol Missions

Regional Partnership
- Tri-Met
- Area School Districts
- Threat Assessment
- Ceasefire
- Burglary Taskforce
- Retail Theft Taskforce
- Stolen Vehicle Taskforce

Office of the Chief

General Fund
Designated Purpose Fund

Department & Personnel Management
Communications & Public Information
Community Outreach
Budget Development
Professional Standards
- Accreditation
- Audits & Reports
- Internal Affairs/Complaints
- Legislative Compliance
- Policy & Procedures

Special Operations Division

General Fund
Local Option Levy Fund
Designated Purpose Fund

Investigations
- Person Crimes: Homicide, Assault, Robbery, Rape
- Property Crimes: Burglary, Theft, Auto Theft, Forgery
- Special Victims Team (SVT): Child & Elder Abuse
- Forensics: Digital, Crime Scene, Lab Analysis
- Vehicular Crimes Team (VCT)

Property Evidence Management
Crime Analysis
- Crime Data & Criminal Intelligence

Quality of Life Issues
- Neighborhood Engagement Team (NET)
- Behavioral Health Unit (BHU)

School Resource Officers (SRO)
Transit Liaison
Special Emergency Response Team (SERT)
- Special Weapons & Tactics Team (SWAT)
- Crisis Negotiations (CNT)
- Metropolitan Explosive Disposal Team
- Canine Support/Apprehension
- Unmanned Aerial System (UAS)

Drones as First Responders (DFR)
Real-Time Information Center (RTIC)
Community Engagement
Wellness
Honor Guard
Regional Partnerships
- NW Regional Computer Forensic Laboratory
- FBI Metro Safe Streets
- Special Investigations Unit (SIU)
- East Metro Major Crimes Team
- Rapid Response Team (RRT)

Services Division

General Fund
Local Option Levy Fund
Designated Purpose Fund

Records
- Public Information & Referral
- Officer Assist Desk
- Crime Reporting

Scheduling
Payroll Processing & Clerical Support
Contracts & Grants Administration
Budget & Finance Administration
Information Technologies
Facilities
Human Resources
- Recruitment & Hiring
- Internal Specialty Assignment/Promotion
- Retirement/Separation

Field Training Officer Program/Curriculum
Department Training Coordination
- Survival Skills, Firearms, EVOC, Ethics, Law, Deescalation, Mental Health, Etc.

Body Worn Camera Program
Equipment Procurement & Management
Chaplains & Peer Support
Regional Partnerships
- Police Records Management System

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

Office of the Chief

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

Patrol Operations Division

The Patrol Operations Division is primarily responsible for managing the department’s calls for service through sworn officer response and non-sworn support. Implemented as a key action item in the 2023/24 Gresham Strategic Plan, the Community Safety Specialist (CSS) unit continues to bolster community safety by supporting core services; responding to certain lower priority issues, assisting with non-emergency investigations, and helping community members report crimes.

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). Previously, several enhanced specialty units were placed on hold due to staffing shortages, but as staffing continues to improve thanks to the local option levy, these units are being incrementally reinstated.

Special Operations Division

The Special Operations Division provides support to the Patrol Operations Division through continued investigation of crimes, community relationship cultivation, and the utilization of specialized skillsets. Division responsibilities include all categories of criminal investigation and 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. This division also manages Gresham officers assigned to internal specialty units (Special Emergency Response, Behavior Health, School Resource Officers, Neighborhood Engagement, etc.) and those assigned to regional partnership teams.

Services Division

The Services Division provides centralized, wide-ranging support for the entire department, including: acting as the department liaison for other city departments such as Human Resources, Information Technology, Facilities, and Budget & Finance; police records management and reporting; budget development, implementation and monitoring; contracts and grant administration; acquisition, purchasing, inventory and repair of goods and services; recruitment, hiring and retention; internal promotion and specialty assignment selections; coordination of staff training through research, analysis and implementation of best practices; assurance that state training standards are met; maintenance of training records; staff scheduling; payroll; body-worn camera management; and peer support.

DEPARTMENT OPERATING PLAN FOR FISCAL YEAR 2026/27

The fiscal year 2026/27 Police Department budget is composed of: the General Fund; Police, Fire, and Parks Fund; the Local Option Levy Fund; and Designated Purpose Fund. These funds support department personnel costs, equipment purchase and replacement, and the ability to meet community needs through diverse engagement. A highlight is the department's use of technology and several newer non-sworn positions as alternative options for community members to report incidents, other than contacting an officer. The addition of community safety specialists to assist with report-taking was originally supported in fiscal year 2023/24 by limited-term positions funded through American Rescue Plan Act (ARPA) and continues in fiscal year 2026/27 through incorporating some positions into the General Fund and utilizing Local Option Levy funds to grow this successful program.

For fiscal year 2026/27, the Local Option Levy Fund continues to preserve numerous existing officer positions as well as new positions, and several positions previously funded through ARPA (sworn and professional staff). This fund, combined with the other funding sources, has allowed the department to grow closer to the staffing and service recommendations from the Police Strategic Plan study and better align with the City's Strategic Plan and Financial Roadmap.

Key challenges and work plan items for fiscal year 2026/27:

- Reducing gun violence.
- Enhancing focus on school safety and youth violence prevention.
- Maximizing patrol staffing to increase incident response and keep response times low.
- Reinstating specialty units for more effective, holistic police response.
- Continuing recruitment and retention efforts.
- Cultivating officer wellness programs.
- Maintaining accreditation compliance as mandated by Oregon state legislation.
- Continuing to seek community engagement opportunities and developing partnerships with a focus on outreach, specifically to historically underserved or underrepresented populations.
- Leveraging technology and adopting technological practices that will help the department be more effective in all areas of operation.

To address these issues, the department plans to:

- Continue participating in regional partnerships that deal directly with addressing gun violence and crimes involving youth.
- Provide alternative resources, response options and crime reporting by utilizing community safety specialists and the Behavioral Health Unit.
- Provide evidence-based, best practice training so staff can meet the ever-changing demands of law enforcement.
- Continue recruiting and hiring efforts to secure the most qualified individuals.
- Seek ways to holistically improve officer wellness, addressing physical, mental, emotional, and financial health.
- Advance the principal model of 21st Century Policing (specifically regarding fairness, accountability, and community trust) by further development of equity action plans.
- Continue building trust with Gresham's underrepresented community and ensure community safety for all community members through modern policing strategies.
- Align technology investments with specific business goals, fostering a culture that embraces change and the use of technology to better the lives of community members.

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DEPARTMENT SUMMARY

Funding

Fund	2023/24 Actual	2024/25 Actual	2025/26 Revised Budget	2026/27 City Manager Proposed	2026/27 Budget Committee Approved	2026/27 City Council Adopted
General	45,813,546	44,575,927	55,350,458	54,814,930	54,814,930	54,814,930
Local Option Levy	-	5,805,851	7,930,188	7,878,478	7,878,478	7,878,478
Designated Purpose	484,606	555,524	2,934,324	2,216,622	2,216,622	2,216,622
Total Requirements	**46,298,152**	**50,937,302**	**66,214,970**	**64,910,030**	**64,910,030**	**64,910,030**

Staffing

Fund	2023/24 Authorized	2024/25 Authorized	2025/26 Authorized	2026/27 Proposed	2026/27 Approved	2026/27 Adopted
General	160.00	134.00	142.00	143.00	143.00	143.00
Local Option Levy	-	40.00	38.00	40.00	40.00	40.00
Designated Purpose	-	-	-	-	-	-
Total Positions (FTE + LTE)	**160.00**	**174.00**	**180.00**	**183.00**	**183.00**	**183.00**

Fire

Emergency Operations
General Fund
Police, Fire & Parks Subfund
Local Option Levy Fund
Designated Purpose Fund

Fire Suppression
Rescue & Extrication
Basic & Advanced Life Support
Regional Hazardous Material Emergency Response
Water Rescue Team
Technical Rescue Team
Wildland Fire Suppression
Pre-Fire Hazard Analysis of Major Buildings
Apparatus & Equipment Testing & Maintenance
Hazardous Materials Facility Emergency Planning
Urban Search & Rescue Team

Administration
General Fund

Project/Program Management
Contract & Grants Administration
Mutual Assistance Plan Development
Leadership Succession Planning
Cost Recovery
Department Budget Development/Administration
Financial Models & Reporting
Records Management & Retention
Division Supervision
OR-OSHA Compliance
Payroll, Receivables & Payables Processing
Department Emergency Management

Training & Safety
General Fund

Training Development & Delivery
Coordination of External Training
Occupational Safety & Health
Internal Training
- Emergency Medical Services (EMS)
- Fire Suppression
- Rescue
- Hazardous Materials

Recruit Firefighter Academy
Department Training Facility
Apparatus Operator Academy
EMS Quality Assurance Program
Paramedic Credentials
Medical Protocol & New Procedure Coordination & Implementation

Fire Marshal's Office
General Fund
Local Option Levy Fund

Public Information & Community Outreach
Fire Investigation
- Origin & Cause
- Criminal Prosecution

New Construction
- New Development Review
- Inspections & Plan Review
- Commercial Construction
  - Sprinkler Systems
  - Fire Alarm Systems
  - Special Systems

Fire Code Administration
- Commercial Fire Inspection
- Special-Use Inspection & Permits
- Fire Code Enforcement
- Fire Report Tracking
- Occupancy Management

MISSION STATEMENT

The mission of the 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 155,000 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

The Fire Administration Division 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 the Fire Administration Division 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.

The Fire Administration Division 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 56% 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 technicians, 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, 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.

Fire Marshal's Office

The Fire Marshal's Office 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. The Fire Marshal's Office 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 2026/27

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 2026/27, the budget includes funds from the Local Option Levy to preserve 23 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 2026/27:

- Initiate training for firefighters in the new multi-discipline training tower.
- Receive, deploy, and fully outfit the three fire engines ordered in April 2024 and scheduled for delivery by September 2026.
- Collaborate with regional partners to enhance ambulance availability and improve ambulance response times.
- Implement the Assistance to Firefighters Grant to support proactive cancer screenings and the installation of extractors, reinforcing the department's commitment to firefighter health and safety.
- Continue implementing recommendations from the Fire Standards of Cover Report, including maintaining full staffing of all stations and 11 fire apparatuses each day.
- Implement a new policies and procedures manual to standardize and modernize the department's standard operating guidelines.
- Continue public outreach efforts to promote fire safety initiatives across all communities served by GFD, including schools, older adult populations, and other key community groups.
- Make short-term modifications and improvements to fire facilities to support firefighter health, welfare, and morale.
- The department will proactively pursue grants and other procurement opportunities to address rising costs for protective gear, medical supplies, tools, and other essential fire-related equipment and services.
- The department will proactively work to implement a Shelf-Life Extension Program (SLEP) to extend the useable life of medication, minimize waste, and address rising costs of medical supplies.
- Support Gresham's Three Pillars and Gresham Strategic Plan by continuing to advance the broader effort to establish long-term financial stability for fire and emergency services.
- Continue the multi-year assessment of fire station conditions and locations, including planning for the replacement of Station 74 in coordination with Urban Renewal efforts.

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DEPARTMENT SUMMARY

Funding

Fund	2023/24 Actual	2024/25 Actual	2025/26 Revised Budget	2026/27 City Manager Proposed	2026/27 Budget Committee Approved	2026/27 City Council Adopted
General	34,756,623	34,697,416	43,797,051	43,359,883	43,359,883	43,359,883
Local Option Levy	-	5,289,038	5,852,905	5,936,472	5,936,472	5,936,472
Designated Purpose	42,143	193,184	1,160,000	484,000	484,000	484,000
Facilities & Fleet Management	230,832	-	-	-	-	-
Total Requirements	**35,029,598**	**40,179,639**	**50,809,956**	**49,780,355**	**49,780,355**	**49,780,355**

Staffing

Fund	2023/24 Authorized	2024/25 Authorized	2025/26 Authorized	2026/27 Proposed	2026/27 Approved	2026/27 Adopted
General	114.75	101.00	107.00	109.00	109.00	109.00
Local Option Levy	-	33.00	27.00	25.00	25.00	25.00
Designated Purpose	1.00	1.00	-	-	-	-
Facilities & Fleet Management	-	-	-	-	-	-
Total Positions (FTE + LTE)	**115.75**	**135.00**	**134.00**	**134.00**	**134.00**	**134.00**

Urban Renewal

Urban Renewal Administration
Urban Renewal Support Fund

Redevelopment Commission Support
Neighborhood Revitalization
Community Engagement
Business Development/Outreach
Job Creation
Redevelopment Assistance
Capital Project Support
Project & Planning Support

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, and extended through a citywide vote in May 2022. 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.

In September 2025, City Council approved the Gresham Downtown/Civic Urban Renewal Plan guiding investments in those neighborhoods for the next three decades. This URA is approximately 890 acres, spanning from NW Wallula to the west, NE Hogan to the east, NE Burnside to the north, and Powell to the south.

The City Council, in its role as the Gresham Redevelopment Commission (GRDC), oversees implementation of both plans. The Rockwood-West Gresham Advisory Committee makes policy and project recommendations to the GRDC for that plan, while staff will soon seek nominations for a new advisory committee focused on Downtown/Civic. The GRDC contracts with the City of Gresham for services to administer the Urban Renewal program, with the URAs reimbursing the City for the costs incurred by staff and program administration.

DEPARTMENT OPERATING PLAN FOR FISCAL YEAR 2026/27

Rockwood/West Gresham key issues and work plan for fiscal year 2026/27 include:

- Enter into a development agreement with a Portland Opportunities Investment Corporation (POIC) to advance design, construction documents, and permits for a transformative multi-use campus at NE Burnside and 188th Avenue to include commercial space, an alternative school, plaza, administrative offices and business incubation, and gymnasium that will allow for public use.
- Continue to explore partnerships in the private sector interested in selling property or teaming on a development project. The GRDC has interest in redeveloping one to two additional sites in the Rockwood Town Center before the district is completed in 2029.

- Provide needed infrastructure upgrades on Yamhill Street between 182nd and 197th Avenue to upgrade this collector with improved pedestrian and Americans with Disabilities Act (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.
- Advance design and construction documents for the development of a new fire station to replace Gresham Fire Station 74. The Urban Renewal funds do not support the full cost of the construction project. While design will proceed this fiscal year, additional sources of funding will need to be identified for construction. This fire 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 community members and business activity.
- Advance construction of affordable home-ownership opportunities on GRDC-owned properties or on sites owned by partners.

Downtown/Civic key issues and work plan for fiscal year 2026/27 include:

- Convene a Downtown/Civic Advisory Committee to advise staff and the GRDC on projects, programs and initiatives.
- Work with the Advisory Committee to develop a five-year action plan that identifies investment priorities in the early years of plan life and seek GRDC approval.
- Implement any projects, programs, or initiatives that are identified and funded in the action plan.
- Contract for district-wide master plan and opportunity sites analysis that communicates how public urban renewal investments can transform the Downtown and Civic neighborhoods.

DEPARTMENT SUMMARY

Funding

Fund	2023/24 Actual	2024/25 Actual	2025/26 Revised Budget	2026/27 City Manager Proposed	2026/27 Budget Committee Approved	2026/27 City Council Adopted
Urban Renewal Support	1,314,150	1,287,455	2,016,000	2,477,757	2,477,757	2,477,757
Total Requirements	**1,314,150**	**1,287,455**	**2,016,000**	**2,477,757**	**2,477,757**	**2,477,757**

Staffing

Fund	2023/24 Authorized	2024/25 Authorized	2025/26 Authorized	2026/27 Proposed	2026/27 Approved	2026/27 Adopted
Urban Renewal Support	5.15	4.20	3.00	3.40	3.40	3.40
Total Positions (FTE + LTE)	**5.15**	**4.20**	**3.00**	**3.40**	**3.40**	**3.40**

Urban Design & Planning

Development Planning & Urban Design
Urban Design & Planning Fund

- Design Review
- Land Division Review
- Land Use Permit Review
- Plan Map Change Review
- Annexation Review
- Planner on Duty
- Economic Development Assistance
- Urban Renewal Assistance
- Design District Review
- Design Commission & Urban Forestry Subcommittee Support

Comprehensive Land Use & Transportation Planning
Urban Design & Planning Fund
Designated Purpose Fund

- Comprehensive Plan & Map Amendments
- Development Code Updates
- Land Use & Transportation Plans, Policies & Ordinances
- Annexation Studies
- Historic & Cultural Landmarks Review
- Planning Commission
- Historic Resources Subcommittee & Transportation Subcommittee Support
- State & Regional Land Use
- Bike Friendly Community, Safe Routes to School

Housing Services
Designated Purpose Fund
CDBG & HOME Fund

- CDBG Administration
- Section 108 Loans
- HOME Program
- Community Development & Housing Subcommittee
- Metro Housing Bond Implementation

MISSION STATEMENT

Your partners in creating a greater Gresham.

GENERAL DESCRIPTION

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

The department has a heavy focus on housing given the administration of various funding sources related to housing and state requirements for housing production planning.

DEPARTMENT OPERATING PLAN FOR FISCAL YEAR 2026/27

Development Planning

Development Planning is responsible for processing all land development permits within the City and works with community members, 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 the 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 community members, 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.
- 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 2026/27 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.
- Collaborate on development code updates, with a focus on environmental overlay code.

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 community members, the Planning Commission and its subcommittees, elected officials, other city departments, state and regional agencies, the development community, and community stakeholders.

Major functions include:

- Work with community members, 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
  - 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 2026/27 include:

- Review and update sections of the Comprehensive Plan and Development Code that address Development Code updates with a focus on housing, trees, the Springwater Plan Area, state-mandated development code updates, and natural resources and hillside overlay areas.
- Update Volumes 1 and 2 of Gresham's Comprehensive Plan.
- Continue to explore solutions to the Gresham Strategic Plan priority of Housing for All through implementation of the Housing Production Strategy.
- 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

The Community Revitalization Program coordinates delivery of federal assistance through 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 the Gresham community.

Key issues and work plan for fiscal year 2026/27 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 and compliance on federal Community Project Funding projects and other federal-funded large-scale projects, such as Main City Park playground improvements 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 total share of funding was $26.7 million. The Gresham City Council endorsed four projects in 2023 for the remaining bond funding.

Key issues and work plan for fiscal year 2026/27 include:

- Coordination on the expenditure of approximately $1.2 million in bond interest earnings Metro allocated to Gresham in 2025.
- Monitoring project construction on the three active developments to ensure compliance.
- Coordination with Metro related to reporting and management of bond funding.
- Coordination on state grant funding Gresham is passing to one of the bond-funded projects.

DEPARTMENT SUMMARY

Funding

Fund	2023/24 Actual	2024/25 Actual	2025/26 Revised Budget	2026/27 City Manager Proposed	2026/27 Budget Committee Approved	2026/27 City Council Adopted
Urban Design & Planning	3,584,847	3,680,959	4,563,205	4,467,939	4,467,939	4,467,939
Designated Purpose	111,481	5,526,222	13,365,791	10,528,506	10,889,506	10,889,506
CDBG & HOME	-	2,229,360	3,290,512	2,726,125	2,726,125	2,726,125
Total Requirements	**3,696,328**	**11,436,541**	**21,219,508**	**17,722,570**	**18,083,570**	**18,083,570**

Staffing

Fund	2023/24 Authorized	2024/25 Authorized	2025/26 Authorized	2026/27 Proposed	2026/27 Approved	2026/27 Adopted
Urban Design & Planning	17.80	17.90	16.50	16.30	16.30	16.30
Designated Purpose	-	1.00	1.00	1.00	1.00	1.00
CDBG & HOME	-	1.00	1.00	1.00	1.00	1.00
Total Positions (FTE + LTE)	**17.80**	**19.90**	**18.50**	**18.30**	**18.30**	**18.30**

Community Development

Building Inspection & Permitting
Building Fund

Permit Services
- Permit Tracking
- Cashiering
- Building Permit Intake
- Land Use Intake
- Residential Site Plan Review

Mechanical, Structural, Electrical & Plumbing
- Commercial & Residential Plan Review
- Commercial & Residential Building Inspection

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 and ordinances to safeguard life and property values by regulating building construction, issuing building- and construction-related permits and provide plan review and inspection services (building, plumbing, mechanical, electrical) for Gresham, with a focus on exceptional customer service.

DEPARTMENT OPERATING PLAN FOR FISCAL YEAR 2026/27

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 to making Gresham an enjoyable and safe place in which to work, live, and play. Staff issues construction-related permits and provide plan review and inspection services regarding 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 in Gresham. This demand for service is impacting plan reviews, building inspections, and permit processing functions and is expected to continue into fiscal year 2026/27. 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 2026/27 include:

- Continue to provide consistent, thorough, and complete plan review and inspections in a timely manner.
- Continue public outreach and education efforts on plan review and inspections.
- Continue implementation and refinement of the City's permitting system 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 processes to mitigate city barriers to development in support of the Gresham Strategic Plan priorities.

DEPARTMENT SUMMARY

Funding

Fund	2023/24 Actual	2024/25 Actual	2025/26 Revised Budget	2026/27 City Manager Proposed	2026/27 Budget Committee Approved	2026/27 City Council Adopted
General	1,284,166	-	-	-	-	-
Designated Purpose	3,208,359	-	-	-	-	-
Rental Inspection	955,574	-	-	-	-	-
CDBG & HOME	2,094,735	-	-	-	-	-
Building	4,169,001	4,231,378	6,380,549	6,241,815	6,241,815	6,241,815
Total Requirements	**11,711,835**	**4,231,378**	**6,380,549**	**6,241,815**	**6,241,815**	**6,241,815**

Staffing

Fund	2023/24 Authorized	2024/25 Authorized	2025/26 Authorized	2026/27 Proposed	2026/27 Approved	2026/27 Adopted
General	5.50	2.10	-	-	-	-
Designated Purpose	-	-	-	-	-	-
Rental Inspection	7.20	-	-	-	-	-
CDBG & HOME	1.75	-	-	-	-	-
Building	25.20	24.60	24.35	24.45	24.45	24.45
Total Positions (FTE + LTE)	**39.65**	**26.70**	**24.35**	**24.45**	**24.45**	**24.45**

Economic Development

Commercial Business & Development Support
General Fund

- Commercial Development Projects & Services
- Assistance to Gresham Small Businesses
- Small Business Incentive Programs Management

Economic & Development Services
General Fund
Designated Purpose Fund

- Business Assistance
- Business & Industry Relations
- Regional Economic Development Leadership
- Website Information Center
- Public Outreach Materials
- Public Affairs & Communications
- Business Recruitment/Retention
- Enterprise Zone Management

MISSION STATEMENT

The mission of the City's Economic Development work is to foster sustainable economic growth, generate new family wage jobs, and improve the overall quality of life and prosperity for Gresham community members.

GENERAL DESCRIPTION

The City's Three-Year Economic Development Strategy provides a framework for attracting investment, encouraging entrepreneurship, improving the local business environment, and ensuring the community's long-term economic well-being by proactively shaping its economic future rather than just reacting to changes.

DEPARTMENT OPERATING PLAN FOR FISCAL YEAR 2026/27

The team has five major areas of focus:

- Traded Sector
- Workforce Development
- Local Sector/Small Business/Entrepreneurs
- National and Regional Retail Attraction and Redevelopment
- Tourism

Traded Sector

Traded sector economic development is crucial because it drives growth, creates jobs, and boosts overall prosperity by bringing new money into Gresham and the broader region through exports.

Key issues and work plan for fiscal year 2026/27:

- Focus on supporting and growing existing businesses in Gresham by helping companies overcome challenges and connecting them with opportunities to ensure long-term success.
- Recruit new businesses to Gresham.
- Provide incentive programs (e.g., Enterprise Zone, Oregon Manufacturing Extension Partnership) to support the recruitment and retention of businesses.
- Manage Gresham's industrial assets for future industrial development.
- Advocate for Gresham's business community to help maintain an environment where companies can grow and thrive.

Workforce Development

Workforce development is crucial for both individuals and the economy because it equips people with the skills needed for in-demand jobs, boosts productivity, and fosters economic growth. By investing in training and education, businesses can reduce staff shortages, increase innovation, and stay competitive. For individuals, it provides opportunities for career advancement and higher earning potential.

Key issues and work plan for fiscal year 2026/27:

- Provide youth and young adults with career-connected learning opportunities through partnerships with Mt. Hood Community College, K-12 educational providers, Worksystems Inc., and local businesses.
- Convene a traded sector workforce development summit to bring companies and partners together.

Local Sector/Small Business/Entrepreneurs

When Gresham local sector, small businesses, and entrepreneurs thrive, they generate innovation, employment, bring services closer to community members, contribute to a diverse and resilient economy, and act as anchors for a vibrant community.

Key issues and work plan for fiscal year 2026/27:

- Support the local Small Business Development Center's annual resource fair.
- Contract with entrepreneur resources for accelerator programs to help aspiring entrepreneurs launch and grow.
- Administer the City's Garage to Storefront Program and manage the Small Business Center, connecting local businesses with resources and support to launch and grow.

National and Regional Retail Attraction and Redevelopment

Redeveloping retail centers revitalizes struggling areas, supports Gresham's economy, and adapts to shifting consumer needs – transforming existing spaces into vibrant, sustainable hubs that attract foot traffic and new businesses.

Key issues and work plan for fiscal year 2026/27:

- Attract new retailers to Gresham that address market gaps and complement existing businesses.
- Administer Vertical Housing Development Zone incentives to spur infill development.
- Partner with property owners and analyze redevelopment opportunities - including zoning and infrastructure needs - at commercial hubs such as Civic, Springwater, Gresham Town Fair, 181st Avenue, or Burnside Street.

Tourism

Tourism is a key economic development strategy that generates revenue, creates jobs, and revitalizes communities. It boosts local economies by increasing demand for goods and services, bringing more revenue to businesses, and supporting improved infrastructure. Tourism also helps preserve cultural heritage and promote sustainable practices.

Key issues and work plan for fiscal year 2026/27:

- Broaden awareness of Gresham's attractions and businesses for regional visitors.
- Partner with the Gresham Area Chamber of Commerce to support the Visitors Center.
- Use marketing campaign materials and community taglines in promotional materials.

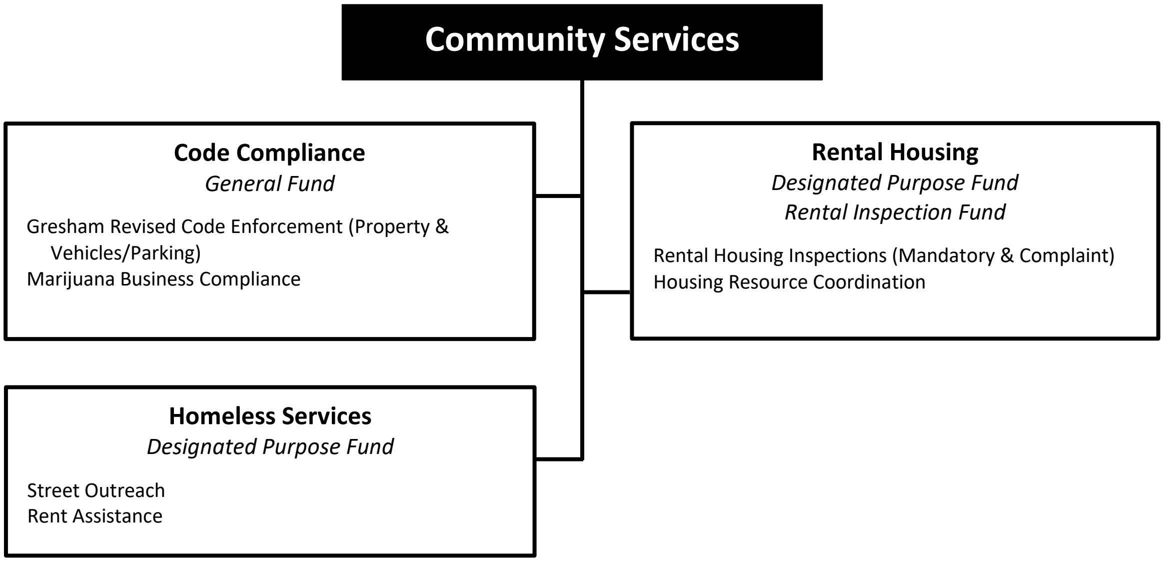
DEPARTMENT SUMMARY

Funding

Fund	2023/24 Actual	2024/25 Actual	2025/26 Revised Budget	2026/27 City Manager Proposed	2026/27 Budget Committee Approved	2026/27 City Council Adopted
General	-	946,805	1,180,945	976,528	976,528	976,528
Designated Purpose	-	969,507	7,339,000	9,172,000	9,172,000	9,172,000
Total Requirements	**-**	**1,916,312**	**8,519,945**	**10,148,528**	**10,148,528**	**10,148,528**

Staffing

Fund	2023/24 Authorized	2024/25 Authorized	2025/26 Authorized	2026/27 Proposed	2026/27 Approved	2026/27 Adopted
General	-	2.00	3.00	2.60	2.60	2.60
Designated Purpose	-	-	-	-	-	-
Total Positions (FTE + LTE)	**-**	**2.00**	**3.00**	**2.60**	**2.60**	**2.60**



MISSION STATEMENT

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

GENERAL DESCRIPTION

The Community Services 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 2026/27

Code Compliance

Code Compliance enhances livability of the Gresham community by addressing city code violations including general nuisances, parking, abandoned vehicle issues, 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, and the recently enacted massage business licensing code, through inspection and enforcement.

Key issues and work plan for fiscal year 2026/27 include:

- Implement and refine massage business license code/process to prevent the operation of unlicensed massage establishments and businesses engaged in unlawful activity and protect legitimate massage businesses within the community.
- 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 2026/27 include:

- Continue to explore new strategies, funding and partnerships.
- Continue 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 random statistical sampling. It also includes a complaint-driven component with the highest possible protections for those reporting violations. Inspections focus primarily on fire safety and egress, structural, electrical, mechanical, and plumbing, health, and sanitation issues, including the presence of interior dampness and mold, insect and rodent infestation and accumulation of trash.

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

Key issues and work plan for fiscal year 2026/27:

- 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.

DEPARTMENT SUMMARY

Funding

Fund	2023/24 Actual	2024/25 Actual	2025/26 Revised Budget	2026/27 City Manager Proposed	2026/27 Budget Committee Approved	2026/27 City Council Adopted
General	1,485,789	1,384,840	1,723,506	1,730,468	1,730,468	1,730,468
Designated Purpose	1,389,088	2,141,652	2,427,273	2,211,190	2,211,190	2,211,190
Rental Inspection	-	998,065	1,482,285	1,461,130	1,461,130	1,461,130
Total Requirements	**2,874,877**	**4,524,557**	**5,633,064**	**5,402,788**	**5,402,788**	**5,402,788**

Staffing

Fund	2023/24 Authorized	2024/25 Authorized	2025/26 Authorized	2026/27 Proposed	2026/27 Approved	2026/27 Adopted
General	7.88	8.00	6.05	6.15	6.15	6.15
Designated Purpose	3.48	6.48	5.00	5.00	5.00	5.00
Rental Inspection	-	5.50	6.60	6.60	6.60	6.60
Total Positions (FTE + LTE)	**11.36**	**19.98**	**17.65**	**17.75**	**17.75**	**17.75**

Youth & Recreation Services

Youth & Recreation Services

Youth Services
General Fund
Designated Purpose Fund

- Youth Violence Prevention
- Youth Mentoring & Workforce Training
- Youth Engagement
- Youth Focused Events

Recreation Services
General Fund

- Wellness & Community Programming
- Recreational Opportunities
- Community Events

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 community members 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 administration are budgeted in the General Fund. The Youth Violence Prevention Program is funded through the combination of a state grant and a federal legislative appropriation.

DEPARTMENT OPERATING PLAN FOR FISCAL YEAR 2026/27

Youth Services

Key issues and work plan for fiscal year 2026/27:

- 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.

Recreation Services

Key issues and work plan for fiscal year 2026/27:

- Work to secure permanent funding for EMOPI at the state level.
- Further evaluate and analyze recreation/youth services partnerships, sponsorships and contracts to improve offerings, access and outcomes, in coordination with our community and partners.
- Continue to use data and evidence-based practices to reduce community and regionwide violence, while providing access to opportunity for the greater community.

DEPARTMENT SUMMARY

Funding

Fund	2023/24 Actual	2024/25 Actual	2025/26 Revised Budget	2026/27 City Manager Proposed	2026/27 Budget Committee Approved	2026/27 City Council Adopted
General	-	-	739,198	765,856	765,856	765,856
Designated Purpose	-	3,491,835	6,020,080	4,510,874	4,510,874	4,510,874
Total Requirements	**-**	**3,491,835**	**6,759,278**	**5,276,730**	**5,276,730**	**5,276,730**

Staffing

Fund	2023/24 Authorized	2024/25 Authorized	2025/26 Authorized	2026/27 Proposed	2026/27 Approved	2026/27 Adopted
General	-	-	1.50	1.50	1.50	1.50
Designated Purpose	-	6.00	5.50	4.50	4.50	4.50
Total Positions (FTE + LTE)	**-**	**6.00**	**7.00**	**6.00**	**6.00**	**6.00**

Parks

Parks

Parks Administration & Operation
General Fund
Police, Fire & Parks Subfund
Designated Purpose Fund

Parks Operations & Maintenance
Parks Reservations
Parks Planning
Parks Design & Construction Oversight

MISSION STATEMENT

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

GENERAL DESCRIPTION

The Parks Program manages 26 developed parks, four special use properties, six undeveloped parks, 20 miles of trails, 800 acres of natural areas, 37 sports fields and courts as well as amenities such as picnic shelters. The 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.

The Parks program planner and program manager maintains the long-range planning, land use and design efforts for Gresham's park system, collaborating with partners to ensure parks are safe and neighborhoods are within a 10-minute walk of a park.

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 Parks Capital Improvement Program Fund with resources from system development charges, grants, loans and private donations.

DEPARTMENT OPERATING PLAN FOR FISCAL YEAR 2026/27

Key issues and work plan for fiscal year 2026/27:

- Focus maintenance activities on safety and asset preservation to provide safe and enjoyable recreation opportunities.
- Continue to build relationships with community partners.
- Finalize the Parks System Plan to provide services that meet recommended level of service, deferred maintenance needs, and accessibility issues; and prioritize future improvements.
- Develop and implement a Parks Asset Management Program.
- Complete the Parks Americans with Disabilities Transition Plan.
- Develop a 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.
- Identify grant funding for the Main City Park Playground.
- Provide staff support for parks capital improvement projects including completing the design of SW and SE Community Parks.
- Open and determine operational needs and conduct data collection for Gradin Community Sports Park.

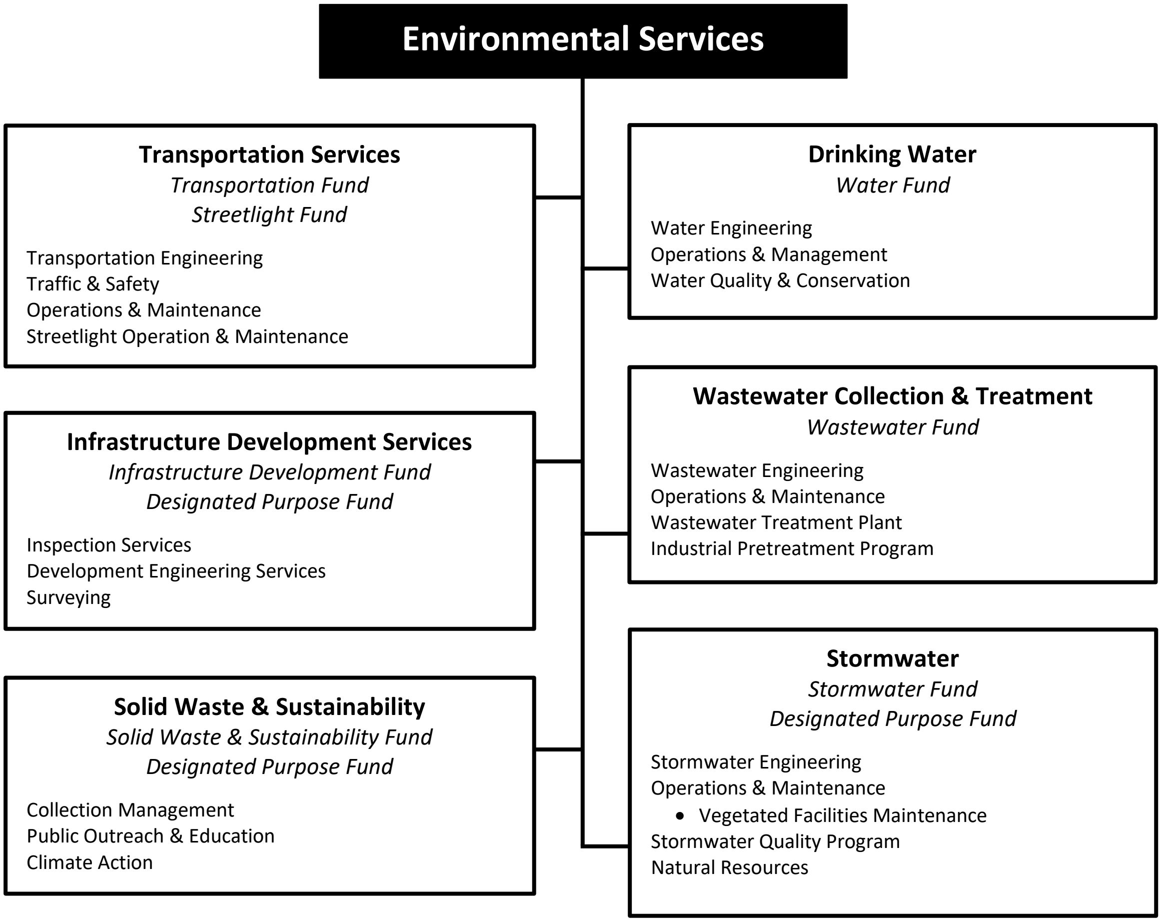
DEPARTMENT SUMMARY

Funding

Fund	2023/24 Actual	2024/25 Actual	2025/26 Revised Budget	2026/27 City Manager Proposed	2026/27 Budget Committee Approved	2026/27 City Council Adopted
General	4,871,699	5,150,738	5,856,381	5,961,774	5,961,774	5,961,774
Designated Purpose	998,720	52,779	484,000	459,000	459,000	459,000
Total Requirements	**5,870,419**	**5,203,518**	**6,340,381**	**6,420,774**	**6,420,774**	**6,420,774**

Staffing

Fund	2023/24 Authorized	2024/25 Authorized	2025/26 Authorized	2026/27 Proposed	2026/27 Approved	2026/27 Adopted
General	17.00	16.00	16.60	16.60	16.60	16.60
Designated Purpose	-	-	-	-	-	-
Total Positions (FTE + LTE)	**17.00**	**16.00**	**16.60**	**16.60**	**16.60**	**16.60**



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.

DEPARTMENT OPERATING PLAN FOR FISCAL YEAR 2026/27

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 community members, 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 2026/27 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 Black, Indigenous, and People of Color (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 coordinate community engagement to help the City and community prepare for extreme heat or smoke events.
- Implement Recycling Modernization Act and meet new state requirements on contamination reduction programs.
- Develop Debris Management Team and staff in debris management response and recovery.
- Explore the development of a Damage Assessment Plan to identify damaged assets, debris volumes, and infrastructure failures during natural disasters.

Transportation Services

The Transportation Program plans, designs, constructs, operates and maintains Gresham's transportation system that includes over 900 lane miles of streets, over 170 electronic traffic control devices, median landscaping, and over 23,000 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
- Equity
- Sustainability
- Community health and livability

Key issues and work plan for fiscal year 2026/27 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, 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 9,000+ streetlight poles and light fixtures.

Key issues and work plan for fiscal year 2026/27 include:

- 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.
- Develop asset management plan to identify long-term funding needs for streetlight system.

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 Capital Improvement Program (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, right-of-way permitting fees, utility rates and gasoline tax sources, as they serve both capital and private development projects.

Key issues and work plan for fiscal year 2026/27 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 incorporating improved survey equipment and software 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 19,300 customers, which include residential, business, and industrial accounts. The distribution and storage system includes seven water reservoirs that can store 27 million gallons of water; eight pump stations; and over 230 miles of waterlines.

The City and the Rockwood Water People's Utility District (PUD) have formed the Cascade Groundwater Alliance to implement the joint Groundwater Development Master Plan (GDMP). By implementing the GDMP, the Alliance will transition the City's supply fully to 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 2026/27 include:

- Continue development of the joint Groundwater Development Master Plan which includes the construction of treatment facilities for Cascade Well #6 located at SE 223rd and SE Stark.
- Continue Well Field Protection Program activities with the cities of Portland and Fairview to help ensure the safety of groundwater supplies for East County community members and businesses.
- 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 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

The Watershed Program manages rain runoff and snowmelt to prevent localized flooding, erosion, and pollution 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 9,307 catch basins, 247 miles of drainage pipes, 1,118 drywells, 905 stormwater planters and swales, and 66 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 2026/27 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.
- Develop a city response to new Total Maximum Daily Load (TMDL) requirements for the Sandy and Willamette Basins to improve temperature and mercury levels in local streams.
- Update and implement the Natural Resources Master Plan to guide the 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 the Federal Emergency Management Agency 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 wastewater treatment plant serves over 123,000 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 327 miles of mains, trunks and interceptors; 25,900 wastewater service laterals; six wastewater lift stations; and approximately 8,500 sewer manholes within Gresham.

Operating expenses in the Wastewater Program are budgeted in the Wastewater Fund and are primarily funded by utility rates. Wastewater-related capital improvement projects, budgeted for 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 Wastewater Program's asset management program, which can be a determining factor the Oregon State Department of Environmental Quality (DEQ) uses when evaluating whether to assess fines for sanitary sewer overflows or NPDES Waste Discharge permit noncompliance.

Key issues and work plan for fiscal year 2026/27 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 will be submitted to the Oregon DEQ in March 2026 for the permit issued by the Oregon DEQ in January 2025
- Continue collection and treatment plant upgrades in keeping with state and federal standards that include seismic resiliency standards.
- Continue with construction of the upper plant nitrification process improvements and the Secondary Clarifier 5 project at the Wastewater Treatment Plant.

DEPARTMENT SUMMARY

Funding

Fund	2023/24 Actual	2024/25 Actual	2025/26 Revised Budget	2026/27 City Manager Proposed	2026/27 Budget Committee Approved	2026/27 City Council Adopted
Solid Waste & Sustainability	1,229,726	1,222,729	1,595,721	1,620,458	1,620,458	1,620,458
Designated Purpose	623,584	850,372	5,738,000	6,334,000	6,334,000	6,334,000
Infrastructure Development	3,492,501	3,543,106	4,938,338	4,741,482	4,741,482	4,741,482
Streetlight	492,245	591,107	716,887	668,887	668,887	668,887
Transportation	11,449,365	11,495,242	15,560,922	15,320,146	15,320,146	15,320,146
Water	14,298,205	15,353,123	19,139,170	17,532,167	17,532,167	17,532,167
Stormwater	10,012,168	11,241,773	14,009,023	14,734,362	14,734,362	14,734,362
Wastewater	16,706,496	16,429,221	20,874,746	21,044,647	21,044,647	21,044,647
Total Requirements	**58,304,289**	**60,726,673**	**82,572,807**	**81,996,149**	**81,996,149**	**81,996,149**

Staffing

Fund	2023/24 Authorized	2024/25 Authorized	2025/26 Authorized	2026/27 Proposed	2026/27 Approved	2026/27 Adopted
Solid Waste & Sustainability	6.53	6.48	6.73	6.73	6.73	6.73
Designated Purpose	-	-	-	-	-	-
Infrastructure Development	16.50	17.50	17.50	17.50	17.50	17.50
Streetlight	-	-	-	-	-	-
Transportation	44.76	45.80	45.75	45.75	45.75	45.75
Water	31.59	32.67	33.19	33.19	33.19	33.19
Stormwater	33.46	34.51	34.63	34.63	34.63	34.63
Wastewater	31.61	32.69	32.20	32.20	32.20	32.20
Total Positions (FTE + LTE)	**164.45**	**169.65**	**171.00**	**170.00**	**170.00**	**170.00**

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CITY OF GRESHAM OREGON

Fiscal Year 2026/27 Adopted Budget

GENERAL FUND & LOCAL OPTION LEVY FUND SECTION

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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 $13.6 million in fiscal year 2026/27. 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 third year of the levy:

- Police
  - 18 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
  - 3 new positions added in FY 2026/27
  - Contract for 2 mental health clinicians
- Fire
  - 10 existing positions previously funded by General Fund
  - 4 positions previously funded by ARPA
  - 11 new positions added in FY 2024/25

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

Resources	2023/24 Actual	2024/25 Actual	2025/26 Revised Budget	2026/27 City Manager Proposed	2026/27 Budget Committee Approved	2026/27 City Council Adopted
Taxes	37,395,048	51,413,390	52,665,000	54,719,000	54,719,000	54,719,000
Licenses & Permits	531,926	513,638	541,000	573,000	573,000	573,000
Intergovernmental	19,441,770	21,169,203	22,819,000	23,966,000	23,966,000	23,966,000
Charges for Services	8,563,281	9,054,951	8,705,000	8,858,000	8,858,000	8,858,000
Utility License Fees	21,075,180	22,436,852	23,755,000	24,609,000	24,609,000	24,609,000
Miscellaneous Income	1,872,661	1,821,132	833,000	692,000	692,000	692,000
Internal Payments	93,055	114,074	-	-	-	-
Interfund Transfers	3,275,000	87,100	84,000	256,000	256,000	256,000
Internal Svc Chrg	1,036,908	899,747	1,046,880	955,228	955,228	955,228
Financing Proceeds	-	-	3,100,000	-	-	-
Beginning Balance	31,414,685	32,434,533	35,621,000	30,444,000	30,444,000	30,444,000
Total Resources	**124,699,515**	**139,944,620**	**149,169,880**	**145,072,228**	**145,072,228**	**145,072,228**
Requirements						
Police	45,813,546	50,381,779	63,280,646	62,693,408	62,693,408	62,693,408
Fire	34,756,623	39,986,455	49,649,956	49,296,355	49,296,355	49,296,355
Community Development	1,284,166	-	-	-	-	-
Economic Development	-	946,805	1,180,945	976,528	976,528	976,528
Community Services	1,485,789	1,384,840	1,723,506	1,730,468	1,730,468	1,730,468
Youth & Recreation Services	-	-	739,198	765,856	765,856	765,856
Parks	4,871,699	5,150,738	5,856,381	5,961,774	5,961,774	5,961,774
Operating Total	*88,211,823*	*97,850,616*	*122,430,632*	*121,424,389*	*121,424,389*	*121,424,389*
Transfers	4,053,158	3,817,242	3,018,000	3,249,000	3,249,000	3,249,000
Contingency	-	-	1,571,907	2,676,050	2,676,050	2,676,050
Unappropriated	32,434,533	38,276,761	22,149,341	17,722,789	17,722,789	17,722,789
Non-Operating Total	*36,487,692*	*42,094,003*	*26,739,248*	*23,647,839*	*23,647,839*	*23,647,839*
Total Requirements	**124,699,515**	**139,944,620**	**149,169,880**	**145,072,228**	**145,072,228**	**145,072,228**

General Fund

Resources	2023/24 Actual	2024/25 Actual	2025/26 Revised Budget	2026/27 City Manager Proposed	2026/27 Budget Committee Approved	2026/27 City Council Adopted
Taxes	37,395,048	38,863,493	39,876,000	41,081,000	41,081,000	41,081,000
Licenses & Permits	531,926	513,638	541,000	573,000	573,000	573,000
Intergovernmental	19,441,770	21,169,203	22,819,000	23,966,000	23,966,000	23,966,000
Charges for Services	8,563,281	9,054,951	8,705,000	8,858,000	8,858,000	8,858,000
Utility License Fees	21,075,180	22,436,852	23,755,000	24,609,000	24,609,000	24,609,000
Miscellaneous Income	1,872,661	1,723,122	833,000	692,000	692,000	692,000
Internal Payments	93,055	114,074	-	-	-	-
Interfund Transfers	3,275,000	87,100	84,000	256,000	256,000	256,000
Internal Svc Chrg	1,036,908	899,747	1,046,880	955,228	955,228	955,228
Financing Proceeds	-	-	3,100,000	-	-	-
Beginning Balance	31,414,685	32,434,533	34,570,000	29,621,000	29,621,000	29,621,000
Total Resources	**124,699,515**	**127,296,712**	**135,329,880**	**130,611,228**	**130,611,228**	**130,611,228**
Requirements						
Police	45,813,546	44,575,927	55,350,458	54,814,930	54,814,930	54,814,930
Fire	34,756,623	34,697,416	43,797,051	43,359,883	43,359,883	43,359,883
Community Development	1,284,166	-	-	-	-	-
Economic Development	-	946,805	1,180,945	976,528	976,528	976,528
Community Services	1,485,789	1,384,840	1,723,506	1,730,468	1,730,468	1,730,468
Youth & Recreation Services	-	-	739,198	765,856	765,856	765,856
Parks	4,871,699	5,150,738	5,856,381	5,961,774	5,961,774	5,961,774
Operating Total	*88,211,823*	*86,755,727*	*108,647,539*	*107,609,439*	107,609,439	107,609,439
Transfers	4,053,158	3,817,242	3,018,000	3,249,000	3,249,000	3,249,000
Contingency	-	-	1,515,000	2,030,000	2,030,000	2,030,000
Unappropriated	32,434,533	36,723,743	22,149,341	17,722,789	17,722,789	17,722,789
Non-Operating Total	*36,487,692*	*40,540,985*	*26,682,341*	*23,001,789*	23,001,789	23,001,789
Total Requirements	**124,699,515**	**127,296,712**	**135,329,880**	**130,611,228**	**130,611,228**	**130,611,228**

General Fund
Police

Requirements by Division	2023/24 Actual	2024/25 Actual	2025/26 Revised Budget	2026/27 City Manager Proposed	2026/27 Budget Committee Approved	2026/27 City Council Adopted
Police Administration	1,579,641	1,838,927	2,600,721	2,941,122	2,941,122	2,941,122
Police Operations	22,583,426	20,181,134	26,207,490	24,616,578	24,616,578	24,616,578
Police Investigations	7,732,966	8,027,743	9,731,306	9,680,391	9,680,391	9,680,391
Police Records	2,082,732	2,213,134	2,823,299	2,563,828	2,563,828	2,563,828
Police Services	1,974,860	1,985,892	3,270,906	3,670,036	3,670,036	3,670,036
Support Services	9,859,921	10,329,098	10,716,736	11,342,975	11,342,975	11,342,975
Police Total	**45,813,546**	**44,575,927**	**55,350,458**	**54,814,930**	**54,814,930**	**54,814,930**
Requirements by Category						
Personnel Services	31,417,451	28,696,327	37,982,322	36,485,955	36,485,955	36,485,955
Materials & Services	14,304,407	15,566,326	17,040,736	18,058,975	18,058,975	18,058,975
Capital Outlay	91,688	313,274	327,400	270,000	270,000	270,000
Police Total	**45,813,546**	**44,575,927**	**55,350,458**	**54,814,930**	**54,814,930**	**54,814,930**

Department Requirements by Type

General Fund
Police

Requirements by Type	2023/24 Actual	2024/25 Actual	2025/26 Revised Budget	2026/27 City Manager Proposed	2026/27 Budget Committee Approved	2026/27 City Council Adopted
Personnel	18,793,190	16,848,156	20,180,718	20,188,530	20,188,530	20,188,530
Benefits	12,624,261	11,848,171	17,801,604	16,297,425	16,297,425	16,297,425
Prof & Tech Services	2,933,725	3,430,318	3,927,300	4,247,000	4,247,000	4,247,000
Property Services	169,914	191,651	330,000	342,000	342,000	342,000
Other Services	297,234	394,716	511,000	495,000	495,000	495,000
Materials	1,043,614	1,219,305	1,550,700	1,627,000	1,627,000	1,627,000
City Grant & Contrib	-	1,238	5,000	5,000	5,000	5,000
Internal Svc Chrg	9,859,921	10,329,098	10,716,736	11,342,975	11,342,975	11,342,975
Capital Outlay	91,688	313,274	327,400	270,000	270,000	270,000
Police Total	**45,813,546**	**44,575,927**	**55,350,458**	**54,814,930**	**54,814,930**	**54,814,930**

Department Requirements by Division & Category

General Fund
Fire

Requirements by Division	2023/24 Actual	2024/25 Actual	2025/26 Revised Budget	2026/27 City Manager Proposed	2026/27 Budget Committee Approved	2026/27 City Council Adopted
Fire Administration	1,270,511	1,772,981	1,625,596	1,638,476	1,638,476	1,638,476
Fire Marshal's Office	1,557,016	1,849,980	2,210,309	2,233,386	2,233,386	2,233,386
Training & Safety	1,741,730	2,049,967	2,168,924	2,017,825	2,017,825	2,017,825
Emergency Operations	24,641,635	22,549,971	30,563,956	29,922,708	29,922,708	29,922,708
Support Services	5,545,731	6,474,517	7,228,266	7,547,488	7,547,488	7,547,488
Fire Total	**34,756,623**	**34,697,416**	**43,797,051**	**43,359,883**	**43,359,883**	**43,359,883**
Requirements by Category						
Personnel Services	26,735,753	24,997,472	30,149,685	31,239,395	31,239,395	31,239,395
Materials & Services	7,939,544	9,506,134	10,337,671	10,607,488	10,607,488	10,607,488
Capital Outlay	81,326	193,810	3,309,695	1,513,000	1,513,000	1,513,000
Fire Total	**34,756,623**	**34,697,416**	**43,797,051**	**43,359,883**	**43,359,883**	**43,359,883**

Department Requirements by Type

General Fund
Fire

Requirements by Type	2023/24 Actual	2024/25 Actual	2025/26 Revised Budget	2026/27 City Manager Proposed	2026/27 Budget Committee Approved	2026/27 City Council Adopted
Personnel	15,831,678	14,823,826	16,032,850	17,179,735	17,179,735	17,179,735
Benefits	10,904,075	10,173,647	14,116,835	14,059,660	14,059,660	14,059,660
Prof & Tech Services	1,200,478	1,556,491	1,620,000	1,756,000	1,756,000	1,756,000
Property Services	119,573	113,468	74,000	69,000	69,000	69,000
Other Services	69,226	59,535	106,000	107,000	107,000	107,000
Materials	1,004,535	1,295,787	1,309,405	1,128,000	1,128,000	1,128,000
Internal Payments	-	6,336	-	-	-	-
Internal Svc Chrg	5,545,731	6,474,517	7,228,266	7,547,488	7,547,488	7,547,488
Capital Outlay	81,326	193,810	3,309,695	1,513,000	1,513,000	1,513,000
Fire Total	**34,756,623**	**34,697,416**	**43,797,051**	**43,359,883**	**43,359,883**	**43,359,883**

Department Requirements by Division & Category

General Fund
Economic Development

Requirements by Division	2023/24 Actual	2024/25 Actual	2025/26 Revised Budget	2026/27 City Manager Proposed	2026/27 Budget Committee Approved	2026/27 City Council Adopted
Economic Development Admin	-	335,495	452,450	-	-	-
Economic Development	-	386,030	492,666	801,870	801,870	801,870
Support Services	-	225,280	235,829	174,658	174,658	174,658
Economic Development Total	**-**	**946,805**	**1,180,945**	**976,528**	**976,528**	**976,528**
Requirements by Category						
Personnel Services	-	536,980	656,116	538,870	538,870	538,870
Materials & Services	-	409,825	524,829	437,658	437,658	437,658
Economic Development Total	**-**	**946,805**	**1,180,945**	**976,528**	**976,528**	**976,528**

Department Requirements by Type

General Fund
Economic Development

Requirements by Type	2023/24 Actual	2024/25 Actual	2025/26 Revised Budget	2026/27 City Manager Proposed	2026/27 Budget Committee Approved	2026/27 City Council Adopted
Personnel	-	309,869	339,557	298,303	298,303	298,303
Benefits	-	227,111	316,559	240,567	240,567	240,567
Prof & Tech Services	-	124,984	125,000	165,000	165,000	165,000
Property Services	-	756	8,000	3,000	3,000	3,000
Other Services	-	51,207	106,000	72,000	72,000	72,000
Materials	-	3,848	10,000	13,000	13,000	13,000
City Grant & Contrib	-	3,750	40,000	10,000	10,000	10,000
Internal Svc Chrg	-	225,280	235,829	174,658	174,658	174,658
Economic Development Total	**-**	**946,805**	**1,180,945**	**976,528**	**976,528**	**976,528**

Department Requirements by Division & Category

General Fund
Community Services

Requirements by Division	2023/24 Actual	2024/25 Actual	2025/26 Revised Budget	2026/27 City Manager Proposed	2026/27 Budget Committee Approved	2026/27 City Council Adopted
Community Services Admin	333,047	262,064	287,578	301,028	301,028	301,028
Code Compliance	645,368	595,302	883,520	848,376	848,376	848,376
Support Services	507,374	527,474	552,408	581,064	581,064	581,064
Community Services Total	**1,485,789**	**1,384,840**	**1,723,506**	**1,730,468**	**1,730,468**	**1,730,468**
Requirements by Category						
Personnel Services	935,270	805,588	1,075,098	1,056,404	1,056,404	1,056,404
Materials & Services	550,519	579,252	648,408	674,064	674,064	674,064
Community Services Total	**1,485,789**	**1,384,840**	**1,723,506**	**1,730,468**	**1,730,468**	**1,730,468**

Department Requirements by Type

General Fund
Community Services

Requirements by Type	2023/24 Actual	2024/25 Actual	2025/26 Revised Budget	2026/27 City Manager Proposed	2026/27 Budget Committee Approved	2026/27 City Council Adopted
Personnel	557,370	465,222	565,903	593,413	593,413	593,413
Benefits	377,899	340,366	509,195	462,991	462,991	462,991
Prof & Tech Services	28,882	37,991	63,000	65,000	65,000	65,000
Property Services	2,409	2,609	2,000	3,000	3,000	3,000
Other Services	1,928	5,272	15,000	12,000	12,000	12,000
Materials	9,927	5,906	16,000	13,000	13,000	13,000
Internal Svc Chrg	507,374	527,474	552,408	581,064	581,064	581,064
Community Services Total	**1,485,789**	**1,384,840**	**1,723,506**	**1,730,468**	**1,730,468**	**1,730,468**

Department Requirements by Division & Category

General Fund
Youth & Recreation Services

Requirements by Division	2023/24 Actual	2024/25 Actual	2025/26 Revised Budget	2026/27 City Manager Proposed	2026/27 Budget Committee Approved	2026/27 City Council Adopted
Youth Services Admin	-	-	100,048	114,915	114,915	114,915
Recreation	-	-	518,770	500,925	500,925	500,925
Support Services	-	-	120,380	150,016	150,016	150,016
Youth & Recreation Services Total	**-**	**-**	**739,198**	**765,856**	**765,856**	**765,856**
Requirements by Category						
Personnel Services	-	-	245,818	280,840	280,840	280,840
Materials & Services	-	-	493,380	485,016	485,016	485,016
Youth & Recreation Services Total	**-**	**-**	**739,198**	**765,856**	**765,856**	**765,856**

Department Requirements by Type

General Fund
Youth & Recreation Services

Requirements by Type	2023/24 Actual	2024/25 Actual	2025/26 Revised Budget	2026/27 City Manager Proposed	2026/27 Budget Committee Approved	2026/27 City Council Adopted
Personnel	-	-	149,696	157,265	157,265	157,265
Benefits	-	-	96,122	123,575	123,575	123,575
Prof & Tech Services	-	-	338,000	310,000	310,000	310,000
Other Services	-	-	14,000	13,000	13,000	13,000
Materials	-	-	9,000	2,000	2,000	2,000
City Grant & Contrib	-	-	12,000	10,000	10,000	10,000
Internal Svc Chrg	-	-	120,380	150,016	150,016	150,016
Youth & Recreation Services Total	**-**	**-**	**739,198**	**765,856**	**765,856**	**765,856**

Department Requirements by Division & Category

General Fund
Parks

Requirements by Division	2023/24 Actual	2024/25 Actual	2025/26 Revised Budget	2026/27 City Manager Proposed	2026/27 Budget Committee Approved	2026/27 City Council Adopted
Parks & Rec Admin	576,547	564,947	1,006,627	862,867	862,867	862,867
Parks Operations	2,631,983	2,812,234	3,616,520	3,710,098	3,710,098	3,710,098
X-Youth Services	147,091	-	-	-	-	-
X-Recreation	340,863	443,746	-	-	-	-
Support Services	1,175,215	1,329,811	1,233,234	1,388,809	1,388,809	1,388,809
Parks Total	**4,871,699**	**5,150,738**	**5,856,381**	**5,961,774**	**5,961,774**	**5,961,774**
Requirements by Category						
Personnel Services	2,246,978	2,029,214	3,193,147	3,030,965	3,030,965	3,030,965
Materials & Services	2,561,693	3,116,050	2,573,234	2,825,809	2,825,809	2,825,809
Capital Outlay	63,028	5,475	90,000	105,000	105,000	105,000
Parks Total	**4,871,699**	**5,150,738**	**5,856,381**	**5,961,774**	**5,961,774**	**5,961,774**

Department Requirements by Type

General Fund
Parks

Requirements by Type	2023/24 Actual	2024/25 Actual	2025/26 Revised Budget	2026/27 City Manager Proposed	2026/27 Budget Committee Approved	2026/27 City Council Adopted
Personnel	1,352,559	1,189,373	1,705,658	1,719,267	1,719,267	1,719,267
Benefits	894,418	839,840	1,487,489	1,311,698	1,311,698	1,311,698
Prof & Tech Services	736,456	921,680	519,000	582,000	582,000	582,000
Property Services	539,551	710,876	650,000	719,000	719,000	719,000
Other Services	27,471	33,900	27,000	43,000	43,000	43,000
Materials	74,819	101,520	143,000	93,000	93,000	93,000
City Grant & Contrib	7,441	17,000	1,000	-	-	-
Internal Payments	740	1,262	-	-	-	-
Internal Svc Chrg	1,175,215	1,329,811	1,233,234	1,388,809	1,388,809	1,388,809
Capital Outlay	63,028	5,475	90,000	105,000	105,000	105,000
Parks Total	**4,871,699**	**5,150,738**	**5,856,381**	**5,961,774**	**5,961,774**	**5,961,774**

General Fund
Community Development (Closed)

Requirements by Division	2023/24 Actual	2024/25 Actual	2025/26 Revised Budget	2026/27 City Manager Proposed	2026/27 Budget Committee Approved	2026/27 City Council Adopted
X-Economic Development	511,068	-	-	-	-	-
Comm Dev Administration	553,436	-	-	-	-	-
Support Services	219,662	-	-	-	-	-
Community Development Total	**1,284,166**	**-**	**-**	**-**	**-**	**-**
Requirements by Category						
Personnel Services	847,019	-	-	-	-	-
Materials & Services	437,147	-	-	-	-	-
Community Development Total	**1,284,166**	**-**	**-**	**-**	**-**	**-**

Department Requirements by Type

General Fund
Community Development (Closed)

Requirements by Type	2023/24 Actual	2024/25 Actual	2025/26 Revised Budget	2026/27 City Manager Proposed	2026/27 Budget Committee Approved	2026/27 City Council Adopted
Personnel	513,993	-	-	-	-	-
Benefits	333,027	-	-	-	-	-
Prof & Tech Services	51,739	-	-	-	-	-
Property Services	483	-	-	-	-	-
Other Services	63,401	-	-	-	-	-
Materials	1,862	-	-	-	-	-
City Grant & Contrib	100,000	-	-	-	-	-
Internal Svc Chrg	219,662	-	-	-	-	-
Community Development Total	**1,284,166**	**-**	**-**	**-**	**-**	**-**

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Local Option Levy Fund

	2023/24 Actual	2024/25 Actual	2025/26 Revised Budget	2026/27 City Manager Proposed	2026/27 Budget Committee Approved	2026/27 City Council Adopted
Resources						
Taxes	-	12,549,898	12,789,000	13,638,000	13,638,000	13,638,000
Miscellaneous Income	-	98,010	-	-	-	-
Beginning Balance	-	-	1,051,000	823,000	823,000	823,000
Total Resources	**-**	**12,647,908**	**13,840,000**	**14,461,000**	**14,461,000**	**14,461,000**
Requirements						
Police	-	5,805,851	7,930,188	7,878,478	7,878,478	7,878,478
Fire	-	5,289,038	5,852,905	5,936,472	5,936,472	5,936,472
Operating Total	-	*11,094,890*	*13,783,093*	*13,814,950*	*13,814,950*	*13,814,950*
Contingency	-	-	56,907	646,050	646,050	646,050
Unappropriated	-	1,553,018	-	-	-	-
Non-Operating Total	-	*1,553,018*	*56,907*	*646,050*	*646,050*	*646,050*
Total Requirements	**-**	**12,647,908**	**13,840,000**	**14,461,000**	**14,461,000**	**14,461,000**

Department Requirements by Division & Category

Local Option Levy Fund
Police

Requirements by Division	2023/24 Actual	2024/25 Actual	2025/26 Revised Budget	2026/27 City Manager Proposed	2026/27 Budget Committee Approved	2026/27 City Council Adopted
Police Operations	-	5,517,846	6,953,339	6,807,731	6,807,731	6,807,731
Police Investigations	-	-	174,836	172,456	172,456	172,456
Police Records	-	110,572	344,483	464,832	464,832	464,832
Police Services	-	177,433	457,530	433,459	433,459	433,459
Police Total	**-**	**5,805,851**	**7,930,188**	**7,878,478**	**7,878,478**	**7,878,478**
Requirements by Category						
Personnel Services	-	5,751,591	7,566,188	7,475,478	7,475,478	7,475,478
Materials & Services	-	54,260	364,000	403,000	403,000	403,000
Police Total	**-**	**5,805,851**	**7,930,188**	**7,878,478**	**7,878,478**	**7,878,478**

Department Requirements by Type

Local Option Levy Fund
Police

Requirements by Type	2023/24 Actual	2024/25 Actual	2025/26 Revised Budget	2026/27 City Manager Proposed	2026/27 Budget Committee Approved	2026/27 City Council Adopted
Personnel	-	3,497,550	3,974,280	4,147,984	4,147,984	4,147,984
Benefits	-	2,254,041	3,591,908	3,327,494	3,327,494	3,327,494
Prof & Tech Services	-	54,260	364,000	403,000	403,000	403,000
Police Total	**-**	**5,805,851**	**7,930,188**	**7,878,478**	**7,878,478**	**7,878,478**

Department Requirements by Division & Category

Local Option Levy Fund
Fire

Requirements by Division	2023/24 Actual	2024/25 Actual	2025/26 Revised Budget	2026/27 City Manager Proposed	2026/27 Budget Committee Approved	2026/27 City Council Adopted
Emergency Operations	-	5,030,230	5,391,671	5,372,796	5,372,796	5,372,796
Fire Marshal's Office	-	258,808	461,234	563,676	563,676	563,676
Fire Total	**-**	**5,289,038**	**5,852,905**	**5,936,472**	**5,936,472**	**5,936,472**
Requirements by Category						
Personnel Services	-	5,269,012	5,832,905	5,936,472	5,936,472	5,936,472
Materials & Services	-	10,491	20,000	-	-	-
Capital Outlay	-	9,535	-	-	-	-
Fire Total	**-**	**5,289,038**	**5,852,905**	**5,936,472**	**5,936,472**	**5,936,472**

Department Requirements by Type

Local Option Levy Fund
Fire

Requirements by Type	2023/24 Actual	2024/25 Actual	2025/26 Revised Budget	2026/27 City Manager Proposed	2026/27 Budget Committee Approved	2026/27 City Council Adopted
Personnel	-	3,113,897	3,053,296	3,304,962	3,304,962	3,304,962
Benefits	-	2,155,115	2,779,609	2,631,510	2,631,510	2,631,510
Materials	-	10,491	20,000	-	-	-
Capital Outlay	-	9,535	-	-	-	-
Fire Total	**-**	**5,289,038**	**5,852,905**	**5,936,472**	**5,936,472**	**5,936,472**

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Fiscal Year 2026/27 Adopted Budget

BUSINESS FUNDS SECTION

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Business Funds Overview

Five funds are grouped under the category of Business Funds: Urban Design & 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 and Downtown/Civic Urban Renewal Plans, with the City's costs being reimbursed by the Urban Renewal Areas.

For fiscal year 2026/27, operating expenditures include:

- Urban Design & Planning Fund.
    - $4.5 million operating budget.
    - 2.1% increase compared to last year's budget.
- Solid Waste & Sustainability Fund.
    - $1.6 million operating budget.
    - 1.6% increase compared to last year's budget.
- Rental Inspection Fund.
    - $1.5 million operating budget.
    - 1.4% decrease compared to last year's budget.
- Building Fund.
    - $6.4 million operating budget.
    - 2.2% decrease compared to last year's budget.
- Urban Renewal Fund.
    - $2.5 million operating budget.
    - 22.9% increase compared to last year's budget

Urban Design & Planning Fund

Resources	2023/24 Actual	2024/25 Actual	2025/26 Revised Budget	2026/27 City Manager Proposed	2026/27 Budget Committee Approved	2026/27 City Council Adopted
Licenses & Permits	167,796	213,366	212,000	273,000	273,000	273,000
Intergovernmental	3,128	-	-	-	-	-
Charges for Services	1,064,672	1,201,821	1,119,000	977,000	977,000	977,000
Miscellaneous Income	40,127	77,650	37,000	33,000	33,000	33,000
Internal Payments	-	96,461	-	-	-	-
Interfund Transfers	2,750,671	2,563,000	2,684,000	2,560,000	2,560,000	2,560,000
Beginning Balance	1,259,725	1,635,272	1,855,000	1,645,000	1,645,000	1,645,000
Total Resources	**5,286,119**	**5,787,571**	**5,907,000**	**5,488,000**	**5,488,000**	**5,488,000**
Requirements						
Urban Design & Planning	3,584,847	3,680,959	4,563,205	4,467,939	4,467,939	4,467,939
Operating Total	*3,584,847*	*3,680,959*	*4,563,205*	*4,467,939*	*4,467,939*	*4,467,939*
Transfers	66,000	71,000	79,000	82,000	82,000	82,000
Contingency	-	-	457,000	446,000	446,000	446,000
Unappropriated	1,635,272	2,035,613	807,795	492,061	492,061	492,061
Non-Operating Total	*1,701,272*	*2,106,613*	*1,343,795*	*1,020,061*	*1,020,061*	*1,020,061*
Total Requirements	**5,286,119**	**5,787,571**	**5,907,000**	**5,488,000**	**5,488,000**	**5,488,000**

Department Requirements by Division & Category

Urban Design & Planning Fund
Urban Design & Planning

Requirements by Division	2023/24 Actual	2024/25 Actual	2025/26 Revised Budget	2026/27 City Manager Proposed	2026/27 Budget Committee Approved	2026/27 City Council Adopted
Comprehensive/Trans Planning	-	1,492,422	1,920,670	1,895,994	1,895,994	1,895,994
Development Planning	2,716,743	1,351,903	1,652,773	1,603,882	1,603,882	1,603,882
Support Services	868,104	836,633	989,762	968,063	968,063	968,063
Urban Design & Planning Total	**3,584,847**	**3,680,959**	**4,563,205**	**4,467,939**	**4,467,939**	**4,467,939**
Requirements by Category						
Personnel Services	2,627,614	2,693,660	3,278,443	3,109,876	3,109,876	3,109,876
Materials & Services	957,232	987,298	1,284,762	1,358,063	1,358,063	1,358,063
Urban Design & Planning Total	**3,584,847**	**3,680,959**	**4,563,205**	**4,467,939**	**4,467,939**	**4,467,939**

Department Requirements by Type

Urban Design & Planning Fund
Urban Design & Planning

Requirements by Type	2023/24 Actual	2024/25 Actual	2025/26 Revised Budget	2026/27 City Manager Proposed	2026/27 Budget Committee Approved	2026/27 City Council Adopted
Personnel	1,574,190	1,601,678	1,786,627	1,807,016	1,807,016	1,807,016
Benefits	1,053,424	1,091,983	1,491,816	1,302,860	1,302,860	1,302,860
Prof & Tech Services	63,783	121,853	235,000	315,000	315,000	315,000
Property Services	2,456	2,606	8,000	8,000	8,000	8,000
Other Services	13,849	17,135	34,000	43,000	43,000	43,000
Materials	9,040	9,071	16,000	24,000	24,000	24,000
City Grant & Contrib	-	-	2,000	-	-	-
Internal Svc Chrg	868,104	836,633	989,762	968,063	968,063	968,063
Urban Design & Planning Total	**3,584,847**	**3,680,959**	**4,563,205**	**4,467,939**	**4,467,939**	**4,467,939**

Solid Waste & Sustainability Fund

Resources	2023/24 Actual	2024/25 Actual	2025/26 Revised Budget	2026/27 City Manager Proposed	2026/27 Budget Committee Approved	2026/27 City Council Adopted
Intergovernmental	313,358	324,722	321,000	677,000	677,000	677,000
Charges for Services	816,900	857,196	900,000	927,000	927,000	927,000
Miscellaneous Income	25,984	36,837	17,000	18,000	18,000	18,000
Interfund Transfers	120,000	120,000	120,000	120,000	120,000	120,000
Beginning Balance	813,637	860,153	853,000	905,000	905,000	905,000
Total Resources	**2,089,879**	**2,198,908**	**2,211,000**	**2,647,000**	**2,647,000**	**2,647,000**
Requirements						
Environmental Services	1,229,726	1,222,729	1,595,721	1,620,458	1,620,458	1,620,458
Operating Total	*1,229,726*	*1,222,729*	*1,595,721*	*1,620,458*	*1,620,458*	*1,620,458*
Transfers	-	1,000	-	-	-	-
Contingency	-	-	160,000	161,000	161,000	161,000
Unappropriated	860,153	975,179	455,279	865,542	865,542	865,542
Non-Operating Total	*860,153*	*976,179*	*615,279*	*1,026,542*	*1,026,542*	*1,026,542*
Total Requirements	**2,089,879**	**2,198,908**	**2,211,000**	**2,647,000**	**2,647,000**	**2,647,000**

Solid Waste & Sustainability Fund
Environmental Services

Requirements by Division	2023/24 Actual	2024/25 Actual	2025/26 Revised Budget	2026/27 City Manager Proposed	2026/27 Budget Committee Approved	2026/27 City Council Adopted
Solid Waste	966,055	986,337	1,331,336	1,326,423	1,326,423	1,326,423
Support Services	263,671	236,392	264,385	294,035	294,035	294,035
Environmental Services Total	**1,229,726**	**1,222,729**	**1,595,721**	**1,620,458**	**1,620,458**	**1,620,458**
Requirements by Category						
Personnel Services	887,792	896,350	1,220,336	1,212,423	1,212,423	1,212,423
Materials & Services	341,934	326,380	375,385	408,035	408,035	408,035
Environmental Services Total	**1,229,726**	**1,222,729**	**1,595,721**	**1,620,458**	**1,620,458**	**1,620,458**

Department Requirements by Type

Solid Waste & Sustainability Fund
Environmental Services

Requirements by Type	2023/24 Actual	2024/25 Actual	2025/26 Revised Budget	2026/27 City Manager Proposed	2026/27 Budget Committee Approved	2026/27 City Council Adopted
Personnel	504,771	509,605	636,893	661,850	661,850	661,850
Benefits	383,020	386,745	583,443	550,573	550,573	550,573
Prof & Tech Services	44,115	50,675	49,000	50,000	50,000	50,000
Property Services	-	-	2,000	-	-	-
Other Services	17,097	26,998	44,000	47,000	47,000	47,000
Materials	9,389	7,695	8,000	8,000	8,000	8,000
City Grant & Contrib	7,663	3,257	8,000	9,000	9,000	9,000
Internal Payments	-	1,363	-	-	-	-
Internal Svc Chrg	263,671	236,392	264,385	294,035	294,035	294,035
Environmental Services Total	**1,229,726**	**1,222,729**	**1,595,721**	**1,620,458**	**1,620,458**	**1,620,458**

Rental Inspection Fund

Resources	2023/24 Actual	2024/25 Actual	2025/26 Revised Budget	2026/27 City Manager Proposed	2026/27 Budget Committee Approved	2026/27 City Council Adopted
Licenses & Permits	780,254	978,939	1,231,000	1,518,000	1,518,000	1,518,000
Charges for Services	333	-	-	-	-	-
Miscellaneous Income	136,304	124,511	27,000	30,000	30,000	30,000
Beginning Balance	808,485	753,802	842,000	1,018,000	1,018,000	1,018,000
Total Resources	**1,725,376**	**1,857,253**	**2,100,000**	**2,566,000**	**2,566,000**	**2,566,000**
Requirements						
Community Development	955,574	-	-	-	-	-
Community Services	-	998,065	1,482,285	1,461,130	1,461,130	1,461,130
Operating Total	*955,574*	*998,065*	*1,482,285*	*1,461,130*	*1,461,130*	*1,461,130*
Transfers	16,000	20,000	20,000	21,000	21,000	21,000
Contingency	-	-	149,000	146,000	146,000	146,000
Unappropriated	753,802	839,187	448,715	937,870	937,870	937,870
Non-Operating Total	*769,802*	*859,187*	*617,715*	*1,104,870*	*1,104,870*	*1,104,870*
Total Requirements	**1,725,376**	**1,857,253**	**2,100,000**	**2,566,000**	**2,566,000**	**2,566,000**

Rental Inspection Fund
Community Services

Requirements by Division	2023/24 Actual	2024/25 Actual	2025/26 Revised Budget	2026/27 City Manager Proposed	2026/27 Budget Committee Approved	2026/27 City Council Adopted
Rental Inspection	-	759,018	1,217,708	1,147,882	1,147,882	1,147,882
Support Services	-	239,047	264,577	313,248	313,248	313,248
Community Services Total	**-**	**998,065**	**1,482,285**	**1,461,130**	**1,461,130**	**1,461,130**
Requirements by Category						
Personnel Services	-	745,674	1,181,708	1,117,882	1,117,882	1,117,882
Materials & Services	-	252,391	300,577	343,248	343,248	343,248
Community Services Total	**-**	**998,065**	**1,482,285**	**1,461,130**	**1,461,130**	**1,461,130**

Department Requirements by Type

Rental Inspection Fund
Community Services

Requirements by Type	2023/24 Actual	2024/25 Actual	2025/26 Revised Budget	2026/27 City Manager Proposed	2026/27 Budget Committee Approved	2026/27 City Council Adopted
Personnel	-	420,609	591,183	605,946	605,946	605,946
Benefits	-	325,065	590,525	511,936	511,936	511,936
Prof & Tech Services	-	727	12,000	10,000	10,000	10,000
Property Services	-	765	3,000	2,000	2,000	2,000
Other Services	-	6,537	9,000	10,000	10,000	10,000
Materials	-	5,315	12,000	8,000	8,000	8,000
Internal Svc Chrg	-	239,047	264,577	313,248	313,248	313,248
Community Services Total	**-**	**998,065**	**1,482,285**	**1,461,130**	**1,461,130**	**1,461,130**

Rental Inspection Fund
Community Development

Requirements by Division	2023/24 Actual	2024/25 Actual	2025/26 Revised Budget	2026/27 City Manager Proposed	2026/27 Budget Committee Approved	2026/27 City Council Adopted
X-Rental Inspection Program	732,664	-	-	-	-	-
Support Services	222,910	-	-	-	-	-
Community Development Total	**955,574**	**-**	**-**	**-**	**-**	**-**
Requirements by Category						
Personnel Services	723,034	-	-	-	-	-
Materials & Services	232,540	-	-	-	-	-
Community Development Total	**955,574**	**-**	**-**	**-**	**-**	**-**

Department Requirements by Type

Rental Inspection Fund
Community Development

Requirements by Type	2023/24 Actual	2024/25 Actual	2025/26 Revised Budget	2026/27 City Manager Proposed	2026/27 Budget Committee Approved	2026/27 City Council Adopted
Personnel	403,905	-	-	-	-	-
Benefits	319,129	-	-	-	-	-
Property Services	2,025	-	-	-	-	-
Other Services	4,148	-	-	-	-	-
Materials	3,458	-	-	-	-	-
Internal Svc Chrg	222,910	-	-	-	-	-
Community Development Total	**955,574**	**-**	**-**	**-**	**-**	**-**

Building Fund

Resources	2023/24 Actual	2024/25 Actual	2025/26 Revised Budget	2026/27 City Manager Proposed	2026/27 Budget Committee Approved	2026/27 City Council Adopted
Licenses & Permits	3,702,028	6,088,109	2,497,000	2,553,000	2,553,000	2,553,000
Intergovernmental	259,898	303,678	276,000	290,000	290,000	290,000
Charges for Services	2,459,135	4,741,759	2,010,000	1,850,000	1,850,000	1,850,000
Miscellaneous Income	298,017	609,455	323,000	393,000	393,000	393,000
Interfund Transfers	164,000	178,000	198,000	206,000	206,000	206,000
Beginning Balance	8,450,048	10,642,091	16,136,000	19,651,000	19,651,000	19,651,000
Total Resources	**15,333,126**	**22,563,093**	**21,440,000**	**24,943,000**	**24,943,000**	**24,943,000**
Requirements						
Community Development	4,169,001	4,231,378	6,380,549	6,241,815	6,241,815	6,241,815
Operating Total	*4,169,001*	*4,231,378*	*6,380,549*	*6,241,815*	*6,241,815*	*6,241,815*
Transfers	522,033	34,347	35,000	35,000	35,000	35,000
Contingency	-	-	639,000	623,000	623,000	623,000
Unappropriated	10,642,091	18,297,368	14,385,451	18,043,185	18,043,185	18,043,185
Non-Operating Total	*11,164,125*	*18,331,715*	*15,059,451*	*18,701,185*	*18,701,185*	*18,701,185*
Total Requirements	**15,333,126**	**22,563,093**	**21,440,000**	**24,943,000**	**24,943,000**	**24,943,000**

Department Requirements by Division & Category

Building Fund
Community Development

Requirements by Division	2023/24 Actual	2024/25 Actual	2025/26 Revised Budget	2026/27 City Manager Proposed	2026/27 Budget Committee Approved	2026/27 City Council Adopted
Comm Dev Administration	658,632	771,893	967,099	987,800	987,800	987,800
Building	1,911,951	1,847,397	3,493,056	3,296,270	3,296,270	3,296,270
Permit Center	524,437	538,900	640,504	638,703	638,703	638,703
Support Services	1,073,981	1,073,188	1,279,890	1,319,042	1,319,042	1,319,042
Community Development Total	**4,169,001**	**4,231,378**	**6,380,549**	**6,241,815**	**6,241,815**	**6,241,815**
Requirements by Category						
Personnel Services	3,068,204	3,124,783	4,916,659	4,747,773	4,747,773	4,747,773
Materials & Services	1,100,797	1,106,595	1,463,890	1,494,042	1,494,042	1,494,042
Community Development Total	**4,169,001**	**4,231,378**	**6,380,549**	**6,241,815**	**6,241,815**	**6,241,815**

Department Requirements by Type

Building Fund
Community Development

Requirements by Type	2023/24 Actual	2024/25 Actual	2025/26 Revised Budget	2026/27 City Manager Proposed	2026/27 Budget Committee Approved	2026/27 City Council Adopted
Personnel	1,858,329	1,821,427	2,624,083	2,615,960	2,615,960	2,615,960
Benefits	1,209,875	1,303,356	2,292,576	2,131,813	2,131,813	2,131,813
Prof & Tech Services	2,499	2,398	95,000	96,000	96,000	96,000
Property Services	3,306	3,704	16,000	15,000	15,000	15,000
Other Services	14,353	18,610	34,000	34,000	34,000	34,000
Materials	6,658	8,696	38,000	30,000	30,000	30,000
City Grant & Contrib	-	-	1,000	-	-	-
Internal Svc Chrg	1,073,981	1,073,188	1,279,890	1,319,042	1,319,042	1,319,042
Community Development Total	**4,169,001**	**4,231,378**	**6,380,549**	**6,241,815**	**6,241,815**	**6,241,815**

Urban Renewal Support Fund

Resources	2023/24 Actual	2024/25 Actual	2025/26 Revised Budget	2026/27 City Manager Proposed	2026/27 Budget Committee Approved	2026/27 City Council Adopted
Intergovernmental	965,000	1,355,560	2,056,000	2,518,000	2,518,000	2,518,000
Miscellaneous Income	4,333	-	-	-	-	-
Beginning Balance	386,998	35,838	-	-	-	-
Total Resources	**1,356,331**	**1,391,397**	**2,056,000**	**2,518,000**	**2,518,000**	**2,518,000**
Requirements						
Urban Renewal	1,314,150	1,287,455	2,016,000	2,477,757	2,477,757	2,477,757
Operating Total	*1,314,150*	*1,287,455*	*2,016,000*	*2,477,757*	*2,477,757*	*2,477,757*
Transfers	6,343	-	40,000	40,000	40,000	40,000
Unappropriated	35,838	103,942	-	243	243	243
Non-Operating Total	*42,181*	*103,942*	*40,000*	*40,243*	*40,243*	*40,243*
Total Requirements	**1,356,331**	**1,391,397**	**2,056,000**	**2,518,000**	**2,518,000**	**2,518,000**

Department Requirements by Division & Category

Urban Renewal Support Fund
Urban Renewal

Requirements by Division	2023/24 Actual	2024/25 Actual	2025/26 Revised Budget	2026/27 City Manager Proposed	2026/27 Budget Committee Approved	2026/27 City Council Adopted
Urban Renewal Rockwood	918,378	932,351	1,564,986	1,391,447	1,391,447	1,391,447
Urban Renewal Civic	-	-	-	690,500	690,500	690,500
Support Services	395,772	355,104	451,014	395,810	395,810	395,810
Urban Renewal Total	**1,314,150**	**1,287,455**	**2,016,000**	**2,477,757**	**2,477,757**	**2,477,757**
Requirements by Category						
Personnel Services	544,209	417,158	616,986	724,947	724,947	724,947
Materials & Services	769,942	870,297	1,399,014	1,752,810	1,752,810	1,752,810
Urban Renewal Total	**1,314,150**	**1,287,455**	**2,016,000**	**2,477,757**	**2,477,757**	**2,477,757**

Department Requirements by Type

Urban Renewal Support Fund
Urban Renewal

Requirements by Type	2023/24 Actual	2024/25 Actual	2025/26 Revised Budget	2026/27 City Manager Proposed	2026/27 Budget Committee Approved	2026/27 City Council Adopted
Personnel	319,298	235,052	319,856	412,077	412,077	412,077
Benefits	224,911	182,106	297,130	312,870	312,870	312,870
Prof & Tech Services	197,419	382,503	304,000	299,000	299,000	299,000
Property Services	14,617	39,303	56,000	66,000	66,000	66,000
Other Services	3,467	2,512	47,000	60,000	60,000	60,000
Materials	1,034	17,855	21,000	37,000	37,000	37,000
City Grant & Contrib	157,633	73,020	520,000	895,000	895,000	895,000
Internal Svc Chrg	395,772	355,104	451,014	395,810	395,810	395,810
Urban Renewal Total	**1,314,150**	**1,287,455**	**2,016,000**	**2,477,757**	**2,477,757**	**2,477,757**

Fiscal Year 2026/27 Adopted Budget

INFRASTRUCTURE FUNDS SECTION

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Infrastructure Funds Overview

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 2026/27, operating expenditures include:

- Infrastructure Development Fund.
    - $4.7 million operating budget.
    - 4.0% decrease compared to last year's budget.
- Streetlight Fund.
    - $0.7 million operating budget.
    - 6.7% decrease compared to last year's budget.
- Transportation Fund.
    - $15.3 million operating budget.
    - 1.5% decrease compared to last year's budget.
- Water Fund.
    - $17.5 million operating budget.
    - 8.4% decrease compared to last year's budget.
- Stormwater Fund.
    - $14.7 million operating budget.
    - 5.2% increase compared to last year's budget.
- Wastewater Fund.
    - $21.0 million operating budget.
    - 0.8% increase compared to last year's budget.

Infrastructure Development Fund

Resources	2023/24 Actual	2024/25 Actual	2025/26 Revised Budget	2026/27 City Manager Proposed	2026/27 Budget Committee Approved	2026/27 City Council Adopted
Charges for Services	1,136,204	971,857	1,112,000	1,081,000	1,081,000	1,081,000
Miscellaneous Income	191,192	270,691	90,000	91,000	91,000	91,000
Internal Payments	893,929	1,008,291	846,000	770,000	770,000	770,000
Interfund Transfers	1,700,000	1,814,000	2,108,000	2,244,000	2,244,000	2,244,000
Beginning Balance	4,279,032	4,641,857	4,504,000	4,574,000	4,574,000	4,574,000
Total Resources	**8,200,357**	**8,706,696**	**8,660,000**	**8,760,000**	**8,760,000**	**8,760,000**
Requirements						
Environmental Services	3,492,501	3,543,106	4,938,338	4,741,482	4,741,482	4,741,482
Operating Total	*3,492,501*	*3,543,106*	*4,938,338*	*4,741,482*	*4,741,482*	*4,741,482*
Transfers	66,000	81,000	79,000	82,000	82,000	82,000
Contingency	-	-	562,000	552,000	552,000	552,000
Unappropriated	4,641,857	5,082,590	3,080,662	3,384,518	3,384,518	3,384,518
Non-Operating Total	*4,707,857*	*5,163,590*	*3,721,662*	*4,018,518*	*4,018,518*	*4,018,518*
Total Requirements	**8,200,357**	**8,706,696**	**8,660,000**	**8,760,000**	**8,760,000**	**8,760,000**

Department Requirements by Division & Category

Infrastructure Development Fund
Environmental Services

Requirements by Division	2023/24 Actual	2024/25 Actual	2025/26 Revised Budget	2026/27 City Manager Proposed	2026/27 Budget Committee Approved	2026/27 City Council Adopted
DES Engineering	1,261,103	1,286,863	2,078,833	1,855,245	1,855,245	1,855,245
IDF Inspections	871,306	900,418	1,206,602	1,192,172	1,192,172	1,192,172
IDF Surveying	559,470	491,022	655,874	626,221	626,221	626,221
Support Services	800,621	864,802	997,029	1,067,844	1,067,844	1,067,844
Environmental Services Total	**3,492,501**	**3,543,106**	**4,938,338**	**4,741,482**	**4,741,482**	**4,741,482**
Requirements by Category						
Personnel Services	2,597,278	2,585,056	3,785,309	3,557,638	3,557,638	3,557,638
Materials & Services	895,223	958,049	1,148,029	1,178,844	1,178,844	1,178,844
Capital Outlay	-	-	5,000	5,000	5,000	5,000
Environmental Services Total	**3,492,501**	**3,543,106**	**4,938,338**	**4,741,482**	**4,741,482**	**4,741,482**

Department Requirements by Type

Infrastructure Development Fund
Environmental Services

Requirements by Type	2023/24 Actual	2024/25 Actual	2025/26 Revised Budget	2026/27 City Manager Proposed	2026/27 Budget Committee Approved	2026/27 City Council Adopted
Personnel	1,533,030	1,465,275	1,984,299	1,959,947	1,959,947	1,959,947
Benefits	1,064,248	1,119,781	1,801,010	1,597,691	1,597,691	1,597,691
Prof & Tech Services	71,885	65,861	106,000	80,000	80,000	80,000
Property Services	1,139	932	1,000	1,000	1,000	1,000
Other Services	5,002	13,552	11,000	8,000	8,000	8,000
Materials	16,575	12,903	33,000	22,000	22,000	22,000
Internal Svc Chrg	800,621	864,802	997,029	1,067,844	1,067,844	1,067,844
Capital Outlay	-	-	5,000	5,000	5,000	5,000
Environmental Services Total	**3,492,501**	**3,543,106**	**4,938,338**	**4,741,482**	**4,741,482**	**4,741,482**

Streetlight Fund

Resources	2023/24 Actual	2024/25 Actual	2025/26 Revised Budget	2026/27 City Manager Proposed	2026/27 Budget Committee Approved	2026/27 City Council Adopted
Intergovernmental	73,398	61,020	49,000	35,000	35,000	35,000
Charges for Services	32,234	42,462	-	-	-	-
Utility License Fees	1,720,264	1,837,962	1,953,000	2,230,000	2,230,000	2,230,000
Miscellaneous Income	136,237	237,355	122,000	165,000	165,000	165,000
Interfund Transfers	-	-	142,000	142,000	142,000	142,000
Beginning Balance	5,655,371	6,391,918	7,133,000	8,455,000	8,455,000	8,455,000
Total Resources	**7,617,504**	**8,570,716**	**9,399,000**	**11,027,000**	**11,027,000**	**11,027,000**
Requirements						
Environmental Services	492,245	591,107	716,887	668,887	668,887	668,887
Operating Total	*492,245*	*591,107*	*716,887*	*668,887*	*668,887*	*668,887*
Transfers	733,341	683,511	1,779,000	1,855,000	1,855,000	1,855,000
Contingency	-	-	225,000	213,000	213,000	213,000
Unappropriated	6,391,918	7,296,098	6,678,113	8,290,113	8,290,113	8,290,113
Non-Operating Total	*7,125,259*	*7,979,609*	*8,682,113*	*10,358,113*	*10,358,113*	*10,358,113*
Total Requirements	**7,617,504**	**8,570,716**	**9,399,000**	**11,027,000**	**11,027,000**	**11,027,000**

Department Requirements by Division & Category

Streetlight Fund
Environmental Services

Requirements by Division	2023/24 Actual	2024/25 Actual	2025/26 Revised Budget	2026/27 City Manager Proposed	2026/27 Budget Committee Approved	2026/27 City Council Adopted
DES Operations	432,624	510,239	622,000	565,000	565,000	565,000
Support Services	59,621	80,868	94,887	103,887	103,887	103,887
Environmental Services Total	**492,245**	**591,107**	**716,887**	**668,887**	**668,887**	**668,887**
Requirements by Category						
Materials & Services	492,245	591,107	716,887	668,887	668,887	668,887
Environmental Services Total	**492,245**	**591,107**	**716,887**	**668,887**	**668,887**	**668,887**

Department Requirements by Type

Streetlight Fund
Environmental Services

Requirements by Type	2023/24 Actual	2024/25 Actual	2025/26 Revised Budget	2026/27 City Manager Proposed	2026/27 Budget Committee Approved	2026/27 City Council Adopted
Prof & Tech Services	53,905	117,441	192,000	158,000	158,000	158,000
Property Services	378,719	392,775	430,000	407,000	407,000	407,000
Other Services	-	23	-	-	-	-
Internal Svc Chrg	59,621	80,868	94,887	103,887	103,887	103,887
Environmental Services Total	**492,245**	**591,107**	**716,887**	**668,887**	**668,887**	**668,887**

Transportation Fund

Resources	2023/24 Actual	2024/25 Actual	2025/26 Revised Budget	2026/27 City Manager Proposed	2026/27 Budget Committee Approved	2026/27 City Council Adopted
Intergovernmental	13,804,023	14,375,966	14,259,000	14,438,000	14,438,000	14,438,000
Charges for Services	224,616	318,877	65,000	95,000	95,000	95,000
Utility License Fees	1,755,527	1,873,465	2,018,000	2,287,000	2,287,000	2,287,000
Miscellaneous Income	877,810	1,268,046	394,000	352,000	352,000	352,000
Internal Payments	1,670,069	2,008,356	1,164,000	1,200,000	1,200,000	1,200,000
Interfund Transfers	1,475,061	1,558,748	1,580,000	1,629,000	1,629,000	1,629,000
Beginning Balance	31,698,112	31,388,047	28,203,000	22,901,000	22,901,000	22,901,000
Total Resources	**51,505,218**	**52,791,506**	**47,683,000**	**42,902,000**	**42,902,000**	**42,902,000**
Requirements						
Environmental Services	11,449,365	11,495,242	15,560,922	15,320,146	15,320,146	15,320,146
Operating Total	*11,449,365*	*11,495,242*	*15,560,922*	*15,320,146*	*15,320,146*	*15,320,146*
Transfers	8,667,806	10,078,182	18,492,000	17,690,000	17,690,000	17,690,000
Contingency	-	-	2,364,000	2,295,000	2,295,000	2,295,000
Unappropriated	31,388,047	31,218,082	11,266,078	7,596,854	7,596,854	7,596,854
Non-Operating Total	*40,055,853*	*41,296,264*	*32,122,078*	*27,581,854*	*27,581,854*	*27,581,854*
Total Requirements	**51,505,218**	**52,791,506**	**47,683,000**	**42,902,000**	**42,902,000**	**42,902,000**

Department Requirements by Division & Category

Transportation Fund
Environmental Services

Requirements by Division	2023/24 Actual	2024/25 Actual	2025/26 Revised Budget	2026/27 City Manager Proposed	2026/27 Budget Committee Approved	2026/27 City Council Adopted
DES Administration	706,114	746,413	868,907	855,861	855,861	855,861
DES Operations	5,560,893	5,232,251	7,231,983	7,059,665	7,059,665	7,059,665
DES Engineering	1,317,197	1,411,774	2,222,308	2,115,599	2,115,599	2,115,599
Traffic & Safety	1,223,752	1,194,715	1,455,982	1,431,944	1,431,944	1,431,944
Support Services	2,641,409	2,910,090	3,781,742	3,857,077	3,857,077	3,857,077
Environmental Services Total	**11,449,365**	**11,495,242**	**15,560,922**	**15,320,146**	**15,320,146**	**15,320,146**
Requirements by Category						
Personnel Services	6,652,923	6,816,709	8,985,009	8,858,069	8,858,069	8,858,069
Materials & Services	4,567,505	4,555,266	5,875,913	5,839,077	5,839,077	5,839,077
Capital Outlay	228,937	123,267	700,000	623,000	623,000	623,000
Environmental Services Total	**11,449,365**	**11,495,242**	**15,560,922**	**15,320,146**	**15,320,146**	**15,320,146**

Department Requirements by Type

Transportation Fund
Environmental Services

Requirements by Type	2023/24 Actual	2024/25 Actual	2025/26 Revised Budget	2026/27 City Manager Proposed	2026/27 Budget Committee Approved	2026/27 City Council Adopted
Personnel	3,922,060	3,891,306	4,735,448	4,972,531	4,972,531	4,972,531
Benefits	2,730,863	2,925,403	4,249,561	3,885,538	3,885,538	3,885,538
Prof & Tech Services	979,647	759,993	1,103,816	1,053,000	1,053,000	1,053,000
Property Services	605,322	580,452	627,000	612,000	612,000	612,000
Other Services	44,768	42,955	56,356	54,000	54,000	54,000
Materials	296,359	259,607	307,000	263,000	263,000	263,000
Internal Payments	-	2,169	-	-	-	-
Internal Svc Chrg	2,641,409	2,910,090	3,781,742	3,857,077	3,857,077	3,857,077
Capital Outlay	228,937	123,267	700,000	623,000	623,000	623,000
Environmental Services Total	**11,449,365**	**11,495,242**	**15,560,922**	**15,320,146**	**15,320,146**	**15,320,146**

Water Fund

Resources	2023/24 Actual	2024/25 Actual	2025/26 Revised Budget	2026/27 City Manager Proposed	2026/27 Budget Committee Approved	2026/27 City Council Adopted
Intergovernmental	101,040	102,153	70,000	70,000	70,000	70,000
Charges for Services	20,381,196	22,352,133	23,404,000	26,452,000	26,452,000	26,452,000
Miscellaneous Income	1,112,270	1,790,880	586,000	502,000	502,000	502,000
Internal Payments	2,755,340	3,688,047	753,000	1,355,000	1,355,000	1,355,000
Interfund Transfers	1,062,830	1,177,440	581,000	583,000	583,000	583,000
Beginning Balance	39,227,082	46,607,020	29,129,000	24,824,000	24,824,000	24,824,000
Total Resources	**64,639,757**	**75,717,672**	**54,523,000**	**53,786,000**	**53,786,000**	**53,786,000**
Requirements						
Environmental Services	14,298,205	15,353,123	19,139,170	17,532,167	17,532,167	17,532,167
Operating Total	*14,298,205*	*15,353,123*	*19,139,170*	*17,532,167*	*17,532,167*	*17,532,167*
Debt Service	-	-	-	150,000	250,000	250,000
Transfers	3,734,533	25,602,049	15,330,000	18,899,000	18,899,000	18,899,000
Contingency	-	-	2,826,000	2,669,000	2,669,000	2,669,000
Unappropriated	46,607,020	34,762,500	17,227,830	14,535,833	14,435,833	14,435,833
Non-Operating Total	*50,341,553*	*60,364,549*	*35,383,830*	*36,253,833*	*36,253,833*	*36,253,833*
Total Requirements	**64,639,757**	**75,717,672**	**54,523,000**	**53,786,000**	**53,786,000**	**53,786,000**

Department Requirements by Division & Category

Water Fund
Environmental Services

Requirements by Division	2023/24 Actual	2024/25 Actual	2025/26 Revised Budget	2026/27 City Manager Proposed	2026/27 Budget Committee Approved	2026/27 City Council Adopted
DES Administration	743,384	786,079	919,611	1,065,355	1,065,355	1,065,355
DES Operations	9,790,416	10,808,286	13,341,612	11,469,657	11,469,657	11,469,657
DES Engineering	743,819	636,410	1,015,741	931,066	931,066	931,066
Support Services	3,020,586	3,122,348	3,862,206	4,066,089	4,066,089	4,066,089
Environmental Services Total	**14,298,205**	**15,353,123**	**19,139,170**	**17,532,167**	**17,532,167**	**17,532,167**
Requirements by Category						
Personnel Services	4,192,003	4,293,056	6,095,307	6,128,078	6,128,078	6,128,078
Materials & Services	10,100,281	11,060,067	12,926,863	10,647,089	10,647,089	10,647,089
Capital Outlay	5,921	-	117,000	757,000	757,000	757,000
Environmental Services Total	**14,298,205**	**15,353,123**	**19,139,170**	**17,532,167**	**17,532,167**	**17,532,167**

Department Requirements by Type

Water Fund
Environmental Services

Requirements by Type	2023/24 Actual	2024/25 Actual	2025/26 Revised Budget	2026/27 City Manager Proposed	2026/27 Budget Committee Approved	2026/27 City Council Adopted
Personnel	2,433,396	2,399,367	3,134,607	3,297,184	3,297,184	3,297,184
Benefits	1,758,607	1,893,689	2,960,700	2,830,894	2,830,894	2,830,894
Prof & Tech Services	123,119	233,530	617,155	609,000	609,000	609,000
Property Services	718,217	779,080	791,000	790,000	790,000	790,000
Other Services	101,296	88,221	155,502	99,000	99,000	99,000
Materials	4,121,254	4,596,586	5,071,000	2,652,000	2,652,000	2,652,000
City Grant & Contrib	15,800	30,599	44,000	38,000	38,000	38,000
Internal Payments	2,000,009	2,209,703	2,386,000	2,393,000	2,393,000	2,393,000
Internal Svc Chrg	3,020,586	3,122,348	3,862,206	4,066,089	4,066,089	4,066,089
Capital Outlay	5,921	-	117,000	757,000	757,000	757,000
Environmental Services Total	**14,298,205**	**15,353,123**	**19,139,170**	**17,532,167**	**17,532,167**	**17,532,167**

Stormwater Fund

Resources	2023/24 Actual	2024/25 Actual	2025/26 Revised Budget	2026/27 City Manager Proposed	2026/27 Budget Committee Approved	2026/27 City Council Adopted
Intergovernmental	1,962	105,387	-	-	-	-
Charges for Services	13,727,514	15,830,415	17,587,000	19,360,000	19,360,000	19,360,000
Miscellaneous Income	397,254	615,361	252,000	281,000	281,000	281,000
Internal Payments	439,871	1,152,007	555,000	584,000	584,000	584,000
Interfund Transfers	654,293	117,985	215,000	140,000	140,000	140,000
Beginning Balance	14,052,743	14,197,697	12,611,000	14,054,000	14,054,000	14,054,000
Total Resources	**29,273,638**	**32,018,851**	**31,220,000**	**34,419,000**	**34,419,000**	**34,419,000**
Requirements						
Environmental Services	10,012,168	11,241,773	14,009,023	14,734,362	14,734,362	14,734,362
Operating Total	*10,012,168*	*11,241,773*	*14,009,023*	*14,734,362*	*14,734,362*	*14,734,362*
Transfers	5,063,772	5,781,338	6,248,000	8,513,000	8,513,000	8,513,000
Contingency	-	-	2,682,000	2,834,000	2,834,000	2,834,000
Unappropriated	14,197,697	14,995,741	8,280,977	8,337,638	8,337,638	8,337,638
Non-Operating Total	*19,261,469*	*20,777,079*	*17,210,977*	*19,684,638*	*19,684,638*	*19,684,638*
Total Requirements	**29,273,638**	**32,018,851**	**31,220,000**	**34,419,000**	**34,419,000**	**34,419,000**

Department Requirements by Division & Category

Stormwater Fund
Environmental Services

Requirements by Division	2023/24 Actual	2024/25 Actual	2025/26 Revised Budget	2026/27 City Manager Proposed	2026/27 Budget Committee Approved	2026/27 City Council Adopted
DES Administration	770,446	661,399	802,765	775,755	775,755	775,755
DES Operations	4,142,300	4,289,219	5,510,285	5,957,640	5,957,640	5,957,640
DES Engineering	633,176	812,159	1,032,290	947,548	947,548	947,548
Water Quality	1,157,708	1,137,882	1,276,733	1,409,421	1,409,421	1,409,421
Natural Resources	700,851	809,612	992,378	995,115	995,115	995,115
Urban Flood Safety	-	930,604	1,235,000	1,247,000	1,247,000	1,247,000
Support Services	2,607,686	2,600,899	3,159,572	3,401,883	3,401,883	3,401,883
Environmental Services Total	**10,012,168**	**11,241,773**	**14,009,023**	**14,734,362**	**14,734,362**	**14,734,362**
Requirements by Category						
Personnel Services	4,595,446	4,720,908	6,279,280	6,169,479	6,169,479	6,169,479
Materials & Services	5,356,881	6,465,375	7,620,743	7,871,883	7,871,883	7,871,883
Capital Outlay	59,841	55,490	109,000	693,000	693,000	693,000
Environmental Services Total	**10,012,168**	**11,241,773**	**14,009,023**	**14,734,362**	**14,734,362**	**14,734,362**

Department Requirements by Type

Stormwater Fund
Environmental Services

Requirements by Type	2023/24 Actual	2024/25 Actual	2025/26 Revised Budget	2026/27 City Manager Proposed	2026/27 Budget Committee Approved	2026/27 City Council Adopted
Personnel	2,730,053	2,749,246	3,341,884	3,450,521	3,450,521	3,450,521
Benefits	1,865,393	1,971,661	2,937,396	2,718,958	2,718,958	2,718,958
Prof & Tech Services	903,904	882,951	1,057,816	1,092,000	1,092,000	1,092,000
Property Services	76,589	141,504	149,000	148,000	148,000	148,000
Other Services	63,123	932,964	1,024,356	1,038,000	1,038,000	1,038,000
Materials	159,271	147,280	192,000	171,000	171,000	171,000
City Grant & Contrib	186,488	186,495	119,000	102,000	102,000	102,000
Internal Payments	1,359,820	1,573,283	1,919,000	1,919,000	1,919,000	1,919,000
Internal Svc Chrg	2,607,686	2,600,899	3,159,572	3,401,883	3,401,883	3,401,883
Capital Outlay	59,841	55,490	109,000	693,000	693,000	693,000
Environmental Services Total	**10,012,168**	**11,241,773**	**14,009,023**	**14,734,362**	**14,734,362**	**14,734,362**

Wastewater Fund

Resources	2023/24 Actual	2024/25 Actual	2025/26 Revised Budget	2026/27 City Manager Proposed	2026/27 Budget Committee Approved	2026/27 City Council Adopted
Licenses & Permits	22,504	25,026	20,000	23,000	23,000	23,000
Intergovernmental	188,985	382,655	200,000	258,000	258,000	258,000
Charges for Services	24,098,361	25,811,099	26,819,000	28,647,000	28,647,000	28,647,000
Miscellaneous Income	861,727	1,085,902	400,000	426,000	426,000	426,000
Internal Payments	974,995	1,225,028	826,000	850,000	850,000	850,000
Interfund Transfers	831,179	890,485	418,000	433,000	433,000	433,000
Beginning Balance	28,506,966	23,880,976	20,022,000	21,299,000	21,299,000	21,299,000
Total Resources	**55,484,717**	**53,301,171**	**48,705,000**	**51,936,000**	**51,936,000**	**51,936,000**
Requirements						
Environmental Services	16,706,496	16,429,221	20,874,746	21,044,647	21,044,647	21,044,647
Operating Total	*16,706,496*	*16,429,221*	*20,874,746*	*21,044,647*	*21,044,647*	*21,044,647*
Transfers	14,897,245	12,091,904	12,301,000	12,191,000	12,191,000	12,191,000
Contingency	-	-	4,976,000	4,739,000	4,739,000	4,739,000
Unappropriated	23,880,976	24,780,047	10,553,254	13,961,353	13,961,353	13,961,353
Non-Operating Total	*38,778,221*	*36,871,950*	*27,830,254*	*30,891,353*	*30,891,353*	*30,891,353*
Total Requirements	**55,484,717**	**53,301,171**	**48,705,000**	**51,936,000**	**51,936,000**	**51,936,000**

Department Requirements by Division & Category

Wastewater Fund
Environmental Services

Requirements by Division	2023/24 Actual	2024/25 Actual	2025/26 Revised Budget	2026/27 City Manager Proposed	2026/27 Budget Committee Approved	2026/27 City Council Adopted
DES Administration	700,425	745,207	863,791	947,057	947,057	947,057
DES Operations	5,229,510	5,085,295	6,138,770	5,956,788	5,956,788	5,956,788
DES Engineering	437,411	430,049	910,062	1,131,985	1,131,985	1,131,985
Wastewater Treatment Plant	5,850,032	6,010,596	7,661,725	7,722,002	7,722,002	7,722,002
Support Services	4,489,118	4,158,073	5,300,398	5,286,815	5,286,815	5,286,815
Environmental Services Total	**16,706,496**	**16,429,221**	**20,874,746**	**21,044,647**	**21,044,647**	**21,044,647**
Requirements by Category						
Personnel Services	4,461,057	4,489,467	5,863,691	5,969,947	5,969,947	5,969,947
Materials & Services	12,165,291	11,933,595	14,919,055	14,908,815	14,908,815	14,908,815
Capital Outlay	80,149	6,159	92,000	165,885	165,885	165,885
Environmental Services Total	**16,706,496**	**16,429,221**	**20,874,746**	**21,044,647**	**21,044,647**	**21,044,647**

Wastewater Fund
Environmental Services

Requirements by Type	2023/24 Actual	2024/25 Actual	2025/26 Revised Budget	2026/27 City Manager Proposed	2026/27 Budget Committee Approved	2026/27 City Council Adopted
Personnel	2,553,892	2,494,739	2,929,466	3,254,312	3,254,312	3,254,312
Benefits	1,907,165	1,994,728	2,934,225	2,715,635	2,715,635	2,715,635
Prof & Tech Services	4,785,043	4,988,241	6,259,155	6,267,000	6,267,000	6,267,000
Property Services	120,105	152,380	170,000	199,000	199,000	199,000
Other Services	91,219	57,283	116,502	85,000	85,000	85,000
Materials	318,328	267,547	324,000	532,000	532,000	532,000
City Grant & Contrib	-	383	30,000	20,000	20,000	20,000
Internal Payments	2,361,477	2,309,689	2,719,000	2,519,000	2,519,000	2,519,000
Internal Svc Chrg	4,489,118	4,158,073	5,300,398	5,286,815	5,286,815	5,286,815
Capital Outlay	80,149	6,159	92,000	165,885	165,885	165,885
Environmental Services Total	**16,706,496**	**16,429,221**	**20,874,746**	**21,044,647**	**21,044,647**	**21,044,647**

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Fiscal Year 2026/27 Adopted Budget

CENTRAL SUPPORT FUNDS SECTION

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Central Support Funds Overview

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

Central Support Funds Revenues

Most revenues 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, vehicle and equipment replacement, legal services, utility financial services, financial and administrative services.

For fiscal year 2026/27, operating expenditures include:

- Facilities and Fleet Management.
  - *Citywide Services.*
    - $7.9 million operating budget.
    - 4.7% 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.
    - $1.9 million operating budget.
    - 4.1% decrease compared to last year's budget.
- Administrative Services.
  - *City Manager's Office*
    - $4.1 million operating budget.
    - 9.0% decrease compared to last year's budget.
  - *Budget & Finance.*
    - $9.5 million operating budget.
    - 0.2% increase compared to last year's budget.
  - *Information Technology.*
    - $10.4 million operating budget.
    - 12.1% increase compared to last year's budget.
  - *Citywide Services.*
    - $4.5 million operating budget.
    - 15.9% decrease compared to last year's budget.
- Equipment Replacement.
    - $12.4 million operating budget.
    - 47.8% increase compared to last year's budget.

- Workers' Compensation and Liability Management.
    - $9.0 million operating budget.
    - 4.0% decrease compared to last year’s budget.
- Health Insurance and Dental Insurance Benefits.
    - $19.0 million operating budget.
    - 1.5% decrease compared to last year’s budget.

Facilities & Fleet Management Fund

Resources	2023/24 Actual	2024/25 Actual	2025/26 Revised Budget	2026/27 City Manager Proposed	2026/27 Budget Committee Approved	2026/27 City Council Adopted
Intergovernmental	72,626	119,317	205,000	125,000	125,000	125,000
Charges for Services	-	12,356	-	-	-	-
Miscellaneous Income	198,521	311,642	105,100	255,300	255,300	255,300
Internal Payments	-	-	-	150,000	150,000	150,000
Interfund Transfers	231,367	1,250,000	330,000	319,000	319,000	319,000
Internal Svc Chrg	5,827,405	6,646,689	7,350,722	7,373,316	7,373,316	7,373,316
Beginning Balance	3,846,746	3,860,442	1,690,000	1,309,000	1,309,000	1,309,000
Total Resources	**10,176,665**	**12,200,445**	**9,680,822**	**9,531,616**	**9,531,616**	**9,531,616**
Requirements						
Citywide Services	5,642,412	6,205,511	7,580,822	7,938,616	7,938,616	7,938,616
Fire	230,832	-	-	-	-	-
Operating Total	*5,873,244*	*6,205,511*	*7,580,822*	*7,938,616*	*7,938,616*	*7,938,616*
Transfers	442,978	2,479,000	1,621,000	896,000	896,000	896,000
Contingency	-	-	479,000	697,000	697,000	697,000
Unappropriated	3,860,442	3,515,934	-	-	-	-
Non-Operating Total	*4,303,420*	*5,994,934*	*2,100,000*	*1,593,000*	*1,593,000*	*1,593,000*
Total Requirements	**10,176,665**	**12,200,445**	**9,680,822**	**9,531,616**	**9,531,616**	**9,531,616**

Department Requirements by Division & Category

Facilities & Fleet Management Fund
Citywide Services

Requirements by Division	2023/24 Actual	2024/25 Actual	2025/26 Revised Budget	2026/27 City Manager Proposed	2026/27 Budget Committee Approved	2026/27 City Council Adopted
Fleet Operations	3,335,709	3,259,661	3,919,568	3,762,877	3,762,877	3,762,877
Facilities Operations	2,306,704	2,945,851	3,661,254	4,175,739	4,175,739	4,175,739
Citywide Services Total	**5,642,412**	**6,205,511**	**7,580,822**	**7,938,616**	**7,938,616**	**7,938,616**
Requirements by Category						
Personnel Services	2,165,965	2,459,891	2,999,822	3,334,616	3,334,616	3,334,616
Materials & Services	3,475,908	3,738,409	4,581,000	4,539,000	4,539,000	4,539,000
Capital Outlay	540	7,211	-	65,000	65,000	65,000
Citywide Services Total	**5,642,412**	**6,205,511**	**7,580,822**	**7,938,616**	**7,938,616**	**7,938,616**

Department Requirements by Type

Facilities & Fleet Management Fund
Citywide Services

Requirements by Type	2023/24 Actual	2024/25 Actual	2025/26 Revised Budget	2026/27 City Manager Proposed	2026/27 Budget Committee Approved	2026/27 City Council Adopted
Personnel	1,288,031	1,403,677	1,571,719	1,824,941	1,824,941	1,824,941
Benefits	877,934	1,056,215	1,428,103	1,509,675	1,509,675	1,509,675
Prof & Tech Services	985,262	1,086,332	1,511,000	1,465,000	1,465,000	1,465,000
Property Services	769,125	964,264	992,000	1,141,000	1,141,000	1,141,000
Other Services	24,931	34,066	41,000	42,000	42,000	42,000
Materials	1,603,267	1,580,945	1,977,000	1,801,000	1,801,000	1,801,000
City Grant & Contrib	84,642	49,746	60,000	90,000	90,000	90,000
Internal Payments	8,682	23,055	-	-	-	-
Capital Outlay	540	7,211	-	65,000	65,000	65,000
Citywide Services Total	**5,642,412**	**6,205,511**	**7,580,822**	**7,938,616**	**7,938,616**	**7,938,616**

Facilities & Fleet Management Fund
Fire

Requirements by Division	2023/24 Actual	2024/25 Actual	2025/26 Revised Budget	2026/27 City Manager Proposed	2026/27 Budget Committee Approved	2026/27 City Council Adopted
X-Fire Stations	230,832	-	-	-	-	-
Fire Total	**230,832**	**-**	**-**	**-**	**-**	**-**
Requirements by Category						
Materials & Services	230,832	-	-	-	-	-
Fire Total	**230,832**	**-**	**-**	**-**	**-**	**-**

Department Requirements by Type

Facilities & Fleet Management Fund
Fire

Requirements by Type	2023/24 Actual	2024/25 Actual	2025/26 Revised Budget	2026/27 City Manager Proposed	2026/27 Budget Committee Approved	2026/27 City Council Adopted
Prof & Tech Services	85,330	-	-	-	-	-
Property Services	137,905	-	-	-	-	-
Materials	7,597	-	-	-	-	-
Fire Total	**230,832**	**-**	**-**	**-**	**-**	**-**

Legal Services Fund

Resources	2023/24 Actual	2024/25 Actual	2025/26 Revised Budget	2026/27 City Manager Proposed	2026/27 Budget Committee Approved	2026/27 City Council Adopted
Charges for Services	671	2,917	-	-	-	-
Miscellaneous Income	11,714	23,711	-	-	-	-
Internal Svc Chrg	1,695,714	1,542,850	1,941,895	1,908,394	1,908,394	1,908,394
Beginning Balance	377,802	413,333	360,000	300,000	300,000	300,000
Total Resources	**2,085,902**	**1,982,810**	**2,301,895**	**2,208,394**	**2,208,394**	**2,208,394**
Requirements						
City Attorney's Office	1,672,569	1,670,194	2,001,895	1,920,394	1,920,394	1,920,394
Operating Total	*1,672,569*	*1,670,194*	*2,001,895*	*1,920,394*	*1,920,394*	*1,920,394*
Contingency	-	-	300,000	288,000	288,000	288,000
Unappropriated	413,333	312,616	-	-	-	-
Non-Operating Total	*413,333*	*312,616*	*300,000*	*288,000*	*288,000*	*288,000*
Total Requirements	**2,085,902**	**1,982,810**	**2,301,895**	**2,208,394**	**2,208,394**	**2,208,394**

Department Requirements by Division & Category

Legal Services Fund
City Attorney's Office

Requirements by Division	2023/24 Actual	2024/25 Actual	2025/26 Revised Budget	2026/27 City Manager Proposed	2026/27 Budget Committee Approved	2026/27 City Council Adopted
Legal Services	1,672,569	1,670,194	2,001,895	1,920,394	1,920,394	1,920,394
City Attorney's Office Total	**1,672,569**	**1,670,194**	**2,001,895**	**1,920,394**	**1,920,394**	**1,920,394**
Requirements by Category						
Personnel Services	1,401,673	1,597,460	1,871,895	1,810,394	1,810,394	1,810,394
Materials & Services	270,896	72,734	130,000	110,000	110,000	110,000
City Attorney's Office Total	**1,672,569**	**1,670,194**	**2,001,895**	**1,920,394**	**1,920,394**	**1,920,394**

Department Requirements by Type

Legal Services Fund
City Attorney's Office

Requirements by Type	2023/24 Actual	2024/25 Actual	2025/26 Revised Budget	2026/27 City Manager Proposed	2026/27 Budget Committee Approved	2026/27 City Council Adopted
Personnel	901,623	1,008,338	1,050,329	1,086,336	1,086,336	1,086,336
Benefits	500,050	589,122	821,566	724,058	724,058	724,058
Prof & Tech Services	241,527	46,956	83,000	81,000	81,000	81,000
Property Services	3,000	2,604	5,000	3,000	3,000	3,000
Other Services	21,773	19,282	32,000	23,000	23,000	23,000
Materials	4,596	3,893	10,000	3,000	3,000	3,000
City Attorney's Office Total	**1,672,569**	**1,670,194**	**2,001,895**	**1,920,394**	**1,920,394**	**1,920,394**

Administrative Services Fund

Resources	2023/24 Actual	2024/25 Actual	2025/26 Revised Budget	2026/27 City Manager Proposed	2026/27 Budget Committee Approved	2026/27 City Council Adopted
Intergovernmental	443	-	-	50,000	50,000	50,000
Charges for Services	115,364	128,727	61,000	60,000	60,000	60,000
Miscellaneous Income	590,627	708,923	356,000	209,000	209,000	209,000
Internal Payments	1,543,008	2,506,411	1,740,000	1,740,000	1,740,000	1,740,000
Interfund Transfers	974,193	1,095,719	1,209,000	1,093,000	1,093,000	1,093,000
Internal Svc Chrg	18,166,330	18,171,212	23,949,205	25,088,762	25,088,762	25,088,762
Beginning Balance	6,017,285	6,033,893	3,122,000	2,322,000	2,322,000	2,322,000
Total Resources	**27,407,250**	**28,644,886**	**30,437,205**	**30,562,762**	**30,562,762**	**30,562,762**
Requirements						
Office of Governance & Mgmt	2,901,139	2,847,938	4,487,895	4,083,737	4,083,737	4,083,737
Budget & Finance	7,088,979	7,160,094	9,469,877	9,492,150	9,492,150	9,492,150
Information Technology	6,978,711	7,963,148	9,272,850	10,399,499	10,399,499	10,399,499
Citywide Services	4,183,505	4,406,590	5,387,583	4,531,376	4,531,376	4,531,376
Operating Total	*21,152,334*	*22,377,770*	*28,618,205*	*28,506,762*	*28,506,762*	*28,506,762*
Transfers	221,023	242,598	433,000	673,000	673,000	673,000
Contingency	-	-	886,000	883,000	883,000	883,000
Unappropriated	6,033,893	6,024,518	500,000	500,000	500,000	500,000
Non-Operating Total	*6,254,916*	*6,267,115*	*1,819,000*	*2,056,000*	*2,056,000*	*2,056,000*
Total Requirements	**27,407,250**	**28,644,886**	**30,437,205**	**30,562,762**	**30,562,762**	**30,562,762**

Department Requirements by Division & Category

Administrative Services Fund
Office of Governance & Management

Requirements by Division	2023/24 Actual	2024/25 Actual	2025/26 Revised Budget	2026/27 City Manager Proposed	2026/27 Budget Committee Approved	2026/27 City Council Adopted
City Management	2,355,380	2,087,658	3,473,345	3,249,552	3,249,552	3,249,552
Council Support	165,726	270,262	320,019	162,891	162,891	162,891
Mayor & Council	380,032	490,019	694,531	671,294	671,294	671,294
Office of Governance & Mgmt Total	**2,901,139**	**2,847,938**	**4,487,895**	**4,083,737**	**4,083,737**	**4,083,737**
Requirements by Category						
Personnel Services	2,171,584	1,933,599	3,053,895	2,919,737	2,919,737	2,919,737
Materials & Services	729,554	914,340	1,434,000	1,164,000	1,164,000	1,164,000
Office of Governance & Mgmt Total	**2,901,139**	**2,847,938**	**4,487,895**	**4,083,737**	**4,083,737**	**4,083,737**

Administrative Services Fund
Office of Governance & Management

Requirements by Type	2023/24 Actual	2024/25 Actual	2025/26 Revised Budget	2026/27 City Manager Proposed	2026/27 Budget Committee Approved	2026/27 City Council Adopted
Personnel	1,489,277	1,274,269	1,692,552	1,744,708	1,744,708	1,744,708
Benefits	682,308	659,329	1,361,343	1,175,029	1,175,029	1,175,029
Prof & Tech Services	481,391	568,459	896,000	726,000	726,000	726,000
Property Services	3,769	4,019	16,000	4,000	4,000	4,000
Other Services	223,859	259,915	387,000	293,000	293,000	293,000
Materials	16,921	43,963	25,000	29,000	29,000	29,000
City Grant & Contrib	3,615	37,983	110,000	112,000	112,000	112,000
Office of Governance & Mgmt Total	**2,901,139**	**2,847,938**	**4,487,895**	**4,083,737**	**4,083,737**	**4,083,737**

Department Requirements by Division & Category

Administrative Services Fund
Budget & Finance

Requirements by Division	2023/24 Actual	2024/25 Actual	2025/26 Revised Budget	2026/27 City Manager Proposed	2026/27 Budget Committee Approved	2026/27 City Council Adopted
Accounting	2,130,757	2,226,150	2,746,199	2,934,018	2,934,018	2,934,018
Financial Operations	970,085	981,001	1,224,764	1,235,045	1,235,045	1,235,045
Utility Billing	1,870,661	1,884,153	2,691,506	2,663,418	2,663,418	2,663,418
Budget & Financial Planning	2,117,476	2,068,789	2,807,408	2,659,669	2,659,669	2,659,669
Budget & Finance Total	**7,088,979**	**7,160,094**	**9,469,877**	**9,492,150**	**9,492,150**	**9,492,150**
Requirements by Category						
Personnel Services	6,000,113	5,929,846	7,983,877	7,995,150	7,995,150	7,995,150
Materials & Services	1,088,865	1,230,248	1,479,000	1,497,000	1,497,000	1,497,000
Capital Outlay	-	-	7,000	-	-	-
Budget & Finance Total	**7,088,979**	**7,160,094**	**9,469,877**	**9,492,150**	**9,492,150**	**9,492,150**

Department Requirements by Type

Administrative Services Fund
Budget & Finance

Requirements by Type	2023/24 Actual	2024/25 Actual	2025/26 Revised Budget	2026/27 City Manager Proposed	2026/27 Budget Committee Approved	2026/27 City Council Adopted
Personnel	3,533,541	3,420,802	4,157,406	4,408,895	4,408,895	4,408,895
Benefits	2,466,573	2,509,044	3,826,471	3,586,255	3,586,255	3,586,255
Prof & Tech Services	727,634	844,056	848,000	859,000	859,000	859,000
Property Services	15,600	13,680	21,000	21,000	21,000	21,000
Other Services	47,441	56,717	117,000	110,000	110,000	110,000
Materials	160,733	178,014	232,000	226,000	226,000	226,000
City Grant & Contrib	137,458	137,781	261,000	281,000	281,000	281,000
Capital Outlay	-	-	7,000	-	-	-
Budget & Finance Total	**7,088,979**	**7,160,094**	**9,469,877**	**9,492,150**	**9,492,150**	**9,492,150**

Department Requirements by Division & Category

Administrative Services Fund
Information Technology

Requirements by Division	2023/24 Actual	2024/25 Actual	2025/26 Revised Budget	2026/27 City Manager Proposed	2026/27 Budget Committee Approved	2026/27 City Council Adopted
IT Admin	5,886,728	1,209,666	1,296,449	1,435,948	1,435,948	1,435,948
IT Services	-	2,691,376	3,253,792	3,587,229	3,587,229	3,587,229
IT Application Mgmt	-	2,440,164	2,727,859	3,308,251	3,308,251	3,308,251
Mapping & GIS Services	1,091,983	1,159,879	1,419,301	1,493,314	1,493,314	1,493,314
IT Business Relationship Mgmt	-	462,062	575,449	574,757	574,757	574,757
Information Technology Total	**6,978,711**	**7,963,148**	**9,272,850**	**10,399,499**	**10,399,499**	**10,399,499**
Requirements by Category						
Personnel Services	4,199,445	4,572,812	5,519,893	6,242,499	6,242,499	6,242,499
Materials & Services	2,779,267	3,390,336	3,752,957	4,157,000	4,157,000	4,157,000
Information Technology Total	**6,978,711**	**7,963,148**	**9,272,850**	**10,399,499**	**10,399,499**	**10,399,499**

Department Requirements by Type

Administrative Services Fund
Information Technology

Requirements by Type	2023/24 Actual	2024/25 Actual	2025/26 Revised Budget	2026/27 City Manager Proposed	2026/27 Budget Committee Approved	2026/27 City Council Adopted
Personnel	2,579,933	2,715,171	2,926,951	3,522,538	3,522,538	3,522,538
Benefits	1,619,512	1,857,641	2,592,942	2,719,961	2,719,961	2,719,961
Prof & Tech Services	300,774	461,207	529,000	641,000	641,000	641,000
Property Services	475,018	476,479	513,000	663,000	663,000	663,000
Other Services	39,140	55,814	69,000	126,000	126,000	126,000
Materials	1,964,335	2,396,836	2,641,957	2,727,000	2,727,000	2,727,000
Information Technology Total	**6,978,711**	**7,963,148**	**9,272,850**	**10,399,499**	**10,399,499**	**10,399,499**

Department Requirements by Division & Category

Administrative Services Fund
Citywide Services

Requirements by Division	2023/24 Actual	2024/25 Actual	2025/26 Revised Budget	2026/27 City Manager Proposed	2026/27 Budget Committee Approved	2026/27 City Council Adopted
Human Resources	2,175,882	2,310,304	2,718,167	2,474,779	2,474,779	2,474,779
Emergency Management	-	-	95,000	-	-	-
Communications	966,133	1,149,806	1,342,779	896,404	896,404	896,404
X-Neighborhood Services	250,108	-	-	-	-	-
Community Engagement	436,829	789,499	879,637	848,193	848,193	848,193
General Support	354,554	156,981	352,000	312,000	312,000	312,000
Citywide Services Total	**4,183,505**	**4,406,590**	**5,387,583**	**4,531,376**	**4,531,376**	**4,531,376**
Requirements by Category						
Personnel Services	3,055,555	3,609,132	3,971,583	3,158,376	3,158,376	3,158,376
Materials & Services	1,113,794	797,459	1,416,000	1,373,000	1,373,000	1,373,000
Capital Outlay	14,157	-	-	-	-	-
Citywide Services Total	**4,183,505**	**4,406,590**	**5,387,583**	**4,531,376**	**4,531,376**	**4,531,376**

Department Requirements by Type

Administrative Services Fund
Citywide Services

Requirements by Type	2023/24 Actual	2024/25 Actual	2025/26 Revised Budget	2026/27 City Manager Proposed	2026/27 Budget Committee Approved	2026/27 City Council Adopted
Personnel	1,859,043	2,167,568	2,101,138	1,780,722	1,780,722	1,780,722
Benefits	1,196,512	1,441,563	1,870,445	1,377,654	1,377,654	1,377,654
Prof & Tech Services	693,757	343,765	611,000	816,000	816,000	816,000
Property Services	19,126	12,260	17,000	18,000	18,000	18,000
Other Services	190,238	152,781	264,000	214,000	214,000	214,000
Materials	152,278	213,479	300,000	206,000	206,000	206,000
City Grant & Contrib	13,082	15,067	34,000	19,000	19,000	19,000
Insurance	45,312	60,107	190,000	100,000	100,000	100,000
Capital Outlay	14,157	-	-	-	-	-
Citywide Services Total	**4,183,505**	**4,406,590**	**5,387,583**	**4,531,376**	**4,531,376**	**4,531,376**

Equipment Replacement Fund

Resources	2023/24 Actual	2024/25 Actual	2025/26 Revised Budget	2026/27 City Manager Proposed	2026/27 Budget Committee Approved	2026/27 City Council Adopted
Intergovernmental	30,154	107,426	-	-	-	-
Miscellaneous Income	8,096,521	9,401,620	9,023,000	8,389,000	8,389,000	8,389,000
Interfund Transfers	239,400	290,300	134,000	107,000	107,000	107,000
Internal Svc Chrg	4,098,192	4,824,241	2,918,500	3,037,000	3,037,000	3,037,000
Beginning Balance	23,517,919	26,171,180	24,758,000	28,927,000	28,927,000	28,927,000
Total Resources	**35,982,185**	**40,794,766**	**36,833,500**	**40,460,000**	**40,460,000**	**40,460,000**
Requirements						
Citywide Services	2,421,106	4,702,486	8,389,000	12,397,000	12,397,000	12,397,000
Operating Total	*2,421,106*	*4,702,486*	*8,389,000*	*12,397,000*	*12,397,000*	*12,397,000*
Transfers	-	-	2,000	-	-	-
Other Requirements	7,389,900	8,236,045	8,652,000	7,955,000	7,955,000	7,955,000
Unappropriated	26,171,180	27,856,235	19,790,500	20,108,000	20,108,000	20,108,000
Non-Operating Total	*33,561,080*	*36,092,280*	*28,444,500*	*28,063,000*	*28,063,000*	*28,063,000*
Total Requirements	**35,982,185**	**40,794,766**	**36,833,500**	**40,460,000**	**40,460,000**	**40,460,000**

Department Requirements by Division & Category

Equipment Replacement Fund
Citywide Services

Requirements by Division	2023/24 Actual	2024/25 Actual	2025/26 Revised Budget	2026/27 City Manager Proposed	2026/27 Budget Committee Approved	2026/27 City Council Adopted
Equipment Replacement	2,421,106	4,702,486	8,389,000	12,397,000	12,397,000	12,397,000
Citywide Services Total	**2,421,106**	**4,702,486**	**8,389,000**	**12,397,000**	**12,397,000**	**12,397,000**
Requirements by Category						
Materials & Services	92,921	277,763	1,029,554	668,000	668,000	668,000
Capital Outlay	2,328,185	4,424,723	7,359,446	11,729,000	11,729,000	11,729,000
Citywide Services Total	**2,421,106**	**4,702,486**	**8,389,000**	**12,397,000**	**12,397,000**	**12,397,000**

Department Requirements by Type

Equipment Replacement Fund
Citywide Services

Requirements by Type	2023/24 Actual	2024/25 Actual	2025/26 Revised Budget	2026/27 City Manager Proposed	2026/27 Budget Committee Approved	2026/27 City Council Adopted
Materials	92,921	277,763	1,029,554	668,000	668,000	668,000
Capital Outlay	2,328,185	4,424,723	7,359,446	11,729,000	11,729,000	11,729,000
Citywide Services Total	**2,421,106**	**4,702,486**	**8,389,000**	**12,397,000**	**12,397,000**	**12,397,000**

Equipment Replacement Schedule for FY 2026/27 (Carryover)

		Vehicles	Other Equipment	Computer Equipment	Total
Police					
	Police Radios		1,030,000		
	Evidence Management System		48,000		
	Security Cameras		43,000		
	Police Equipment (Various)		34,000		
					1,155,00
Fire					
1	Utility Truck	102,000			
1	Truck	87,000			
	Fire Radios		529,000		
5	Treadmills		38,000		
	Camera System		23,000		
	Fire Equipment (various)		52,000		
					831,000
Parks					
2	Trucks	103,000			
	Commercial Mower		86,000		
					189,000
Building					
2	SUVs	76,000			
					76,000
Environmental Services					
1	Vaccon	644,000			
1	Semitruck	235,000			
1	Dump Truck	224,000			
3	Trucks	170,000			
1	Sign Van	130,000			
1	SUV	38,000			
1	Sedan	35,000			
2	PUP Trailers		450,000		
1	Loader		211,000		
4	Trailers		198,000		
	Emergency Water Distribution System		91,000		
1	Debris Separator		76,000		
1	Generator		46,000		
1	Emulsion Sprayer		43,000		
1	Trench Paver		24,000		
1	Street Saw		23,000		
	Environmental Services Equipment (various)		66,000		
					2,704,00
Carryover Subtotal		*1,844,00*	*3,111,000*	-	***4,955,00***

Equipment Replacement

Equipment Replacement Schedule for FY 2026/27

		Vehicles	Other Equipment	Computer Equipment	Total
Police					
1	Armored Tactical Vehicle	450,000			
11	Patrol SUVs	802,000			
1	Command SUV	66,000			
	Security Cameras		374,000		
	Tactical Support Unit		80,000		
	Evidence Management		46,000		
2	K-9		30,000		
	Police Equipment (Various)		18,000		
					1,866,000
Fire					
3	Trucks	258,000			
2	SUVs	174,000			
	Rugged Notebooks		123,000		
	Fire Equipment (Various)		50,000		
					605,000
Parks					
1	Truck	81,000			
2	Tractors		100,000		
	Trailer		11,000		
	Security Cameras		9,000		
					201,000
Building					
3	SUVs	114,000			
					114,000
Environmental Services					
1	Vaccon	700,000			
11	Trucks	696,000			
2	Utility Trucks	241,000			
1	Bucket Truck	181,000			
1	SUV	53,000			
1	Asphalt Grinder		690,000		
1	Tractor		472,000		
1	Paver		344,000		
1	Loader		226,000		
1	Roller		182,000		
1	Crack Sealer		113,000		
	Camera Systems		37,000		
	Trailer		32,000		
					3,967,000
Fleet & Facilities					
1	Floor Sweeper		21,000		
					21,000
Information Technology					
	Servers			58,000	
	Switches			41,000	
	Computers			569,000	
					668,000
FY 2026/27 Subtotal		*3,816,000*	*2,958,000*	*668,000*	***7,442,000***
Grand Total for FY 2026/27		**5,660,000**	**6,069,000**	**668,000**	**12,397,000**

Typically, replacement of city vehicles is managed through the Equipment Replacement program. The replacement of these vehicles is saved for over the life of the vehicle and then replaced when the age and operating condition deems it necessary.

Occasionally, upon replacement of a vehicle, there is an operational need to retain the vehicle even though it has been replaced. The needs that arise to consider this option range from pilot programs needing to be outfitted during the life of the pilot to the need for reserve vehicles in case frontline vehicles are out of service for maintenance or repair.
City policy requires that expansion of the City's fleet be considered through the budget process. When new vehicles are added to the fleet, the original purchase is included in the department's operating budget, then the vehicle is added to the equipment replacement schedule. When a department requests to keep a previously replaced vehicle, the process is less apparent because there is no visible budget impact to the department's budget or equipment replacement internal service charge. This list serves to document vehicles that will be replaced through Equipment Replacement, but that will be retained to serve operational needs.

Fire Engines – The City ordered three new fire engines in April 2024. The engines are expected to arrive in fall 2026. The City intends to retain the three engines being replaced by this order to bolster the engines available as reserves and used for training purposes. When a fire engine is removed from service for maintenance or repairs, a reserve engine is put into service during the interim period. Currently Gresham, has 3 functioning reserves, but that is not always adequate to meet the Fire department's needs. Any current reserves that no longer meet the required standards for active use will be removed from the fleet. Reserve engines are also used for training purposes and can be deployed to fight wildfires. These additional reserve engines will be maintained by the Fleet Management Division but will not be added to the equipment replacement schedule for future replacement.

Police Rescue Vehicle – Police utilizes this type of vehicle to rapidly respond to and address violent crime and enhances the safety of the community and Police Department staff. Having armored rescue vehicles ensures that law enforcement can respond to large scale events or prolonged critical operations without relying exclusively on outside agencies. It also increases the redundancy, flexibility, and safety necessary for dynamic, high risk situations. The Police Department is in the process of replacing one of the current vehicles. The current vehicle that is being replaced would be retained as a reserve for when the frontline units are unavailable due to maintenance or repairs. This reserve unit will be maintained by the Fleet Management Division but will not be added to the equipment replacement schedule for future replacement.

Workers' Compensation & Liability Management Fund

Resources	2023/24 Actual	2024/25 Actual	2025/26 Revised Budget	2026/27 City Manager Proposed	2026/27 Budget Committee Approved	2026/27 City Council Adopted
Miscellaneous Income	379,101	1,856,785	475,000	526,300	526,300	526,300
Internal Payments	2,070,151	2,657,617	3,140,000	3,050,000	3,050,000	3,050,000
Internal Svc Chrg	3,029,998	3,348,204	3,388,313	3,966,592	3,966,592	3,966,592
Beginning Balance	6,000,308	5,861,774	6,216,000	7,302,000	7,302,000	7,302,000
Total Resources	**11,479,558**	**13,724,380**	**13,219,313**	**14,844,892**	**14,844,892**	**14,844,892**
Requirements						
City Attorney's Office	5,617,784	6,337,283	9,333,326	8,957,905	8,957,905	8,957,905
Operating Total	*5,617,784*	*6,337,283*	*9,333,326*	*8,957,905*	*8,957,905*	*8,957,905*
Transfers	-	-	29,000	-	-	-
Contingency	-	-	1,401,000	1,006,000	1,006,000	1,006,000
Unappropriated	5,861,774	7,387,097	2,455,987	4,880,987	4,880,987	4,880,987
Non-Operating Total	*5,861,774*	*7,387,097*	*3,885,987*	*5,886,987*	*5,886,987*	*5,886,987*
Total Requirements	**11,479,558**	**13,724,380**	**13,219,313**	**14,844,892**	**14,844,892**	**14,844,892**

Department Requirements by Division & Category

Workers' Compensation & Liability Management Fund
City Attorney's Office

Requirements by Division	2023/24 Actual	2024/25 Actual	2025/26 Revised Budget	2026/27 City Manager Proposed	2026/27 Budget Committee Approved	2026/27 City Council Adopted
Workers' Compensation Mgmt	3,016,480	3,779,179	4,713,013	4,776,013	4,776,013	4,776,013
Liability Management	2,601,304	2,558,104	4,620,313	4,181,892	4,181,892	4,181,892
City Attorney's Office Total	**5,617,784**	**6,337,283**	**9,333,326**	**8,957,905**	**8,957,905**	**8,957,905**
Requirements by Category						
Personnel Services	907,140	762,270	1,155,326	1,202,905	1,202,905	1,202,905
Materials & Services	4,710,644	5,575,013	8,178,000	7,755,000	7,755,000	7,755,000
City Attorney's Office Total	**5,617,784**	**6,337,283**	**9,333,326**	**8,957,905**	**8,957,905**	**8,957,905**

Workers' Compensation & Liability Management Fund
City Attorney's Office

Requirements by Type	2023/24 Actual	2024/25 Actual	2025/26 Revised Budget	2026/27 City Manager Proposed	2026/27 Budget Committee Approved	2026/27 City Council Adopted
Personnel	527,796	430,204	871,204	862,821	862,821	862,821
Benefits	379,344	332,066	284,122	340,084	340,084	340,084
Prof & Tech Services	118,290	207,809	304,000	346,000	346,000	346,000
Other Services	4,414	10,058	16,000	12,000	12,000	12,000
Materials	1,114	195	6,000	3,000	3,000	3,000
City Grant & Contrib	-	-	2,000	-	-	-
Insurance	4,586,826	5,356,950	7,850,000	7,394,000	7,394,000	7,394,000
City Attorney's Office Total	**5,617,784**	**6,337,283**	**9,333,326**	**8,957,905**	**8,957,905**	**8,957,905**

COG Health & Dental Insurance Fund

Resources	2023/24 Actual	2024/25 Actual	2025/26 Revised Budget	2026/27 City Manager Proposed	2026/27 Budget Committee Approved	2026/27 City Council Adopted
Miscellaneous Income	1,635,212	2,206,373	3,231,000	3,204,000	3,204,000	3,204,000
Internal Payments	9,115,156	9,788,180	15,644,000	15,036,000	15,036,000	15,036,000
Beginning Balance	6,922,266	7,375,724	6,722,000	9,403,000	9,403,000	9,403,000
Total Resources	**17,672,634**	**19,370,277**	**25,597,000**	**27,643,000**	**27,643,000**	**27,643,000**
Requirements						
Citywide Services	10,012,909	9,776,954	19,334,000	19,040,000	19,040,000	19,040,000
Operating Total	*10,012,909*	*9,776,954*	*19,334,000*	*19,040,000*	*19,040,000*	*19,040,000*
Transfers	284,000	299,000	321,000	343,000	343,000	343,000
Contingency	-	-	2,949,000	2,908,000	2,908,000	2,908,000
Unappropriated	7,375,724	9,294,323	2,993,000	5,352,000	5,352,000	5,352,000
Non-Operating Total	*7,659,724*	*9,593,323*	*6,263,000*	*8,603,000*	*8,603,000*	*8,603,000*
Total Requirements	**17,672,634**	**19,370,277**	**25,597,000**	**27,643,000**	**27,643,000**	**27,643,000**

Department Requirements by Division & Category

COG Health & Dental Insurance Fund
Citywide Services

Requirements by Division	2023/24 Actual	2024/25 Actual	2025/26 Revised Budget	2026/27 City Manager Proposed	2026/27 Budget Committee Approved	2026/27 City Council Adopted
COG Health Plans	9,340,573	9,123,209	18,133,000	17,930,000	17,930,000	17,930,000
COG Dental Plan	672,337	653,745	1,201,000	1,110,000	1,110,000	1,110,000
Citywide Services Total	**10,012,909**	**9,776,954**	**19,334,000**	**19,040,000**	**19,040,000**	**19,040,000**
Requirements by Category						
Materials & Services	10,012,909	9,776,954	19,334,000	19,040,000	19,040,000	19,040,000
Citywide Services Total	**10,012,909**	**9,776,954**	**19,334,000**	**19,040,000**	**19,040,000**	**19,040,000**

Department Requirements by Type

COG Health & Dental Insurance Fund
Citywide Services

Requirements by Type	2023/24 Actual	2024/25 Actual	2025/26 Revised Budget	2026/27 City Manager Proposed	2026/27 Budget Committee Approved	2026/27 City Council Adopted
Prof & Tech Services	276,783	271,108	463,000	419,000	419,000	419,000
Insurance	9,736,126	9,505,846	18,871,000	18,621,000	18,621,000	18,621,000
Citywide Services Total	**10,012,909**	**9,776,954**	**19,334,000**	**19,040,000**	**19,040,000**	**19,040,000**

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Fiscal Year 2026/27 Adopted Budget

SPECIAL REVENUE & NON-OPERATING FUNDS SECTION

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Special Revenue & Non-Operating Funds Overview

Special Revenue Funds & Non-Operating Funds - Revenues and Expenditures

Special revenue funds account for revenues that are legally restricted to expenditures for specific purposes. Non-operating funds account for the proceeds of a specific revenue source, but do not appropriate expenditures as operating costs. The debt service funds are non-operating funds.

Special Revenue Funds

- *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.
- *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.

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

- *Wastewater Debt Service Fund* – This fund accounts for reserves and the payment of principal and interest for wastewater-related debt service. 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 as of fiscal year 2023/24.

Designated Purpose Fund

Resources	2023/24 Actual	2024/25 Actual	2025/26 Revised Budget	2026/27 City Manager Proposed	2026/27 Budget Committee Approved	2026/27 City Council Adopted
Taxes	-	252,913	284,000	243,000	243,000	243,000
Intergovernmental	5,943,134	13,504,093	27,418,000	23,673,000	24,034,000	24,034,000
Charges for Services	567,222	326,828	594,000	635,000	635,000	635,000
Miscellaneous Income	3,334,602	3,949,449	3,371,000	2,138,500	2,138,500	2,138,500
Interfund Transfers	992,055	918,067	338,000	460,000	460,000	460,000
Beginning Balance	30,118,235	26,999,122	21,050,000	15,200,500	15,200,500	15,200,500
Total Resources	**40,955,248**	**45,950,471**	**53,055,000**	**42,350,000**	**42,711,000**	**42,711,000**
Requirements						
Office of Governance & Mgmt	7,000	-	-	-	-	-
Citywide Services	3,469,760	4,093,660	4,951,372	3,421,301	3,421,301	3,421,301
Police	484,606	555,524	2,934,324	2,216,622	2,216,622	2,216,622
Fire	42,143	193,184	1,160,000	484,000	484,000	484,000
Urban Design & Planning	111,481	5,526,222	13,365,791	10,528,506	10,889,506	10,889,506
Community Development	3,208,359	-	-	-	-	-
Economic Development	-	969,507	7,339,000	9,172,000	9,172,000	9,172,000
Community Services	1,389,088	2,141,652	2,427,273	2,211,190	2,211,190	2,211,190
Youth & Recreation Services	-	3,491,835	6,020,080	4,510,874	4,510,874	4,510,874
Parks	998,720	52,779	484,000	459,000	459,000	459,000
Environmental Services	623,584	850,372	5,738,000	6,334,000	6,334,000	6,334,000
Operating Total	*10,334,741*	*17,874,735*	*44,419,840*	*39,337,493*	*39,698,493*	*39,698,493*
Transfers	3,621,385	7,753,479	6,874,000	2,133,000	2,133,000	2,133,000
Other Requirements	-	2,200,000	-	-	-	-
Unappropriated	26,999,122	18,122,257	1,761,160	879,507	879,507	879,507
Non-Operating Total	*30,620,507*	*28,075,736*	*8,635,160*	*3,012,507*	*3,012,507*	*3,012,507*
Total Requirements	**40,955,248**	**45,950,471**	**53,055,000**	**42,350,000**	**42,711,000**	**42,711,000**

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Department Requirements by Division & Category

Designated Purpose Fund
Citywide Services

Requirements by Division	2023/24 Actual	2024/25 Actual	2025/26 Revised Budget	2026/27 City Manager Proposed	2026/27 Budget Committee Approved	2026/27 City Council Adopted
Emergency Management	213,982	287,077	86,717	299,828	299,828	299,828
American Rescue Plan Act	2,962,370	3,407,501	2,886,529	578,000	578,000	578,000
Gresham Sponsored Events	148,838	28,232	99,000	161,000	161,000	161,000
Tourism TLT	-	175,000	313,126	398,473	398,473	398,473
Citywide Grants	27,203	-	-	-	-	-
Settlements	-	-	1,239,000	1,589,000	1,589,000	1,589,000
Community Enhancement Program	59,700	133,500	238,000	240,000	240,000	240,000
Deferred Compensation Admin	32,376	37,850	62,000	123,000	123,000	123,000
Arts & Cultural Grants	25,290	24,500	27,000	32,000	32,000	32,000
Citywide Services Total	**3,469,760**	**4,093,660**	**4,951,372**	**3,421,301**	**3,421,301**	**3,421,301**
Requirements by Category						
Personnel Services	1,795,297	1,074,645	148,372	398,301	398,301	398,301
Materials & Services	952,036	1,895,787	4,003,000	3,023,000	3,023,000	3,023,000
Capital Outlay	722,427	1,123,228	800,000	-	-	-
Citywide Services Total	**3,469,760**	**4,093,660**	**4,951,372**	**3,421,301**	**3,421,301**	**3,421,301**

Department Requirements by Type

Designated Purpose Fund
Citywide Services

Requirements by Type	2023/24 Actual	2024/25 Actual	2025/26 Revised Budget	2026/27 City Manager Proposed	2026/27 Budget Committee Approved	2026/27 City Council Adopted
Personnel	1,097,758	646,414	44,340	204,588	204,588	204,588
Benefits	697,539	428,230	104,032	193,713	193,713	193,713
Prof & Tech Services	584,461	1,075,439	3,380,000	2,426,000	2,426,000	2,426,000
Property Services	6,465	579	20,000	26,000	26,000	26,000
Other Services	100,034	186,390	311,000	320,000	320,000	320,000
Materials	103,633	295,412	20,000	16,000	16,000	16,000
City Grant & Contrib	157,442	300,153	233,000	197,000	197,000	197,000
Internal Payments	-	37,814	39,000	38,000	38,000	38,000
Capital Outlay	722,427	1,123,228	800,000	-	-	-
Citywide Services Total	**3,469,760**	**4,093,660**	**4,951,372**	**3,421,301**	**3,421,301**	**3,421,301**

Designated Purpose Fund
Police

Requirements by Division	2023/24 Actual	2024/25 Actual	2025/26 Revised Budget	2026/27 City Manager Proposed	2026/27 Budget Committee Approved	2026/27 City Council Adopted
Police Special Investigations	-	-	50,324	31,622	31,622	31,622
JAG Grants	46,862	72,931	136,000	-	-	-
Police Donations	-	-	200,000	1,081,000	1,081,000	1,081,000
K-9 Program	28,112	7,203	200,000	218,000	218,000	218,000
Fed/State Asset Seizure	49,314	6,904	501,000	122,000	122,000	122,000
Police Foundation	89,112	3,764	176,000	157,000	157,000	157,000
Justice & Mental Health Grants	271,207	464,722	1,187,000	200,000	200,000	200,000
Education Programs	-	-	5,000	3,000	3,000	3,000
State Homeland Security	-	-	479,000	404,000	404,000	404,000
Police Total	**484,606**	**555,524**	**2,934,324**	**2,216,622**	**2,216,622**	**2,216,622**
Requirements by Category						
Personnel Services	-	-	15,324	21,622	21,622	21,622
Materials & Services	444,093	555,524	2,155,245	1,791,000	1,791,000	1,791,000
Capital Outlay	40,513	-	763,755	404,000	404,000	404,000
Police Total	**484,606**	**555,524**	**2,934,324**	**2,216,622**	**2,216,622**	**2,216,622**

Department Requirements by Type

Designated Purpose Fund
Police

Requirements by Type	2023/24 Actual	2024/25 Actual	2025/26 Revised Budget	2026/27 City Manager Proposed	2026/27 Budget Committee Approved	2026/27 City Council Adopted
Personnel	-	-	14,000	14,000	14,000	14,000
Benefits	-	-	1,324	7,622	7,622	7,622
Prof & Tech Services	278,780	497,731	1,290,027	1,292,000	1,292,000	1,292,000
Property Services	118,001	6,904	-	122,000	122,000	122,000
Other Services	29,685	5,838	56,000	3,000	3,000	3,000
Materials	16,626	45,051	804,218	369,000	369,000	369,000
City Grant & Contrib	1,000	-	5,000	5,000	5,000	5,000
Capital Outlay	40,513	-	763,755	404,000	404,000	404,000
Police Total	**484,606**	**555,524**	**2,934,324**	**2,216,622**	**2,216,622**	**2,216,622**

Department Requirements by Division & Category

Designated Purpose Fund
Fire

Requirements by Division	2023/24 Actual	2024/25 Actual	2025/26 Revised Budget	2026/27 City Manager Proposed	2026/27 Budget Committee Approved	2026/27 City Council Adopted
Fire Dept Donations	-	1,759	521,000	31,000	31,000	31,000
Mobile Integrated Health	-	159,078	565,000	379,000	379,000	379,000
Fire Prevention & Safety Grant	33,343	32,347	-	-	-	-
Assist to Firefighter Grants	8,800	-	74,000	74,000	74,000	74,000
Fire Total	**42,143**	**193,184**	**1,160,000**	**484,000**	**484,000**	**484,000**
Requirements by Category						
Personnel Services	33,343	-	-	-	-	-
Materials & Services	8,800	69,299	348,000	399,000	399,000	399,000
Capital Outlay	-	123,885	812,000	85,000	85,000	85,000
Fire Total	**42,143**	**193,184**	**1,160,000**	**484,000**	**484,000**	**484,000**

Designated Purpose Fund
Fire

Requirements by Type	2023/24 Actual	2024/25 Actual	2025/26 Revised Budget	2026/27 City Manager Proposed	2026/27 Budget Committee Approved	2026/27 City Council Adopted
Personnel	24,217	-	-	-	-	-
Benefits	9,126	-	-	-	-	-
Prof & Tech Services	8,800	45,915	126,000	218,000	218,000	218,000
Materials	-	23,385	222,000	181,000	181,000	181,000
Capital Outlay	-	123,885	812,000	85,000	85,000	85,000
Fire Total	**42,143**	**193,184**	**1,160,000**	**484,000**	**484,000**	**484,000**

Department Requirements by Division & Category

Designated Purpose Fund
Urban Design & Planning

Requirements by Division	2023/24 Actual	2024/25 Actual	2025/26 Revised Budget	2026/27 City Manager Proposed	2026/27 Budget Committee Approved	2026/27 City Council Adopted
Metro Housing Bond	-	5,334,471	9,810,791	7,211,506	7,211,506	7,211,506
UDP Projects	-	-	3,078,000	3,081,000	3,081,000	3,081,000
Comprehensive Planning Grants	111,481	191,751	477,000	236,000	597,000	597,000
Urban Design & Planning Total	**111,481**	**5,526,222**	**13,365,791**	**10,528,506**	**10,889,506**	**10,889,506**

Requirements by Category	2023/24 Actual	2024/25 Actual	2025/26 Revised Budget	2026/27 City Manager Proposed	2026/27 Budget Committee Approved	2026/27 City Council Adopted
Personnel Services	-	133,603	240,791	162,506	162,506	162,506
Materials & Services	111,481	5,392,618	13,125,000	10,366,000	10,727,000	10,727,000
Urban Design & Planning Total	**111,481**	**5,526,222**	**13,365,791**	**10,528,506**	**10,889,506**	**10,889,506**

Designated Purpose Fund
Urban Design & Planning

Requirements by Type	2023/24 Actual	2024/25 Actual	2025/26 Revised Budget	2026/27 City Manager Proposed	2026/27 Budget Committee Approved	2026/27 City Council Adopted
Personnel	-	77,567	166,191	91,824	91,824	91,824
Benefits	-	56,036	74,600	70,682	70,682	70,682
Prof & Tech Services	108,445	190,402	3,575,000	3,312,000	3,673,000	3,673,000
Other Services	-	1,016	-	-	-	-
Materials	3,036	432	-	5,000	5,000	5,000
City Grant & Contrib	-	5,200,768	9,500,000	7,049,000	7,049,000	7,049,000
Internal Payments	-	-	50,000	-	-	-
Urban Design & Planning Total	**111,481**	**5,526,222**	**13,365,791**	**10,528,506**	**10,889,506**	**10,889,506**

Department Requirements by Division & Category

Designated Purpose Fund
Economic Development

Requirements by Division	2023/24 Actual	2024/25 Actual	2025/26 Revised Budget	2026/27 City Manager Proposed	2026/27 Budget Committee Approved	2026/27 City Council Adopted
Enterprise Zone CSF Prj	-	719,591	6,839,000	9,062,000	9,062,000	9,062,000
Business Incentive Programs	-	20,233	110,000	110,000	110,000	110,000
Economic Development Grants	-	229,683	390,000	-	-	-
Economic Development Total	**-**	**969,507**	**7,339,000**	**9,172,000**	**9,172,000**	**9,172,000**
Requirements by Category						
Materials & Services	-	37,706	6,969,000	9,172,000	9,172,000	9,172,000
Capital Outlay	-	931,801	370,000	-	-	-
Economic Development Total	**-**	**969,507**	**7,339,000**	**9,172,000**	**9,172,000**	**9,172,000**

Designated Purpose Fund
Economic Development

Requirements by Type	2023/24 Actual	2024/25 Actual	2025/26 Revised Budget	2026/27 City Manager Proposed	2026/27 Budget Committee Approved	2026/27 City Council Adopted
Prof & Tech Services	-	9,520	6,839,000	9,062,000	9,062,000	9,062,000
City Grant & Contrib	-	20,233	110,000	110,000	110,000	110,000
Internal Payments	-	7,953	20,000	-	-	-
Capital Outlay	-	931,801	370,000	-	-	-
Economic Development Total	**-**	**969,507**	**7,339,000**	**9,172,000**	**9,172,000**	**9,172,000**

Designated Purpose Fund
Community Services

Requirements by Division	2023/24 Actual	2024/25 Actual	2025/26 Revised Budget	2026/27 City Manager Proposed	2026/27 Budget Committee Approved	2026/27 City Council Adopted
Homeless Services	1,033,297	1,823,696	2,156,314	1,945,050	1,945,050	1,945,050
Mediation Services	238,106	202,753	-	-	-	-
Code Abatement	117,685	115,203	265,959	261,140	261,140	261,140
CLS Donations	-	-	5,000	5,000	5,000	5,000
Community Services Total	**1,389,088**	**2,141,652**	**2,427,273**	**2,211,190**	**2,211,190**	**2,211,190**
Requirements by Category						
Personnel Services	539,927	850,152	750,273	803,190	803,190	803,190
Materials & Services	849,161	1,291,500	1,677,000	1,408,000	1,408,000	1,408,000
Community Services Total	**1,389,088**	**2,141,652**	**2,427,273**	**2,211,190**	**2,211,190**	**2,211,190**

Department Requirements by Type

Designated Purpose Fund
Community Services

Requirements by Type	2023/24 Actual	2024/25 Actual	2025/26 Revised Budget	2026/27 City Manager Proposed	2026/27 Budget Committee Approved	2026/27 City Council Adopted
Personnel	318,068	499,107	382,233	461,087	461,087	461,087
Benefits	221,859	351,045	368,040	342,103	342,103	342,103
Prof & Tech Services	665,609	1,109,743	1,372,000	1,158,000	1,158,000	1,158,000
Property Services	4,495	-	5,000	5,000	5,000	5,000
Other Services	146,323	127,855	206,000	106,000	106,000	106,000
Materials	18,567	15,737	19,000	39,000	39,000	39,000
Internal Payments	14,166	38,165	75,000	100,000	100,000	100,000
Community Services Total	**1,389,088**	**2,141,652**	**2,427,273**	**2,211,190**	**2,211,190**	**2,211,190**

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Department Requirements by Division & Category

Designated Purpose Fund
Youth & Recreation Services

Requirements by Division	2023/24 Actual	2024/25 Actual	2025/26 Revised Budget	2026/27 City Manager Proposed	2026/27 Budget Committee Approved	2026/27 City Council Adopted
Youth Grants	-	3,491,835	6,020,080	4,510,874	4,510,874	4,510,874
Youth & Recreation Services Total	**-**	**3,491,835**	**6,020,080**	**4,510,874**	**4,510,874**	**4,510,874**
Requirements by Category						
Personnel Services	-	436,999	889,080	780,874	780,874	780,874
Materials & Services	-	3,054,835	5,131,000	3,730,000	3,730,000	3,730,000
Youth & Recreation Services Total	**-**	**3,491,835**	**6,020,080**	**4,510,874**	**4,510,874**	**4,510,874**

Department Requirements by Type

Designated Purpose Fund
Youth & Recreation Services

Requirements by Type	2023/24 Actual	2024/25 Actual	2025/26 Revised Budget	2026/27 City Manager Proposed	2026/27 Budget Committee Approved	2026/27 City Council Adopted
Personnel	-	277,678	481,995	439,101	439,101	439,101
Benefits	-	159,321	407,085	341,773	341,773	341,773
Prof & Tech Services	-	2,567,712	4,357,000	3,072,000	3,072,000	3,072,000
Property Services	-	255	1,000	1,000	1,000	1,000
Other Services	-	42,223	161,000	186,000	186,000	186,000
Materials	-	323	12,000	12,000	12,000	12,000
Internal Payments	-	444,323	600,000	459,000	459,000	459,000
Youth & Recreation Services Total	**-**	**3,491,835**	**6,020,080**	**4,510,874**	**4,510,874**	**4,510,874**

Department Requirements by Division & Category

Designated Purpose Fund
Parks

Requirements by Division	2023/24 Actual	2024/25 Actual	2025/26 Revised Budget	2026/27 City Manager Proposed	2026/27 Budget Committee Approved	2026/27 City Council Adopted
Parks Grants	33,072	-	-	-	-	-
X-Youth Grants	962,349	-	-	-	-	-
Parks Projects	3,300	47,729	27,000	-	-	-
Sports Field Fees	-	5,051	426,000	459,000	459,000	459,000
Park Sponsorships	-	-	31,000	-	-	-
Parks Total	**998,720**	**52,779**	**484,000**	**459,000**	**459,000**	**459,000**

Requirements by Category	2023/24 Actual	2024/25 Actual	2025/26 Revised Budget	2026/27 City Manager Proposed	2026/27 Budget Committee Approved	2026/27 City Council Adopted
Personnel Services	146,785	-	-	-	-	-
Materials & Services	851,935	52,779	484,000	371,000	371,000	371,000
Capital Outlay	-	-	-	88,000	88,000	88,000
Parks Total	**998,720**	**52,779**	**484,000**	**459,000**	**459,000**	**459,000**

Department Requirements by Type

Designated Purpose Fund
Parks

Requirements by Type	2023/24 Actual	2024/25 Actual	2025/26 Revised Budget	2026/27 City Manager Proposed	2026/27 Budget Committee Approved	2026/27 City Council Adopted
Personnel	102,224	-	-	-	-	-
Benefits	44,561	-	-	-	-	-
Prof & Tech Services	785,506	47,729	53,000	59,000	59,000	59,000
Property Services	-	5,051	400,000	312,000	312,000	312,000
Other Services	28,625	-	-	-	-	-
Materials	2,974	-	5,000	-	-	-
City Grant & Contrib	-	-	26,000	-	-	-
Internal Payments	34,830	-	-	-	-	-
Capital Outlay	-	-	-	88,000	88,000	88,000
Parks Total	**998,720**	**52,779**	**484,000**	**459,000**	**459,000**	**459,000**

Department Requirements by Division & Category

Designated Purpose Fund
Environmental Services

Requirements by Division	2023/24 Actual	2024/25 Actual	2025/26 Revised Budget	2026/27 City Manager Proposed	2026/27 Budget Committee Approved	2026/27 City Council Adopted
Stormwater Grants	243,801	250,735	4,381,000	3,925,000	3,925,000	3,925,000
Transportation Grants	-	2,700	68,000	60,000	60,000	60,000
Urban Tree Program	61,051	57,452	162,000	348,000	348,000	348,000
Development Coordination	92,405	81,733	370,000	370,000	370,000	370,000
Sustainability Grants	226,326	457,751	227,000	1,181,000	1,181,000	1,181,000
Concrete Crew Services	-	-	80,000	-	-	-
Solid Waste Contam Reduction	-	-	350,000	350,000	350,000	350,000
Solid Waste Hauler RSF	-	-	100,000	100,000	100,000	100,000
Environmental Services Total	**623,584**	**850,372**	**5,738,000**	**6,334,000**	**6,334,000**	**6,334,000**
Requirements by Category						
Materials & Services	623,584	850,372	5,700,615	6,334,000	6,334,000	6,334,000
Capital Outlay	-	-	37,385	-	-	-
Environmental Services Total	**623,584**	**850,372**	**5,738,000**	**6,334,000**	**6,334,000**	**6,334,000**

Department Requirements by Type

Designated Purpose Fund
Environmental Services

Requirements by Type	2023/24 Actual	2024/25 Actual	2025/26 Revised Budget	2026/27 City Manager Proposed	2026/27 Budget Committee Approved	2026/27 City Council Adopted
Prof & Tech Services	339,491	160,522	4,981,000	4,412,000	4,412,000	4,412,000
Property Services	86,976	49,195	198,615	50,000	50,000	50,000
Other Services	-	-	-	40,000	40,000	40,000
Materials	-	-	-	11,000	11,000	11,000
City Grant & Contrib	197,117	457,751	171,000	1,221,000	1,221,000	1,221,000
Internal Payments	-	182,904	350,000	600,000	600,000	600,000
Capital Outlay	-	-	37,385	-	-	-
Environmental Services Total	**623,584**	**850,372**	**5,738,000**	**6,334,000**	**6,334,000**	**6,334,000**

Department Requirements by Division & Category

Designated Purpose Fund
Office of Governance & Management

Requirements by Division	2023/24 Actual	2024/25 Actual	2025/26 Revised Budget	2026/27 City Manager Proposed	2026/27 Budget Committee Approved	2026/27 City Council Adopted
X-Gresham Art Committee	7,000	-	-	-	-	-
Office of Governance & Mgmt Total	**7,000**	**-**	**-**	**-**	**-**	**-**

Requirements by Category						
Materials & Services	7,000	-	-	-	-	-
Office of Governance & Mgmt Total	**7,000**	**-**	**-**	**-**	**-**	**-**

Department Requirements by Type

Designated Purpose Fund
Office of Governance & Management

Requirements by Type	2023/24 Actual	2024/25 Actual	2025/26 Revised Budget	2026/27 City Manager Proposed	2026/27 Budget Committee Approved	2026/27 City Council Adopted
City Grant & Contrib	7,000	-	-	-	-	-
Office of Governance & Mgmt Total	**7,000**	**-**	**-**	**-**	**-**	**-**

Designated Purpose Fund
Community Development

Requirements by Division	2023/24 Actual	2024/25 Actual	2025/26 Revised Budget	2026/27 City Manager Proposed	2026/27 Budget Committee Approved	2026/27 City Council Adopted
X-Metro Housing Bond	2,623,063	-	-	-	-	-
X-Enterprise Zone Projects	9,509	-	-	-	-	-
X-Business Incentive Program	575,787	-	-	-	-	-
Community Development Total	**3,208,359**	**-**	**-**	**-**	**-**	**-**
Requirements by Category						
Personnel Services	123,063	-	-	-	-	-
Materials & Services	3,085,296	-	-	-	-	-
Community Development Total	**3,208,359**	**-**	**-**	**-**	**-**	**-**

Department Requirements by Type

Designated Purpose Fund
Community Development

Requirements by Type	2023/24 Actual	2024/25 Actual	2025/26 Revised Budget	2026/27 City Manager Proposed	2026/27 Budget Committee Approved	2026/27 City Council Adopted
Personnel	70,972	-	-	-	-	-
Benefits	52,091	-	-	-	-	-
Prof & Tech Services	9,399	-	-	-	-	-
City Grant & Contrib	3,075,897	-	-	-	-	-
Community Development Total	**3,208,359**	**-**	**-**	**-**	**-**	**-**

System Development Charges Fund

Resources	2023/24 Actual	2024/25 Actual	2025/26 Revised Budget	2026/27 City Manager Proposed	2026/27 Budget Committee Approved	2026/27 City Council Adopted
Charges for Services	8,711,030	10,513,373	13,377,000	15,147,000	15,147,000	15,147,000
Miscellaneous Income	897,574	1,466,111	422,000	479,000	479,000	479,000
Beginning Balance	21,209,137	25,630,956	35,370,000	43,041,400	43,041,400	43,041,400
Total Resources	**30,817,741**	**37,610,440**	**49,169,000**	**58,667,400**	**58,667,400**	**58,667,400**
Requirements						
Transfers	5,186,785	8,289,267	35,143,000	38,496,000	38,496,000	38,496,000
Unappropriated	25,630,956	29,321,174	14,026,000	20,171,400	20,171,400	20,171,400
Non-Operating Total	*30,817,741*	*37,610,440*	*49,169,000*	*58,667,400*	*58,667,400*	*58,667,400*
Total Requirements	**30,817,741**	**37,610,440**	**49,169,000**	**58,667,400**	**58,667,400**	**58,667,400**

CDBG & HOME Fund

Resources	2023/24 Actual	2024/25 Actual	2025/26 Revised Budget	2026/27 City Manager Proposed	2026/27 Budget Committee Approved	2026/27 City Council Adopted
Intergovernmental	2,094,790	2,198,700	3,759,000	3,130,000	3,130,000	3,130,000
Charges for Services	3,275	5,661	-	-	-	-
Miscellaneous Income	551	50,000	-	-	-	-
Interfund Transfers	-	-	-	50,000	50,000	50,000
Beginning Balance	228,316	232,197	-	-	-	-
Total Resources	**2,326,932**	**2,486,559**	**3,759,000**	**3,180,000**	**3,180,000**	**3,180,000**
Requirements						
Urban Design & Planning	-	2,229,360	3,290,512	2,726,125	2,726,125	2,726,125
Community Development	2,094,735	-	-	-	-	-
Operating Total	*2,094,735*	*2,229,360*	*3,290,512*	*2,726,125*	*2,726,125*	*2,726,125*
Transfers	-	-	467,000	446,000	446,000	446,000
Unappropriated	232,197	257,199	1,488	7,875	7,875	7,875
Non-Operating Total	*232,197*	*257,199*	*468,488*	*453,875*	*453,875*	*453,875*
Total Requirements	**2,326,932**	**2,486,559**	**3,759,000**	**3,180,000**	**3,180,000**	**3,180,000**

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Department Requirements by Division & Category

CDBG & HOME Fund
Urban Design & Planning

Requirements by Division	2023/24 Actual	2024/25 Actual	2025/26 Revised Budget	2026/27 City Manager Proposed	2026/27 Budget Committee Approved	2026/27 City Council Adopted
CDBG/HOME Administration	-	166,450	218,312	218,636	218,636	218,636
CDBG/HOME Projects	-	1,993,591	3,009,000	2,437,000	2,437,000	2,437,000
Support Services	-	69,319	63,200	70,489	70,489	70,489
Urban Design & Planning Total	**-**	**2,229,360**	**3,290,512**	**2,726,125**	**2,726,125**	**2,726,125**
Requirements by Category						
Personnel Services	-	156,119	188,312	188,636	188,636	188,636
Materials & Services	-	2,073,242	3,102,200	2,537,489	2,537,489	2,537,489
Urban Design & Planning Total	**-**	**2,229,360**	**3,290,512**	**2,726,125**	**2,726,125**	**2,726,125**

Department Requirements by Type

CDBG & HOME Fund
Urban Design & Planning

Requirements by Type	2023/24 Actual	2024/25 Actual	2025/26 Revised Budget	2026/27 City Manager Proposed	2026/27 Budget Committee Approved	2026/27 City Council Adopted
Personnel	-	89,691	110,224	109,652	109,652	109,652
Benefits	-	66,428	78,088	78,984	78,984	78,984
Prof & Tech Services	-	-	12,000	10,000	10,000	10,000
Property Services	-	-	1,000	-	-	-
Other Services	-	1,832	9,000	9,000	9,000	9,000
Materials	-	8,500	8,000	11,000	11,000	11,000
City Grant & Contrib	-	1,993,591	3,009,000	2,437,000	2,437,000	2,437,000
Internal Svc Chrg	-	69,319	63,200	70,489	70,489	70,489
Urban Design & Planning Total	**-**	**2,229,360**	**3,290,512**	**2,726,125**	**2,726,125**	**2,726,125**

Department Requirements by Division & Category

CDBG & HOME Fund
Community Development

Requirements by Division	2023/24 Actual	2024/25 Actual	2025/26 Revised Budget	2026/27 City Manager Proposed	2026/27 Budget Committee Approved	2026/27 City Council Adopted
X-CDBG/HOME Administration	223,707	-	-	-	-	-
X-CDBG/HOME Projects	1,767,863	-	-	-	-	-
Support Services	103,165	-	-	-	-	-
Community Development Total	**2,094,735**	**-**	**-**	**-**	**-**	**-**
Requirements by Category						
Personnel Services	210,707	-	-	-	-	-
Materials & Services	1,884,028	-	-	-	-	-
Community Development Total	**2,094,735**	**-**	**-**	**-**	**-**	**-**

CDBG & HOME Fund
Community Development

Requirements by Type	2023/24 Actual	2024/25 Actual	2025/26 Revised Budget	2026/27 City Manager Proposed	2026/27 Budget Committee Approved	2026/27 City Council Adopted
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	-	-	-	-	-
Community Development Total	**2,094,735**	**-**	**-**	**-**	**-**	**-**

General Govt Debt Service Fund

Resources	2023/24 Actual	2024/25 Actual	2025/26 Revised Budget	2026/27 City Manager Proposed	2026/27 Budget Committee Approved	2026/27 City Council Adopted
Interfund Transfers	6,608,748	6,193,687	6,286,000	6,544,000	6,544,000	6,544,000
Beginning Balance	257,688	257,188	57,000	57,000	57,000	57,000
Total Resources	**6,866,436**	**6,450,875**	**6,343,000**	**6,601,000**	**6,601,000**	**6,601,000**
Requirements						
Debt Service	6,609,248	6,193,687	6,286,000	6,544,000	6,544,000	6,544,000
Unappropriated	257,188	257,188	57,000	57,000	57,000	57,000
Non-Operating Total	*6,866,436*	*6,450,875*	*6,343,000*	*6,601,000*	*6,601,000*	*6,601,000*
Total Requirements	**6,866,436**	**6,450,875**	**6,343,000**	**6,601,000**	**6,601,000**	**6,601,000**

Pension Bond Debt Service Fund

Resources	2023/24 Actual	2024/25 Actual	2025/26 Revised Budget	2026/27 City Manager Proposed	2026/27 Budget Committee Approved	2026/27 City Council Adopted
Miscellaneous Income	39,820	68,850	-	-	-	-
Internal Payments	2,403,401	2,566,860	2,475,000	2,581,000	2,581,000	2,581,000
Beginning Balance	788,094	950,823	649,000	649,000	649,000	649,000
Total Resources	**3,231,315**	**3,586,533**	**3,124,000**	**3,230,000**	**3,230,000**	**3,230,000**
Requirements						
Debt Service	2,280,492	2,376,268	2,475,000	2,581,000	2,581,000	2,581,000
Unappropriated	950,823	1,210,266	649,000	649,000	649,000	649,000
Non-Operating Total	*3,231,315*	*3,586,533*	*3,124,000*	*3,230,000*	*3,230,000*	*3,230,000*
Total Requirements	**3,231,315**	**3,586,533**	**3,124,000**	**3,230,000**	**3,230,000**	**3,230,000**

Water Debt Service Fund

Resources	2023/24 Actual	2024/25 Actual	2025/26 Revised Budget	2026/27 City Manager Proposed	2026/27 Budget Committee Approved	2026/27 City Council Adopted
Miscellaneous Income	5,152	7,930	-	-	-	-
Interfund Transfers	1,448,033	1,796,749	2,553,000	2,603,000	2,603,000	2,603,000
Beginning Balance	195,825	199,898	575,000	525,000	525,000	525,000
Total Resources	**1,649,010**	**2,004,576**	**3,128,000**	**3,128,000**	**3,128,000**	**3,128,000**
Requirements						
Debt Service	1,449,112	1,796,749	2,603,000	2,603,000	2,603,000	2,603,000
Unappropriated	199,898	207,828	525,000	525,000	525,000	525,000
Non-Operating Total	*1,649,010*	*2,004,576*	*3,128,000*	*3,128,000*	*3,128,000*	*3,128,000*
Total Requirements	**1,649,010**	**2,004,576**	**3,128,000**	**3,128,000**	**3,128,000**	**3,128,000**

Stormwater Debt Service Fund

Resources	2023/24 Actual	2024/25 Actual	2025/26 Revised Budget	2026/27 City Manager Proposed	2026/27 Budget Committee Approved	2026/27 City Council Adopted
Miscellaneous Income	5,448	8,543	-	-	-	-
Interfund Transfers	264,672	263,438	264,000	263,000	263,000	263,000
Beginning Balance	210,237	215,685	171,000	171,000	171,000	171,000
Total Resources	**480,357**	**487,666**	**435,000**	**434,000**	**434,000**	**434,000**
Requirements						
Debt Service	264,672	263,438	264,000	263,000	263,000	263,000
Unappropriated	215,685	224,228	171,000	171,000	171,000	171,000
Non-Operating Total	*480,357*	*487,666*	*435,000*	*434,000*	*434,000*	*434,000*
Total Requirements	**480,357**	**487,666**	**435,000**	**434,000**	**434,000**	**434,000**

Wastewater Debt Service Fund

Resources	2023/24 Actual	2024/25 Actual	2025/26 Revised Budget	2026/27 City Manager Proposed	2026/27 Budget Committee Approved	2026/27 City Council Adopted
Miscellaneous Income	16,052	25,084	-	-	-	-
Interfund Transfers	513,980	517,004	1,563,000	3,549,000	3,549,000	3,549,000
Beginning Balance	617,265	633,317	618,000	618,000	618,000	618,000
Total Resources	**1,147,297**	**1,175,405**	**2,181,000**	**4,167,000**	**4,167,000**	**4,167,000**
Requirements						
Debt Service	513,980	517,004	1,563,000	3,549,000	3,549,000	3,549,000
Unappropriated	633,317	658,402	618,000	618,000	618,000	618,000
Non-Operating Total	*1,147,297*	*1,175,405*	*2,181,000*	*4,167,000*	*4,167,000*	*4,167,000*
Total Requirements	**1,147,297**	**1,175,405**	**2,181,000**	**4,167,000**	**4,167,000**	**4,167,000**

City Facility Debt Service Fund

Resources	2023/24 Actual	2024/25 Actual	2025/26 Revised Budget	2026/27 City Manager Proposed	2026/27 Budget Committee Approved	2026/27 City Council Adopted
Miscellaneous Income	760	-	-	-	-	-
Interfund Transfers	411,423	-	330,000	319,000	319,000	319,000
Beginning Balance	43,079	-	27,000	27,000	27,000	27,000
Total Resources	**455,261**	**-**	**357,000**	**346,000**	**346,000**	**346,000**
Requirements						
Debt Service	455,261	-	330,000	319,000	319,000	319,000
Unappropriated	-	-	27,000	27,000	27,000	27,000
Non-Operating Total	*455,261*	-	*357,000*	*346,000*	*346,000*	*346,000*
Total Requirements	**455,261**	**-**	**357,000**	**346,000**	**346,000**	**346,000**

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CITY OF GRESHAM OREGON

Fiscal Year 2026/27 Adopted Budget

CAPITAL FUNDS SECTION

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Capital Improvement Funds Overview

Capital Improvement Funds Revenues and Expenditures

Capital project funds account for the resources used to improve the public infrastructure, purchase land, or buildings. The City budgets the following capital project funds:

- *Parks Capital Improvement Fund* – Accounts for projects to expand or improve Gresham's public parks funded with revenues from System Development Charges (SDC), grants and regional bond measures. Additional park 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.

Capital Improvement Funds Overview

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 March 9, 2026. A Type IV Hearing is scheduled with the Gresham City Council on May 19, 2026; an enactment reading and final adoption is scheduled for June 9, 2026.

Following are a few significant projects budgeted for fiscal year 2026/27:

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.

General Development Fund

- The capital budget includes the authority to provide system development charge credits as needed to support potential development activity in the Pleasant Valley and Springwater areas. SDC credits are not cash.
- Construct wetland, stream, and floodplain mitigation projects.
- 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 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 and construction 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.

Urban Renewal Capital Improvement Fund

- Continue preliminary engineering of pedestrian safety improvements on SE Yamhill between 182nd and 197th.
- Continue advancement of design towards construction 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, and swales 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

- Ongoing 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 maintenance and repair work on multiple City buildings, including security upgrades.
- Repair and maintenance on various City-owned parking lots.

Enterprise Systems Replacement Fund

- Implement an upgrade to the City's Utility Billing system.
- Projects to enhance the City's use of software effectively and safely.

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Resources and Requirements by Fund

Parks Capital Improvement Fund

Resources	2023/24 Actual	2024/25 Actual	2025/26 Revised Budget	2026/27 City Manager Proposed	2026/27 Budget Committee Approved	2026/27 City Council Adopted
Intergovernmental	747,054	3,585,989	5,608,000	4,687,000	4,687,000	4,687,000
Charges for Services	23	10	-	-	-	-
Miscellaneous Income	70,903	75,342	58,000	41,000	41,000	41,000
Interfund Transfers	822,787	6,214,434	12,351,000	6,732,000	6,732,000	6,732,000
Beginning Balance	2,925,193	3,066,387	3,413,000	2,266,000	2,266,000	2,266,000
Total Resources	**4,565,960**	**12,942,161**	**21,430,000**	**13,726,000**	**13,726,000**	**13,726,000**
Requirements						
Capital Improvement	1,499,573	10,019,553	15,394,000	11,425,000	11,425,000	11,425,000
Unappropriated	3,066,387	2,922,608	6,036,000	2,301,000	2,301,000	2,301,000
Non-Operating Total	*4,565,960*	*12,942,161*	*21,430,000*	*13,726,000*	*13,726,000*	*13,726,000*
Total Requirements	**4,565,960**	**12,942,161**	**21,430,000**	**13,726,000**	**13,726,000**	**13,726,000**

Parks Capital Projects

Projects		2023/24 Actual	2024/25 Actual	2025/26 Revised Budget	2026/27 City Manager Proposed	2026/27 Budget Committee Approved	2026/27 City Council Adopted
CIPPK00001	Gradin Sports Park Development	1,224,812	9,187,917	7,346,483	900,311	900,311	900,311
CIPPK00003	Development Coordination Projects	-	-	75,000	38,999	38,999	38,999
CIPPK00004	Park Master Plan Update and Concept Planning for Undeveloped Parks	113,252	127,812	200,910	69,767	69,767	69,767
CIPPK00006	Metro Local Share Park Improvements	-	76,318	3,315,324	5,880,724	5,880,724	5,880,724
CIPPK00007	ARPA/City of Gresham Investments	161,505	623,121	106,718	-	-	-
CIPPK00008	Civic Neighborhood Park Phase 1	-	-	2,881,303	2,881,303	2,881,303	2,881,303
CIPPK00009	Main City Park Playground Improvements	-	-	1,467,500	1,653,262	1,653,262	1,653,262
TOTAL		**1,499,569**	**10,015,168**	**15,393,238**	**11,424,366**	**11,424,366**	**11,424,366**

General Development Capital Improvement Fund

Resources	2023/24 Actual	2024/25 Actual	2025/26 Revised Budget	2026/27 City Manager Proposed	2026/27 Budget Committee Approved	2026/27 City Council Adopted
Intergovernmental	-	-	511,000	511,000	511,000	511,000
Interfund Transfers	362,592	1,014,526	8,112,000	14,297,000	14,297,000	14,297,000
Total Resources	**362,592**	**1,014,526**	**8,623,000**	**14,808,000**	**14,808,000**	**14,808,000**
Requirements						
Capital Improvement	362,592	1,014,526	8,623,000	14,808,000	14,808,000	14,808,000
Non-Operating Total	*362,592*	*1,014,526*	*8,623,000*	*14,808,000*	*14,808,000*	*14,808,000*
Total Requirements	**362,592**	**1,014,526**	**8,623,000**	**14,808,000**	**14,808,000**	**14,808,000**

General Development Capital Projects

Projects		2023/24 Actual	2024/25 Actual	2025/26 Revised Budget	2026/27 City Manager Proposed	2026/27 Budget Committee Approved	2026/27 City Council Adopted
CIPPVWW002	Wastewater Development Coordination	-	-	541,238	541,238	541,238	541,238
CIPPVWW003	Advanced Wetland, Stream and Floodplain Mitigation	-	-	250,000	250,000	250,000	250,000
CIPPVWT001	Water Development Coordination	259,536	509,960	1,075,832	1,058,880	1,058,880	1,058,880
CIPPVWT003	Advanced Wetland, Stream and Floodplain Mitigation	-	-	250,000	250,000	250,000	250,000
CIPPVWT004	Hunters Highland Service Level Looping	-	-	350,000	864,748	864,748	864,748
CIPPVTR002	Transportation Development Coordination	-	304,252	1,545,578	1,514,468	1,514,468	1,514,468
CIPPVTR017	Advanced Wetland, Stream and Floodplain Mitigation	-	-	250,000	250,000	250,000	250,000
CIPPVFP001	Kelley Creek Trail Planning Grant	-	-	570,000	570,000	570,000	570,000
CIPPVPK002	Parks Development Coordination	-	-	1,420,805	1,420,805	1,420,805	1,420,805
CIPPVSW001	Stormwater Development Coordination	-	200,314	640,634	610,943	610,943	610,943
CIPPVSW011	Advanced Wetland, Stream and Floodplain Mitigation	-	-	495,000	495,000	495,000	495,000
CIPPVSW012	Stream/Floodplain Hydromodification Improvements for New Communities	-	-	-	50,000	50,000	50,000
CIPPVSW013	Regional Stormwater Facilities for New Communities	-	-	-	50,000	50,000	50,000
CIPSPWW001	Wastewater Development Coordination	-	-	265,527	2,265,527	2,265,527	2,265,527
CIPSPWT001	Water Development Coordination	-	-	285,282	1,385,282	1,385,282	1,385,282
CIPSPTR001	Springwater Transportation Development Coordination	98,375	-	230,219	2,330,219	2,330,219	2,330,219
CIPSPPK001	Springwater Parks Development Coordination	-	-	200,000	200,000	200,000	200,000
CIPSPSW001	Stormwater Development Coordination	4,681	-	250,537	700,537	700,537	700,537
TOTAL		**362,592**	**1,014,526**	**8,620,652**	**14,807,647**	**14,807,647**	**14,807,647**

Transportation Capital Improvement Fund

Resources	2023/24 Actual	2024/25 Actual	2025/26 Revised Budget	2026/27 City Manager Proposed	2026/27 Budget Committee Approved	2026/27 City Council Adopted
Intergovernmental	865,232	3,915,803	26,719,000	23,261,000	23,261,000	23,261,000
Charges for Services	449,125	91,370	-	-	-	-
Miscellaneous Income	63,329	27,743	15,000	-	-	-
Interfund Transfers	3,822,400	4,952,378	25,165,000	24,371,000	24,371,000	24,371,000
Beginning Balance	5,344,727	1,704,648	2,566,000	1,925,000	1,925,000	1,925,000
Total Resources	**10,544,814**	**10,691,941**	**54,465,000**	**49,557,000**	**49,557,000**	**49,557,000**
Requirements						
Capital Improvement	8,840,166	8,943,315	52,536,000	48,635,000	48,635,000	48,635,000
Unappropriated	1,704,648	1,748,626	1,929,000	922,000	922,000	922,000
Non-Operating Total	*10,544,814*	*10,691,941*	*54,465,000*	*49,557,000*	*49,557,000*	*49,557,000*
Total Requirements	**10,544,814**	**10,691,941**	**54,465,000**	**49,557,000**	**49,557,000**	**49,557,000**

Transportation Capital Projects

Projects		2023/24 Actual	2024/25 Actual	2025/26 Revised Budget	2026/27 City Manager Proposed	2026/27 Budget Committee Approved	2026/27 City Council Adopted
Street System Maintenance & Enhancement							
CIPTR00001	Street Surfacing Improvements	1,081,811	2,460,069	4,278,728	3,394,451	3,394,451	3,394,451
CIPTR00002	Neighborhood Traffic Control	-	85	34,544	84,544	84,544	84,544
CIPTR00007	Division Street Corridor "Complete Street" Project	471,448	3,137,034	7,521,103	1,128,249	1,128,249	1,128,249
CIPTR00008	NE Cleveland Avenue (Stark to Burnside)	155,039	546,990	6,527,348	8,373,492	8,373,492	8,373,492
CIPTR00009	Stark and 223rd TIF	13,811	74,860	5,625,747	3,311,073	3,311,073	3,311,073
CIPTR00010	Hogan - Powell to Burnside	1,603,918	2,456	-	-	-	-
CIPTR00012	Local Street Reconstruction Program	4,010,618	-	-	-	-	-
CIPTR00016	Transportation System Safety Projects	-	11,675	197,368	243,858	243,858	243,858
CIPTR00021	162nd Ave. Complete Street	-	247	8,242,751	8,234,699	8,234,699	8,234,699
CIPTR00022	Innovative Paving	11,733	102,076	-	-	-	-
CIPTR00024	181st Ave. Safety Improvements	33,396	142,243	3,243,772	4,323,089	4,323,089	4,323,089
CIPTR00040	NW Division Street - Gresham-Fairview Trail to Birdsdale	-	-	-	1,125,000	1,125,000	1,125,000
CIPTR00041	Traffic Calming at Davis & Hollydale Elementary Schools	-	-	69,305	138,610	138,610	138,610
CIPTR00042	SE 19th St., SE Hogan Rd. to SE Francis Ave.	-	-	-	2,100,000	2,100,000	2,100,000
Subtotal		**7,381,774**	**6,477,735**	**35,740,666**	**32,457,065**	**32,457,065**	**32,457,065**
Other Improvements							
CIPTR00003	Development Coordination Projects	21	-	1,641,689	2,062,367	2,062,367	2,062,367
CIPTR00005	Intersection Improvements	82	71	451,856	451,856	451,856	451,856
CIPTR00006	Signal Maintenance and Upgrade	-	-	235,646	185,646	185,646	185,646
CIPTR00013	Streetlight Replacement and In-Fill Projects	156,347	112,404	939,615	907,700	907,700	907,700
CIPTR00015	Bridge Inspection / Monitoring / Maintenance	10,614	-	474,179	473,854	473,854	473,854
CIPTR00020	Utility Undergrounding Projects	-	-	829,000	1,074,300	1,074,300	1,074,300
CIPTR00023	Median Island Rehabilitation	-	-	300,000	300,000	300,000	300,000
CIPTR00026	Traffic System Modernization Grants	-	74,632	164,300	159,668	159,668	159,668
CIPTR00043	Operations Center Expansion/Remodel	-	-	-	200,000	200,000	200,000
Subtotal		**167,064**	**187,107**	**5,036,285**	**5,815,391**	**5,815,391**	**5,815,391**
SUBFUND TOTAL		**7,548,838**	**6,664,842**	**40,776,951**	**38,272,456**	**38,272,456**	**38,272,456**

Footpaths & Bike Routes Capital Projects

Projects		2023/24 Actual	2024/25 Actual	2025/26 Revised Budget	2026/27 City Manager Proposed	2026/27 Budget Committee Approved	2026/27 City Council Adopted
CIPFP00001	Amer. W/Disab. Curb Ramp	493,915	330,840	698,956	381,902	381,902	381,902
CIPFP00002	Pedestrian Enhancements	130,728	1,033,717	1,673,462	930,856	930,856	930,856
CIPFP00003	Bicycle Projects	3,598	-	155,342	230,342	230,342	230,342
CIPFP00004	Division Crosswalk Improvements	-	17,371	535,000	-	-	-
CIPFP00005	On-Street Paths Development Coordination	207,258	55,257	262,485	362,485	362,485	362,485
CIPFP00006	Couch St. Alternative Sidewalk Project	415,962	57,601	-	-	-	-
CIPFP00007	School Zone Flashers	31,696	113,573	-	-	-	-
CIPFP00008	Gresham Fairview Trail Phase 4	2,508	636,726	4,704,675	4,337,703	4,337,703	4,337,703
CIPFP00009	Columbia View Path	-	2,139	860,192	858,031	858,031	858,031
CIPFP00010	North Gresham Path	-	6	692,904	692,875	692,875	692,875
CIPFP00011	2018 ARTS Grant	5,247	15,168	693,485	825,926	825,926	825,926
CIPFP00012	2020 ARTS Grant	-	16,448	747,849	733,269	733,269	733,269
CIPFP00013	Yamhill Sidewalk Infill	-	-	425,000	390,246	390,246	390,246
CIPFP00014	Palmquist Road Sidewalk Infill	-	-	308,811	617,621	617,621	617,621
SUBFUND TOTAL		**1,290,912**	**2,278,846**	**11,758,161**	**10,361,256**	**10,361,256**	**10,361,256**

	2023/24 Actual	2024/25 Actual	2025/26 Revised Budget	2026/27 City Manager Proposed	2026/27 Budget Committee Approved	2026/27 City Council Adopted
TRANSPORTATION SUBFUND TOTAL	7,548,838	6,664,842	40,776,951	38,272,456	38,272,456	38,272,456
FOOTPATHS SUBFUND TOTAL	1,290,912	2,278,846	11,758,161	10,361,256	10,361,256	10,361,256
FUND TOTAL	**8,839,750**	**8,943,688**	**52,535,112**	**48,633,712**	**48,633,712**	**48,633,712**

Urban Renewal Capital Improvement Fund

Resources	2023/24 Actual	2024/25 Actual	2025/26 Revised Budget	2026/27 City Manager Proposed	2026/27 Budget Committee Approved	2026/27 City Council Adopted
Intergovernmental	3,562,905	1,700,000	8,053,000	24,939,000	24,939,000	24,939,000
Miscellaneous Income	171	34	-	-	-	-
Beginning Balance	2,826,261	787,001	2,339,000	289,000	289,000	289,000
Total Resources	**6,389,337**	**2,487,034**	**10,392,000**	**25,228,000**	**25,228,000**	**25,228,000**
Requirements						
Capital Improvement	5,602,337	2,089,997	10,392,000	25,228,000	25,228,000	25,228,000
Unappropriated	787,001	397,037	-	-	-	-
Non-Operating Total	*6,389,337*	*2,487,034*	*10,392,000*	*25,228,000*	*25,228,000*	*25,228,000*
Total Requirements	**6,389,337**	**2,487,034**	**10,392,000**	**25,228,000**	**25,228,000**	**25,228,000**

Urban Renewal Capital Projects

Projects		2023/24 Actual	2024/25 Actual	2025/26 Revised Budget	2026/27 City Manager Proposed	2026/27 Budget Committee Approved	2026/27 City Council Adopted
CIPUR00001	Catalyst Site/Downtown Rockwood	1,912,803	446,283	373,603	-	-	-
CIPUR00004	POIC Campus	496,515	124,915	754,241	515,000	515,000	515,000
CIPUR00006	Property Acquisition Fund	3,174,936	1,518,826	2,777,854	2,060,000	2,060,000	2,060,000
CIPUR00007	Yamhill Corridor Improvement	-	-	4,925,000	4,897,943	4,897,943	4,897,943
CIPUR00008	Public Safety Facility: Fire Station 74	-	-	1,302,950	14,000,000	14,000,000	14,000,000
CIPUR00009	Site Improvements	-	-	257,500	149,206	149,206	149,206
CIPUR00010	Affordable Housing	-	-	-	3,605,000	3,605,000	3,605,000
TOTAL		**5,584,254**	**2,090,024**	**10,391,148**	**25,227,149**	**25,227,149**	**25,227,149**

Water Capital Improvement Fund

Resources	2023/24 Actual	2024/25 Actual	2025/26 Revised Budget	2026/27 City Manager Proposed	2026/27 Budget Committee Approved	2026/27 City Council Adopted
Intergovernmental	8,634,381	3,470,983	13,799,000	24,266,000	24,266,000	24,266,000
Miscellaneous Income	599,506	958,983	250,000	206,000	206,000	206,000
Interfund Transfers	1,713,874	23,142,694	12,057,000	15,528,000	15,528,000	15,528,000
Financing Proceeds	-	15,000,000	19,078,000	-	-	-
Beginning Balance	27,398,411	11,048,661	43,621,000	37,365,000	37,365,000	37,365,000
Total Resources	**38,346,172**	**53,621,321**	**88,805,000**	**77,365,000**	**77,365,000**	**77,365,000**
Requirements						
Capital Improvement	27,297,512	35,485,359	72,740,000	75,786,000	75,786,000	75,786,000
Unappropriated	11,048,661	18,135,962	16,065,000	1,579,000	1,579,000	1,579,000
Non-Operating Total	*38,346,172*	*53,621,321*	*88,805,000*	*77,365,000*	*77,365,000*	*77,365,000*
Total Requirements	**38,346,172**	**53,621,321**	**88,805,000**	**77,365,000**	**77,365,000**	**77,365,000**

Water Capital Projects

Projects		2023/24 Actual	2024/25 Actual	2025/26 Revised Budget	2026/27 City Manager Proposed	2026/27 Budget Committee Approved	2026/27 City Council Adopted
Water System Maintenance & Enhancement							
CIPWT00001	Water System Improvements	13,876	85,092	288,355	262,867	262,867	262,867
CIPWT00002	Waterline Oversizing	142,299	15,012	358,349	384,796	384,796	384,796
CIPWT00005	Minor Capital Maintenance Projects	226,665	1,107,455	984,314	796,863	796,863	796,863
CIPWT00015	Local Street Reconstruction Coordination	2,905	-	-	-	-	-
CIPWT00019	NW Waterline Replacement Package Phase II	652,797	-	-	-	-	-
CIPWT00022	Gabbert Seismic Piping	569,343	1,263	-	-	-	-
CIPWT00023	Division Pump Station Replacement	68,271	606	545,239	538,490	538,490	538,490
CIPWT00034	Regner Reservoir Seismic Upgrade	-	64,975	1,295,810	1,628,236	1,628,236	1,628,236
CIPWT00035	Groundwater System Shared Infrastructure Reconciliation	-	1,710,000	2,450,000	-	-	-
CIPWT00037	Groundwater System - Central Facilities	4,847,575	16,658,691	29,019,458	11,959,433	11,959,433	11,959,433
CIPWT00041	Pipeline Renewal and Replacement Program	-	-	500,000	2,635,486	2,635,486	2,635,486
CIPWT00042	Fire Flow Improvements Program	-	-	500,000	496,103	496,103	496,103
CIPWT00047	Groundwater System - Implementation	799	17,946	481,255	479,239	479,239	479,239
CIPWT00052	South Hills Pump Station	-	-	-	687,054	687,054	687,054
CIPWT00053	SE 19th St Waterline	-	-	-	400,000	400,000	400,000
Subtotal		**6,524,530**	**19,661,040**	**36,422,780**	**20,268,567**	**20,268,567**	**20,268,567**
Other Improvements							
CIPWT00003	Water System and Supply Studies	54,249	5,688	263,624	239,880	239,880	239,880
CIPWT00017	Water Main Condition Assessment	252,721	246,165	352,510	387,042	387,042	387,042
CIPWT00036	Groundwater System - Water Supply	8,650,885	6,135,845	26,539,098	49,056,109	49,056,109	49,056,109
CIPWT00038	Groundwater System - Distribution Pipelines	11,852,729	9,121,640	7,854,050	3,135,339	3,135,339	3,135,339
CIPWT00039	Pump Station Generator Improvements	-	-	165,600	552,000	552,000	552,000
CIPWT00040	Water Meter Replacement Program	1,359	306,092	1,142,037	2,146,925	2,146,925	2,146,925
Subtotal		**20,811,943**	**15,815,430**	**36,316,919**	**55,517,295**	**55,517,295**	**55,517,295**
TOTAL		**27,336,473**	**35,476,470**	**72,739,699**	**75,785,862**	**75,785,862**	**75,785,862**

Stormwater Capital Improvement Fund

Resources	2023/24 Actual	2024/25 Actual	2025/26 Revised Budget	2026/27 City Manager Proposed	2026/27 Budget Committee Approved	2026/27 City Council Adopted
Miscellaneous Income	301,554	521,122	155,000	136,000	136,000	136,000
Interfund Transfers	3,161,929	3,689,028	7,164,000	9,321,000	9,321,000	9,321,000
Financing Proceeds	-	64,817	-	-	-	-
Beginning Balance	12,151,679	13,980,460	16,058,000	17,439,000	17,439,000	17,439,000
Total Resources	**15,615,161**	**18,255,427**	**23,377,000**	**26,896,000**	**26,896,000**	**26,896,000**
Requirements						
Capital Improvement	1,634,701	1,783,925	16,635,000	20,967,000	20,967,000	20,967,000
Unappropriated	13,980,460	16,471,502	6,742,000	5,929,000	5,929,000	5,929,000
Non-Operating Total	*15,615,161*	*18,255,427*	*23,377,000*	*26,896,000*	*26,896,000*	*26,896,000*
Total Requirements	**15,615,161**	**18,255,427**	**23,377,000**	**26,896,000**	**26,896,000**	**26,896,000**

Stormwater Capital Projects

Projects		2023/24 Actual	2024/25 Actual	2025/26 Revised Budget	2026/27 City Manager Proposed	2026/27 Budget Committee Approved	2026/27 City Council Adopted
Stormwater System Maintenance & Enhancement							
CIPSW00001	Localized Drainage Improvements	46,262	223,679	778,624	1,989,260	1,989,260	1,989,260
CIPSW00004	Rehab & Repair of Pipe System	671,188	439,747	2,993,374	3,443,710	3,443,710	3,443,710
CIPSW00008	Segment 2, Fairview Creek Basin Central Core Trunk Improvement	-	-	406,904	-	-	-
CIPSW00009	Infrastructure Capacity Improvements	63	-	802,376	1,252,376	1,252,376	1,252,376
CIPSW00016	Fairview Creek Basin Central Core Trunk Improvement	-	54,476	2,314,214	2,269,806	2,269,806	2,269,806
CIPSW00024	Outfall Repair and Rehab	-	-	800,000	1,299,496	1,299,496	1,299,496
CIPSW00031	Channel Replacement Southeast of Division and Cleveland	-	-	-	275,000	275,000	275,000
CIPSW00046	Civic Drive: NW 15th to Sleret	-	-	1,300,000	1,650,000	1,650,000	1,650,000
CIPSW00048	SE 19th Road Extension Storm Improvements	-	-	-	300,000	300,000	300,000
Subtotal		**717,513**	**717,902**	**9,395,492**	**12,479,648**	**12,479,648**	**12,479,648**
Other Improvements							
CIPSW00002	Low Impact Dev Practices Retrofit Program	698,066	69,922	601,580	949,687	949,687	949,687
CIPSW00003	Stream and Slope Improvements	45,449	339,767	968,395	1,336,813	1,336,813	1,336,813
CIPSW00005	Stormwater Facility Improvements	101,437	101,522	1,760,259	1,697,043	1,697,043	1,697,043
CIPSW00006	Riparian & Wetland Improvement Projects	69,281	381,807	1,325,595	1,498,824	1,498,824	1,498,824
CIPSW00007	Fujitsu Ponds Restoration	-	-	248,000	248,000	248,000	248,000
CIPSW00015	Water Quality and Infiltration Facilities	-	-	597,111	697,111	697,111	697,111
CIPSW00021	Environmental Risk Prevention	2,952	74,815	497,873	840,190	840,190	840,190
CIPSW00023	Water Quality Tree Wells	-	98,186	1,240,000	1,178,734	1,178,734	1,178,734
CIPSW00047	Easement for Existing Infrastructure	-	-	-	40,000	40,000	40,000
Subtotal		**917,185**	**1,066,019**	**7,238,813**	**8,486,402**	**8,486,402**	**8,486,402**
TOTAL		**1,634,698**	**1,783,921**	**16,634,305**	**20,966,050**	**20,966,050**	**20,966,050**

Wastewater Capital Improvement Fund

Resources	2023/24 Actual	2024/25 Actual	2025/26 Revised Budget	2026/27 City Manager Proposed	2026/27 Budget Committee Approved	2026/27 City Council Adopted
Intergovernmental	371,280	-	959,000	1,908,000	1,908,000	1,908,000
Charges for Services	107,846	-	-	-	-	-
Miscellaneous Income	6,993,789	1,855,635	841,000	588,000	588,000	588,000
Interfund Transfers	13,741,918	10,898,395	13,030,000	10,810,000	10,810,000	10,810,000
Financing Proceeds	-	-	-	4,000,000	4,000,000	4,000,000
Beginning Balance	37,724,082	50,477,565	57,576,000	64,233,000	64,233,000	64,233,000
Total Resources	**58,938,915**	**63,231,596**	**72,406,000**	**81,539,000**	**81,539,000**	**81,539,000**
Requirements						
Capital Improvement	8,461,350	10,733,810	51,144,000	65,421,000	65,421,000	65,421,000
Unappropriated	50,477,565	52,497,786	21,262,000	16,118,000	16,118,000	16,118,000
Non-Operating Total	*58,938,915*	*63,231,596*	*72,406,000*	*81,539,000*	*81,539,000*	*81,539,000*
Total Requirements	**58,938,915**	**63,231,596**	**72,406,000**	**81,539,000**	**81,539,000**	**81,539,000**

Wastewater Capital Projects

Projects		2023/24 Actual	2024/25 Actual	2025/26 Revised Budget	2026/27 City Manager Proposed	2026/27 Budget Committee Approved	2026/27 City Council Adopted
Wastewater Treatment Plant							
CIPWW00002	WWTP Maintenance Project	525,644	650,139	1,152,803	1,256,151	1,256,151	1,256,151
CIPWW00005	WWTP Asset Replacement and Refurbishment (R&R) Project	393,586	132,033	3,095,481	4,352,030	4,352,030	4,352,030
CIPWW00018	WWTP Upper Plant Nitrification Improvements	1,131,694	862,135	9,312,121	13,144,389	13,144,389	13,144,389
CIPWW00020	WWTP FOG Screening Improvements	5,284	-	-	-	-	-
CIPWW00022	WWTP Control System Improvements	33,347	1,074,579	6,372,467	7,836,185	7,836,185	7,836,185
CIPWW00024	WWTP Organics Digestion Capacity Evaluation	17,195	-	-	-	-	-
CIPWW00025	WWTP Outfall Diffuser Improvements	650,572	-	-	-	-	-
CIPWW00028	WWTP Gravity Belt Thickener Refurbishment	422,081	-	-	-	-	-
CIPWW00030	WWTP Earthquake Resiliency Projects	99,423	38,276	434,278	556,989	556,989	556,989
CIPWW00046	WWTP Disinfection Improvements	228,392	1,382,795	740,911	-	-	-
CIPWW00047	WWTP Belt Press Replacement	65,032	508,762	5,154,403	8,785,453	8,785,453	8,785,453
CIPWW00049	WWTP Upper Plant Secondary Clarifier No. 5	429,187	75,209	11,618,399	14,113,122	14,113,122	14,113,122
CIPWW00055	WWTP Lower Plant Aeration Piping Improvements	-	-	478,800	855,414	855,414	855,414
CIPWW00060	WWTP Anaerobic Digester Refurbishment	-	-	-	387,600	387,600	387,600
CIPWW00061	WWTP Primary Clarifier Replacement	-	-	-	684,000	684,000	684,000
CIPWW00063	WWTP Biogas Utilization Project	-	-	-	135,000	135,000	135,000
CIPWW00064	WWTP Biogas Treatment Refurbishment	-	-	-	684,000	684,000	684,000
CIPWW00065	WWTP Cogeneration Improvements	-	-	-	741,000	741,000	741,000
CIPWW00066	WWTP Anerobic Digester No. 3	-	-	-	3,900,000	3,900,000	3,900,000
Subtotal		**4,001,437**	**4,723,928**	**38,359,663**	**57,431,333**	**57,431,333**	**57,431,333**

Wastewater Capital Projects

		2023/24 Actual	2024/25 Actual	2025/26 Revised Budget	2026/27 City Manager Proposed	2026/27 Budget Committee Approved	2026/27 City Council Adopted
Sewer System Maintenance & Enhancement							
CIPWW00001	I & I Control Program	228,032	621,576	1,575,081	962,951	962,951	962,951
CIPWW00006	Collection System Asset Repair and Replacement Project	1,550,415	219,245	-	-	-	-
CIPWW00007	Mainline and Lateral Replacement Program	40,420	1,511,639	2,936,628	2,623,106	2,623,106	2,623,106
CIPWW00008	East Basin Trunk Upgrade Phase III	50,261	141,144	1,725,679	1,566,464	1,566,464	1,566,464
CIPWW00013	Wastewater Mainline Extension	301,784	486,036	604,773	628,002	628,002	628,002
CIPWW00023	Overhead Johnson Creek Crossing Seismic	2,008,864	1,767,662	1,174,305	-	-	-
CIPWW00035	CCTV Inspection of Collection System Large Diameter Pipe	171,598	200,058	478,704	315,603	315,603	315,603
CIPWW00045	Upper Kelly Creek Basin Trunk Improvement, Phase 1	-	80,254	1,759,568	1,893,161	1,893,161	1,893,161
CIPWW00051	185th St. Pump Station Improvements	71,858	430,723	379,971	-	-	-
CIPWW00052	San Rafael Sewer Main Replacement	-	452,658	743,155	-	-	-
CIPWW00053	Birdsdale Sewer Main Replacement	-	18,388	737,321	-	-	-
Subtotal		**4,423,232**	**5,929,383**	**12,115,185**	**7,989,287**	**7,989,287**	**7,989,287**
Other Improvements							
CIPWW00050	Nechacokee Creek Bank Stabilization	36,658	110,306	668,468	-	-	-
Subtotal		**36,658**	**110,306**	**668,468**	**-**	**-**	**-**
TOTAL		**8,461,327**	**10,763,617**	**51,143,316**	**65,420,620**	**65,420,620**	**65,420,620**

City Facility Capital Fund

Resources	2023/24 Actual	2024/25 Actual	2025/26 Revised Budget	2026/27 City Manager Proposed	2026/27 Budget Committee Approved	2026/27 City Council Adopted
Intergovernmental	-	519,637	-	-	-	-
Miscellaneous Income	55,764	79,655	-	-	-	-
Interfund Transfers	290,000	6,581,738	3,000,000	525,000	525,000	525,000
Financing Proceeds	-	2,200,000	-	-	-	-
Beginning Balance	2,000,727	1,772,652	377,000	525,000	525,000	525,000
Total Resources	**2,346,491**	**11,153,681**	**3,377,000**	**1,050,000**	**1,050,000**	**1,050,000**
Requirements						
Capital Improvement	573,840	8,683,885	3,377,000	1,050,000	1,050,000	1,050,000
Unappropriated	1,772,652	2,469,796	-	-	-	-
Non-Operating Total	*2,346,491*	*11,153,681*	*3,377,000*	*1,050,000*	*1,050,000*	*1,050,000*
Total Requirements	**2,346,491**	**11,153,681**	**3,377,000**	**1,050,000**	**1,050,000**	**1,050,000**

City Facility Capital Projects

Projects		2023/24 Actual	2024/25 Actual	2025/26 Revised Budget	2026/27 City Manager Proposed	2026/27 Budget Committee Approved	2026/27 City Council Adopted
FACCARPESL	City Hall Carpeting	21,693	36,005	-	50,000	50,000	50,000
FACRTUCHAL	City Hall Rooftop Units Replacement	8,573	-	-	-	-	-
FACELECHAL	City Hall Elevator Upgrades	118,833	-	-	-	-	-
FACCUSCHAL	City Hall Customer Service Center	35,756	6,079	-	-	-	-
FACCHEXTSL	City Hall Exterior Sealing	-	-	100,000	80,000	80,000	80,000
FACCHROOFR	City Hall Roof Repair	-	-	1,200,000	-	-	-
FACCCNEWX	City Hall Archive Room Buildout	37,344	-	-	-	-	-
FACCTYPLZA	City Hall South Plaza	-	-	-	50,000	50,000	50,000
Multiple	Civic Center / City Hall Security Upgrades	7,287	38,910	-	115,000	115,000	115,000
FACCONPSSS	Public Safety & Schools Building Concrete	15,709	40,119	-	-	-	-
FACSOLPSSB	Public Safety & Schools Building Solar Project	4,889	500,370	-	-	-	-
FACPSSHVAC	Public Safety & Schools Building HVAC/RTU	131,912	219,265	103,200	-	-	-
FACPSSWIND	Public Safety & Schools Building Windows	1,362	11,479	-	-	-	-
FACPFROOFR	Public Safety & Schools Building Roof	-	-	40,000	-	-	-
FACRPSROOF	Rockwood Public Safety Building Roof	-	39,582	-	-	-	-
FACLIVQT72	Station 72 Living Quarters	-	218,738	1,750,000	-	-	-
FACST72FAC	Station 72 Concrete, Parking Lot & Driveway	-	-	25,000	200,000	200,000	200,000
FACCCNEWX	Station 74 Tapout System	-	-	-	70,000	70,000	70,000
FACST75DRV	Station 75 Parking Lot & Driveway	-	-	50,000	-	-	-
FACCCNEWX	Station 75 Living Quarters	-	-	-	10,000	10,000	10,000
FACCCNEWX	Training Center Exterior Restoration	-	-	-	80,000	80,000	80,000
FACCCNEWX	Fire Station Security Upgrades	-	-	-	50,000	50,000	50,000
FACFIRED10	Fire District 10 Capital Maintenance	-	-	50,000	50,000	50,000	50,000
FACRTUOPSC	Operations Center Rooftop Unit	32,582	-	-	-	-	-
Multiple	Operations Center Roof	16,450	341,717	-	-	-	-
FACOPSNSLP	Operations Center Shop Area Resurfacing	-	4,000	-	-	-	-
Multiple	Operations Center Satellite Facility	-	1,515,089	-	-	-	-
FACMNCASPH	Main City Park Barn Asphalt Repair	-	25,030	-	-	-	-
FACMCBRNSP	Main City Park Barn Siding & Paint	33,209	6,298	-	-	-	-
FACBRIHREN	Brite House Renovations	46,417	-	-	-	-	-
Multiple	City Owned Parking Lot Seal & Striping	61,825	-	-	50,000	50,000	50,000

City Facility Capital Projects

Projects		2023/24 Actual	2024/25 Actual	2025/26 Revised Budget	2026/27 City Manager Proposed	2026/27 Budget Committee Approved	2026/27 City Council Adopted
FACCTYCONF	Conference Room Upgrades (citywide)	-	44,193	58,800	25,000	25,000	25,000
FACADAUPGR	Accessibility Upgrades	-	17,174	-	50,000	50,000	50,000
FACCCNEWX	Lateral Line Repair	-	-	-	40,000	40,000	40,000
Multiple	Citywide HVAC Projects	-	1,089	-	80,000	80,000	80,000
FACCCNEWX	Facilities Asset Management Assessment	-	-	-	50,000	50,000	50,000
FACPRPURCH	Property Purchase	-	5,618,748	-	-	-	-
TOTAL		**573,841**	**8,683,885**	**3,377,000**	**1,050,000**	**1,050,000**	**1,050,000**

Enterprise System Replacement Fund

Resources	2023/24 Actual	2024/25 Actual	2025/26 Revised Budget	2026/27 City Manager Proposed	2026/27 Budget Committee Approved	2026/27 City Council Adopted
Miscellaneous Income	21,426	24,569	-	-	-	-
Interfund Transfers	-	-	295,000	440,000	440,000	440,000
Beginning Balance	1,108,753	645,783	625,000	593,000	593,000	593,000
Total Resources	**1,130,179**	**670,353**	**920,000**	**1,033,000**	**1,033,000**	**1,033,000**
Requirements						
Capital Improvement	434,395	44,959	920,000	1,033,000	1,033,000	1,033,000
Transfers	50,000	-	-	-	-	-
Unappropriated	645,783	625,394	-	-	-	-
Non-Operating Total	*1,130,179*	*670,353*	*920,000*	*1,033,000*	*1,033,000*	*1,033,000*
Total Requirements	**1,130,179**	**670,353**	**920,000**	**1,033,000**	**1,033,000**	**1,033,000**

Enterprise System Replacement Projects

Projects		2023/24 Actual	2024/25 Actual	2025/26 Revised Budget	2026/27 City Manager Proposed	2026/27 Budget Committee Approved	2026/27 City Council Adopted
ESRERP000x	Enterprise Resource Planning System	93,014	35,599	25,000	15,000	15,000	15,000
ESRCAYENTA	Utility Billing Software Upgrades	-	9,360	295,000	190,000	190,000	190,000
ESRWEBSITE	Content Management System (Website)	248,400	-	-	-	-	-
ESRREPORT0	Citywide Reporting and Analytics	92,981	-	-	-	-	-
ESRDATA000	Data Assessment	-	-	-	-	-	-
ESRM365MIG	Microsoft 365 Migration	-	-	275,000	275,000	275,000	275,000
ESRWEBACSS	Accessibility Project	-	-	325,000	303,000	303,000	303,000
ESRNEW000x	Microsoft 365 Pilot	-	-	-	50,000	50,000	50,000
ESRNEW000x	Security System Upgrades	-	-	-	100,000	100,000	100,000
ESRNEW000x	Customer Relationship Mgmt - Phase 1	-	-	-	100,000	100,000	100,000
TOTAL		**434,395**	**44,959**	**920,000**	**1,033,000**	**1,033,000**	**1,033,000**

Planned System Development Charge Use

SDC Funded Projects

SDC Type	Project No.	Project Name	FY 2025/26 Carryover	+	FY 2026/27	=	Total
Wastewater	CIPWW00008	East Basin Trunk Upgrade Phase III	773,503		-		773,503
	CIPWW00049	WWTP Upper Plant Secondary Clarifier No. 5	2,200,000		-		2,200,000
	CIPPVWW003	Advanced Wetland, Stream and Floodplain Mitigation	250,000		-		250,000
			3,223,503		-		3,223,503
Water	CIPWT00002	Waterline Oversizing	209,796		25,000		234,796
	CIPPVWT003	Advanced Wetland, Stream and Floodplain Mitigation	250,000		-		250,000
	CIPPVWT004	Hunters Highland Service Level Looping	349,748		515,000		864,748
			809,544		540,000		1,349,544
Transportation	CIPTR00003	Development Coordination Projects	15,212		-		15,212
	CIPTR00005	Intersection Improvements	320,515		-		320,515
	CIPTR00007	Division Street Corridor "Complete Street" Project	196,687		-		196,687
	CIPTR00008	NE Cleveland Avenue (Stark to Burnside)	2,045,611		2,400,000		4,445,611
	CIPTR00009	Stark and 223rd TIF	3,311,073		-		3,311,073
	CIPFP00002	Pedestrian Enhancements	2,000		-		2,000
			5,891,098		2,400,000		8,291,098
Parks	CIPPK00001	Gradin Sports Park Development	739,898		-		739,898
	CIPPK00004	Park Master Plan Update and Concept Planning for Undeveloped Parks	7,844		-		7,844
	CIPPK00006	Metro Local Share Park Improvements	1,187,749		600,000		1,787,749
	CIPPK00009	Main City Park Playground Improvements	364,131		364,131		728,262
			2,299,622		964,131		3,263,753
Stormwater	CIPSW00009	Infrastructure Capacity Improvements	373,950		225,000		598,950
	CIPSW00031	Channel Replacement Southeast of Division and Cleveland	-		13,750		13,750
	CIPSW00016	Fairview Creek Basin Central Core Trunk Improvement	907,921		-		907,921
	CIPPVSW011	Advanced Wetland, Stream and Floodplain Mitigation	450,000		-		450,000
			1,731,871		238,750		1,970,621
		Total - SDC Funded Projects:	**13,955,638**		**4,142,881**		**18,098,519**

SDC-Related Debt Funded Projects

(To be repaid in future years with System Development Charges)

SDC Type	Project No.	Project Name	FY 2025/26 Carryover	+	FY 2026/27	=	Total
Wastewater	CIPWW00066	WWTP Anerobic Digester No. 3	-		3,900,000		3,900,000
			-		3,900,000		3,900,000
Water	CIPWT00036	Groundwater System - Water Supply	2,940,169		2,540,557		5,480,726
	CIPWT00037	Groundwater System - Central Facilities	2,436,640		-		2,436,640
	CIPWT00038	Groundwater System - Distribution Pipelines	529,111		-		529,111
			5,905,920		2,540,557		8,446,477
		Total – SDC-Related Debt Funded Projects:	**5,905,920**		**6,440,557**		**12,346,477**

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 2025/26 Carryover	+	FY 2026/27	=	Total
Wastewater	CIPPVWW002	Wastewater Development Coordination	541,238		-		541,238
	CIPSPWW001	Wastewater Development Coordination	265,527		2,000,000		2,265,527
			806,765		2,000,000		2,806,765
Water	CIPWT00002	Waterline Oversizing	-		150,000		150,000
	CIPPVWT001	Water Development Coordination	1,058,880		-		1,058,880
	CIPSPWT001	Water Development Coordination	285,282		1,100,000		1,385,282
			1,344,162		1,250,000		2,594,162
Transportation	CIPTR00003	Development Coordination Projects	320,678		1,600,000		1,920,678
	CIPFP00005	On-Street Paths Development Coordination	262,485		100,000		362,485
	CIPPVTR002	Transportation Development Coordination	1,514,468		-		1,514,468
	CIPSPTR001	Springwater Transportation Development Coordination	230,219		2,100,000		2,330,219
			2,327,850		3,800,000		6,127,850
Parks	CIPPK00003	Development Coordination Projects	38,999		-		38,999
	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
			4,541,107		-		4,541,107
Stormwater	CIPSW00046	Civic Drive: NW 15th to Sleret	1,300,000		350,000		1,650,000
	CIPPVSW001	Stormwater Development Coordination	610,943		-		610,943
	CIPSPSW001	Stormwater Development Coordination	250,537		450,000		700,537
			2,161,480		800,000		2,961,480
		Total - Projects Funded With SDC Credits:	**11,181,364**		**7,850,000**		**19,031,364**

Fiscal Year 2026/27 Adopted Budget

ADDITIONAL INFORMATION SECTION

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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 – General Unit (GU), Gresham Police Officers Association (GPOA), or International Association of Firefighters (IAFF) – or are unrepresented based on position. Wages for these positions are budgeted in the Wages/Salaries line item.
- **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 line item.
- **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 line item.

The fiscal year 2026/27 Proposed Budget includes a net increase of 5.80 FTE and LTE positions. This increase is a combination of new positions and position reductions.

Position Type	Authorized FY 2023/24	Authorized FY 2024/25	Authorized FY 2025/26	Proposed FY 2026/27	Adopted FY 2026/27
FTE	646.75	687.25	691.75	696.95	696.95
LTE	36.46	19.48	12.00	12.60	12.60
Total	**683.21**	**706.73**	**703.75**	**709.55**	**709.55**

The following page displays a summarized list of position changes. A more detailed reconciliation of position changes from the 2025/26 Adopted Budget to the 2026/27 Adopted Budget is included further back in this section.

This net increase is comprised of the following:

Net # of Positions	Description	Funding
3.00	New levy positions in the Police Department.	Local Option Levy Fund
3.80	Addition of positions in Central Support departments based on a review of operational or project needs and funding availability.	Internal Service Charges
-1.00	Elimination of position in Youth & Recreation based on operational needs.	Designated Purpose Fund
5.80	**Net increase of FTE and LTE Positions**	

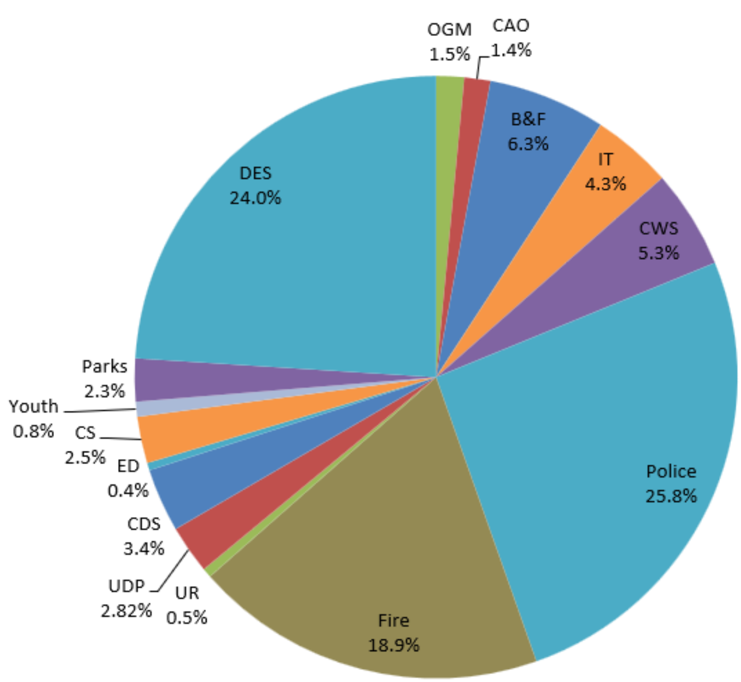
Position Allocation by Fund and Department: FTE and LTE

Fiscal Year 2026/27

	DEPARTMENTS															
FUNDS	OGM	CAO	B&F	IT	CWS	Police	Fire	UR	UDP	CD	ED	CS	Youth	Parks	DES	Adopted FY 26/27
General						143.00	109.00				2.60	6.15	1.50	16.60		278.85
Local Option Levy						40.00	25.00									65.00
Urban Design & Planning									16.30							16.30
Solid Waste & Sustainability															6.73	6.73
Designated Purpose					2.00				1.00			5.00	4.50			12.50
Rental Inspection												6.60				6.60
Infrastructure Development															17.50	17.50
Transportation															45.75	45.75
CDBG & HOME									1.00							1.00
Building										24.45						24.45
Urban Renewal								3.40								3.40
Water															33.19	33.19
Stormwater															34.63	34.63
Wastewater															32.20	32.20
Facilities & Fleet Mgmt					18.50											18.50
Legal Services		7.50														7.50
Administrative Services	10.60		44.75	30.80	16.80											102.95
Workers' Comp & Liability Mgmt		2.50														2.50
TOTAL FTE + LTE	10.60	10.00	44.75	30.80	37.30	183.00	134.00	3.40	18.30	24.45	2.60	17.75	6.00	16.60	170.00	709.55

Positions by Department: FTE & LTE

Fiscal Year 2026/27



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
CD	Community Development
ED	Economic Development
CS	Community Services
Youth	Youth & Recreation Services
Parks	Parks
DES	Environmental Services

Staff Resources: FTE

The fiscal year 2026/27 Proposed Budget includes 696.95 Full-Time Equivalent (FTE) permanent positions. The table below illustrates the staff resource allocation by fund and department.

	Authorized FY 23/24	Authorized FY 24/25	Authorized FY 25/26	Proposed FY 26/27	Adopted FY 26/27
Office of Governance and Mgmt	**11.00**	**10.00**	**11.00**	**10.00**	**10.00**
Administrative Services Fund	*11.00*	*10.00*	*11.00*	*10.00*	*10.00*
City Attorney's Office	**10.00**	**10.00**	**10.00**	**10.00**	**10.00**
Legal Services Fund	*7.50*	*7.50*	*7.50*	*7.50*	*7.50*
Workers' Comp & Liability Mgmt Fund	*2.50*	*2.50*	*2.50*	*2.50*	*2.50*
Budget & Finance	**40.25**	**42.25**	**42.55**	**44.75**	**44.75**
Administrative Services Fund	*40.25*	*42.25*	*42.55*	*44.75*	*44.75*
Information Technology	**26.00**	**27.00**	**27.00**	**30.80**	**30.80**
Administrative Services Fund	*26.00*	*27.00*	*27.00*	*30.80*	*30.80*
Citywide Services	**37.82**	**41.05**	**38.10**	**37.30**	**37.30**
Designated Purpose Fund	*1.12*	*1.00*	*1.00*	*2.00*	*2.00*
Facilities & Fleet Mgmt Fund	*15.70*	*17.45*	*17.50*	*18.50*	*18.50*
Administrative Services Fund	*21.00*	*22.60*	*19.60*	*16.80*	*16.80*
Police	**160.00**	**174.00**	**180.00**	**183.00**	**183.00**
General Fund	*137.00*	*111.00*	*119.00*	*120.00*	*120.00*
Police, Fire & Parks Subfund	*23.00*	*23.00*	*23.00*	*23.00*	*23.00*
Local Option Levy Fund	*-*	*40.00*	*38.00*	*40.00*	*40.00*
Fire	**114.75**	**133.00**	**133.00**	**133.00**	**133.00**
General Fund	*96.75*	*82.00*	*87.00*	*90.00*	*90.00*
Police, Fire & Parks Subfund	*18.00*	*18.00*	*19.00*	*18.00*	*18.00*
Local Option Levy Fund	*-*	*33.00*	*27.00*	*25.00*	*25.00*
Designated Purpose Fund	*-*	*-*	*-*	*-*	*-*
Urban Renewal	**4.15**	**4.20**	**3.00**	**3.40**	**3.40**
Urban Renewal Support Fund	*4.15*	*4.20*	*3.00*	*3.40*	*3.40*
Urban Design & Planning	**17.80**	**18.90**	**17.50**	**17.30**	**17.30**
Urban Design & Planning Fund	*17.80*	*17.90*	*16.50*	*16.30*	*16.30*
Designated Purpose Fund	*-*	*-*	*-*	*-*	*-*
CDBG & HOME Fund	*-*	*1.00*	*1.00*	*1.00*	*1.00*
Community Development	**38.65**	**26.70**	**24.35**	**24.45**	**24.45**
General Fund	*5.50*	*2.10*	*-*	*-*	*-*
Rental Inspection Fund	*6.20*	*-*	*-*	*-*	*-*
CDBG & HOME Fund	*1.75*	*-*	*-*	*-*	*-*
Building Fund	*25.20*	*24.60*	*24.35*	*24.45*	*24.45*
Economic Development	**-**	**2.00**	**3.00**	**2.60**	**2.60**
General Fund	*-*	*2.00*	*3.00*	*2.60*	*2.60*
Community Services	**8.88**	**15.50**	**13.65**	**13.75**	**13.75**
General Fund	*7.88*	*8.00*	*6.05*	*6.15*	*6.15*
Designated Purpose Fund	*1.00*	*2.00*	*1.00*	*1.00*	*1.00*
Rental Inspection Fund	*-*	*5.50*	*6.60*	*6.60*	*6.60*
CDBG & HOME Fund	*-*	*-*	*-*	*-*	*-*
Youth & Recreation Services	**-**	**1.00**	**3.00**	**2.00**	**2.00**
General Fund	*-*	*-*	*1.50*	*1.50*	*1.50*
Designated Purpose Fund	*-*	*1.00*	*1.50*	*0.50*	*0.50*
Parks	**17.00**	**16.00**	**16.60**	**16.60**	**16.60**
General Fund	*14.00*	*13.00*	*13.60*	*13.60*	*13.60*
Police, Fire & Parks Subfund	*3.00*	*3.00*	*3.00*	*3.00*	*3.00*
Environmental Services	**160.45**	**165.65**	**169.00**	**168.00**	**168.00**
Solid Waste & Sustainability Fund	*6.53*	*6.48*	*6.73*	*6.73*	*6.73*
Infrastructure Development Fund	*15.50*	*16.50*	*16.50*	*16.50*	*16.50*
Transportation Fund	*43.76*	*44.80*	*45.75*	*44.75*	*44.75*
Water Fund	*31.59*	*32.67*	*33.19*	*33.19*	*33.19*
Stormwater Fund	*31.46*	*32.51*	*34.63*	*34.63*	*34.63*
Wastewater Fund	*31.61*	*32.69*	*32.20*	*32.20*	*32.20*
Enterprise System Replacement Fund	**-**	**-**	**-**	**-**	**-**
Total FTE Positions	**646.75**	**687.25**	**691.75**	**696.95**	**696.95**

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Staffing Information

Staff Resources: LTE

The fiscal year 2026/27 Proposed Budget includes 12.60 Limited-Term Equivalent (LTE) positions. The table below illustrates the staff resource allocation by fund and department.

	Authorized FY 23/24	Authorized FY 24/25	Authorized FY 25/26	Proposed FY 26/27	Adopted FY 26/27
Office of Governance & Mgmt	**1.00**	**1.00**	**-**	**0.60**	**0.60**
Administrative Services Fund	*1.00*	*1.00*	*-*	*0.60*	*0.60*
City Attorney's Office	**1.00**	**-**	**-**	**-**	**-**
Legal Services Fund	*1.00*	*-*	*-*	*-*	*-*
Workers' Comp & Liability Mgmt Fund	*-*	*-*	*-*	*-*	*-*
Budget & Finance	**2.49**	**1.00**	**-**	**-**	**-**
Administrative Services Fund	*2.49*	*1.00*	*-*	*-*	*-*
Information Technology	**-**	**-**	**-**	**-**	**-**
Administrative Services Fund	*-*	*-*	*-*	*-*	*-*
Citywide Services	**21.49**	**-**	**-**	**-**	**-**
Designated Purpose Fund	*21.00*	*-*	*-*	*-*	*-*
Facilities & Fleet Mgmt Fund	*0.49*	*-*	*-*	*-*	*-*
Administrative Services Fund	*-*	*-*	*-*	*-*	*-*
Police	**-**	**-**	**-**	**-**	**-**
General Fund	*-*	*-*	*-*	*-*	*-*
Police, Fire & Parks Subfund	*-*	*-*	*-*	*-*	*-*
Local Option Levy Fund	*-*	*-*	*-*	*-*	*-*
Fire	**1.00**	**2.00**	**1.00**	**1.00**	**1.00**
General Fund	*-*	*1.00*	*1.00*	*1.00*	*1.00*
Police, Fire & Parks Subfund	*-*	*-*	*-*	*-*	*-*
Local Option Levy Fund	*-*	*-*	*-*	*-*	*-*
Designated Purpose Fund	*1.00*	*1.00*	*-*	*-*	*-*
Urban Renewal	1.00	**-**	**-**	**-**	**-**
Urban Renewal Support Fund	*1.00*	*-*	*-*	*-*	*-*
Urban Design & Planning	**-**	**1.00**	**1.00**	**1.00**	**1.00**
Urban Design & Planning Fund	*-*	*-*	*-*	*-*	*-*
Designated Purpose Fund	*-*	*1.00*	*1.00*	*1.00*	*1.00*
CDBG & HOME Fund	*-*	*-*	*-*	*-*	*-*
Community Development	**1.00**	**-**	**-**	**-**	**-**
General Fund	*-*	*-*	*-*	*-*	*-*
Rental Inspection Fund	*1.00*	*-*	*-*	*-*	*-*
CDBG & HOME Fund	*-*	*-*	*-*	*-*	*-*
Building Fund	*-*	*-*	*-*	*-*	*-*
Economic Development	**-**	**-**	**-**	**-**	**-**
General Fund	*-*	*-*	*-*	*-*	*-*
Community Services	**2.48**	**4.48**	**4.00**	**4.00**	**4.00**
General Fund	*-*	*-*	*-*	*-*	*-*
Designated Purpose Fund	*2.48*	*4.48*	*4.00*	*4.00*	*4.00*
Rental Inspection Fund	*-*	*-*	*-*	*-*	*-*
CDBG & HOME Fund	*-*	*-*	*-*	*-*	*-*
Youth & Recreation Services	**-**	**5.00**	**4.00**	**4.00**	**4.00**
General Fund	*-*	*-*	*-*	*-*	*-*
Designated Purpose Fund	*-*	*5.00*	*4.00*	*4.00*	*4.00*
Parks	**-**	**-**	**-**	**-**	**-**
General Fund	*-*	*-*	*-*	*-*	*-*
Police, Fire & Parks Subfund	*-*	*-*	*-*	*-*	*-*
Environmental Services	**4.00**	**4.00**	**2.00**	**2.00**	**2.00**
Solid Waste & Sustainability Fund	*-*	*-*	*-*	*-*	*-*
Infrastructure Development Fund	*1.00*	*1.00*	*1.00*	*1.00*	*1.00*
Transportation Fund	*1.00*	*1.00*	*1.00*	*1.00*	*1.00*
Water Fund	*-*	*-*	*-*	*-*	*-*
Stormwater Fund	*2.00*	*2.00*	*-*	*-*	*-*
Wastewater Fund	*-*	*-*	*-*	*-*	*-*
Enterprise System Replacement Fund	***1.00***	***1.00***	**-**	**-**	**-**
Total LTE Positions	**36.46**	**19.48**	**12.00**	**12.60**	**12.60**

Staffing Information

Reconciliation of FTE and LTE Changes

FY 2025/26 Adopted to FY 2026/27 Adopted Budget

	FTE	LTE
Total FY 2025/26 FTE & LTE - Adopted Budget	**691.75**	**12.00**
		703.75
FY 2025/26 Supplemental Budget		
No FTE/LTE changes included in FY 2025/2026 Supplemental Budgets		
Total FY 2025/26 FTE & LTE - Revised Budget	**691.75**	**12.00**
		703.75
FY 2026/27 Proposed Budget		
New Positions for Levy		
Police		
Crime Analyst *	1.00	
Police Officer	2.00	
New Positions for Levy Subtotal	3.00	-
Other Changes		
City Manager's Office		
Special Projects		0.60
Budget & Finance		
Contracts Specialist	1.00	
Management Analyst 2	0.20	
Information Technology		
Microsoft 365 Administrator	1.00	
Technology Trainer	1.00	
Youth & Recreation Services		
Program Technician	(1.00)	
Other Changes Subtotal	2.20	0.60
Total FY 2026/27 FTE & LTE - Proposed Budget	**696.95**	**12.60**
		709.55

* Crime Analyst position was budgeted to be added as new levy position for FY26/27 but it was added via reclassification process instead. As a result, CSS position that was to be added via reclassification has been added as new levy position for FY26/27.

	FTE	LTE
FY 2026/27 Budget Committee Adjustments		
N/A		
Total FY 2026/27 FTE & LTE - Approved Budget	**696.95**	**12.60**
		709.55
Total FY 2026/27 FTE & LTE - Adopted Budget	**696.95**	**12.60**
		709.55

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) Estimate the current year's projected 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 Department staff working on contract for Fire District 10.

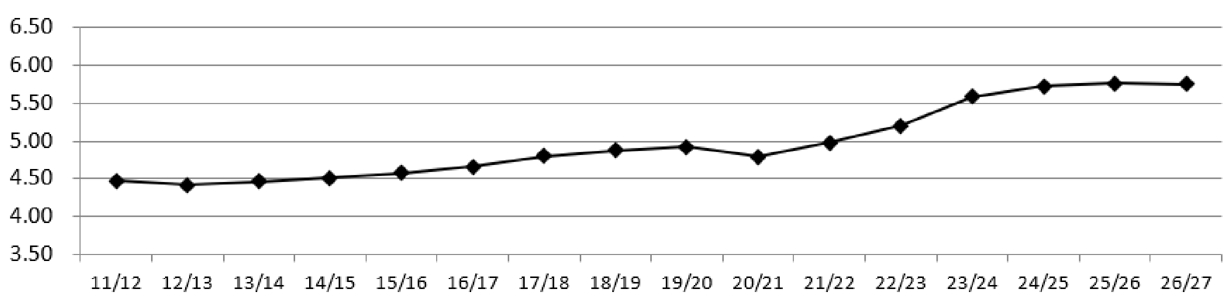
(3) The FTE to population ratio is then calculated by dividing the number of allowable FTEs by the per thousand population.

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
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	5.72
2025/26	115,739	691.75	5.98	666.75	5.76
2026/27*	116,179	696.95	6.00	669.05	5.76

* 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.

Public Safety Staffing Benchmarks

Staffing levels are a foundational component of the City of Gresham's ability to deliver essential public safety services in a timely, effective, and reliable manner. The annual operating budget seeks to balance community expectations for public safety services with the City's long term financial capacity, recognizing that the personnel resources within the police and fire departments directly influence response capability, service availability, and operational readiness.

Personnel costs represent the single largest component of the City of Gresham's police and fire operating budgets, making staffing levels a primary driver of overall program costs and a key focus of the annual budget process. Consistent with the City's adopted financial policies, public safety staffing levels within the City's police and fire departments are periodically reviewed and compared to peer jurisdictions and industry benchmarks, when available, to ensure service levels remain aligned with community expectations, operational requirements, and fiscal sustainability.

The staffing tables below display full-time equivalent (FTE) positions at comparable police and fire agencies around the State of Oregon.* Staffing levels are presented using standardized metrics such as FTEs per thousand population to allow comparison to other agencies. While comparative FTE metrics provide useful context, staffing needs can also be evaluated using other indicators such as call volume, calls for service, workload analyses, response time performance, and other service specific demand measures.

Sworn Officer FTE Per 1,000 Population by Police Agency

Police Agency	Sworn Officers	Population	FTE per 1,000
Eugene	249.00	179,352	1.39
Hillsboro	154.00	112,035	1.37
Beaverton	131.75	100,778	1.31
Gresham	134.00	115,739	1.16
Salem	199.42	179,977	1.11

Sworn Firefighter FTE Per 1,000 Population by Fire Agency

Fire Agency	Sworn Firefighters	Population	FTE per 1,000
Hillsboro	127.00	112,035	1.13
Bend	112.00	108,668	1.03
Eugene-Springfield	216.00	242,903	0.89
Gresham	130.00	148,268	0.88
Salem	158.00	179,977	0.88

Note: Gresham Fire's population is larger for fire services because it contractually provides fire services to the cities of Troutdale, Fairview, Wood Village, and unincorporated areas of Multnomah Fire Protection District 10.

* Data sources: Agency adopted budget documents, Portland State University population statistics, and Oregon State Fire Marshal's Office website.

Staffing Information

Full-Time and Limited Term Equivalent Positions and Salary Schedule

Job Class	Position Title	Monthly Salary Range			No. of Positions	Budget Salary
3112	ACCOUNTANT 2	6,840	-	8,737	4.50	447,765
3111	ACCOUNTANT SR	7,575	-	9,678	1.00	114,396
3614	ACCOUNTING ASSISTANT	5,294	-	6,754	1.75	140,620
3273	ADMINISTRATIVE ANALYST - GU	6,231	-	7,881	13.00	1,148,473
6273	ADMINISTRATIVE ANALYST - MSC	6,067	-	7,888	2.00	172,269
3626	ADMINISTRATIVE ASSISTANT 2	4,776	-	6,099	15.10	1,071,728
3625	ADMINISTRATIVE ASSISTANT 3	5,294	-	6,754	2.00	159,650
6625	ADMINISTRATIVE ASSISTANT 3	5,202	-	6,765	5.00	392,104
3181	AMI SYSTEM OPERATIONS ANALYST	7,199	-	9,192	1.00	108,655
6221	ASSISTANT CITY ATTORNEY	8,682	-	11,284	1.00	120,004
6220	ASSISTANT CITY ATTORNEY SR	10,655	-	13,848	2.00	313,199
6013	ASSISTANT CITY MANAGER	15,241	-	20,206	2.00	414,998
6073	ASSISTANT FIRE CHIEF	16,900	-	17,745	1.00	202,803
6081	ASSISTANT POLICE CHIEF	17,748	-	18,636	1.00	204,788
6019	ASSISTANT TO THE CITY MANAGER	8,247	-	10,721	1.00	113,807
6268	BUDGET ANALYST	6,723	-	8,740	1.00	93,901
6269	BUDGET ANALYST TRAINEE	5,764	-	7,497	1.00	74,823
3312	BUILDING INSPECTOR 1	6,494	-	8,298	2.00	181,830
3311	BUILDING INSPECTOR 2	7,199	-	9,192	8.00	827,079
3310	BUILDING INSPECTOR SENIOR	7,575	-	9,678	1.00	106,045
3391	BUSINESS LICENSE SPECIALIST	5,029	-	6,417	1.00	74,982
3180	BUSINESS SYSTEMS ANALYST	7,199	-	9,192	11.00	1,154,446
3263	CAPITAL IMPROVEMENT PROGRAM ANALYST	7,575	-	9,678	1.00	114,400
6241	CAPITAL PROJECT MANAGER	7,838	-	10,186	3.00	345,845
1020	CITY ATTORNEY	18,996	-	18,996	1.00	237,066
1010	CITY MANAGER	23,935	-	23,935	1.00	287,214
6610	CITY RECORDER	6,723	-	8,740	1.00	89,501
3245	CITY SURVEYOR	7,975	-	10,183	1.00	107,313
3319	CODE COMPLIANCE INSPECTOR	6,231	-	7,881	2.00	169,838
3318	CODE COMPLIANCE INSPECTOR SR	7,199	-	9,192	1.00	99,289
3120	COMMUNICATIONS CONTENT SPECIALIST	6,231	-	7,881	1.00	93,152
3124	COMMUNICATIONS CONTENT SPECIALIST SR	6,840	-	8,737	1.00	103,269
3127	COMMUNICATIONS DIGITAL MEDIA SPECIALIST SR	6,840	-	8,737	1.00	103,267
3123	COMMUNICATIONS DIGITAL MEDIA SPECIALIST	6,231	-	7,881	1.00	92,699
3121	COMMUNICATIONS GRAPHIC DESIGNER SR	6,840	-	8,737	0.80	82,200
3126	COMMUNITY EVENTS SPECIALIST	6,840	-	8,737	1.00	103,269
3125	COMMUNITY OUTREACH SPECIALIST - PW	6,840	-	8,737	1.00	103,271
3999	CONTRACTS SPECIALIST	7,199	-	9,192	1.00	98,349
6021	DEPUTY CITY ATTORNEY	12,422	-	16,147	1.00	175,199
4476	DEPUTY FIRE MARSHAL 1	8,962	-	10,755	3.00	387,171

Staffing Information

Full-Time and Limited Term Equivalent Positions and Salary Schedule

Job Class	Position Title	Monthly Salary Range			No. of Positions	Budget Salary
4475	DEPUTY FIRE MARSHAL 2	9,859	-	11,830	2.00	290,081
3251	DEVELOPMENT ENGINEERING SPECIALIST	7,575	-	9,678	4.00	449,235
6062	DIRECTOR 1	11,214	-	16,147	5.00	862,639
6061	DIRECTOR 2	11,802	-	16,995	4.00	697,241
6114	DEIB BUSINESS PARTNER	9,136	-	11,882	1.00	142,580
3212	ECONOMIC DEVELOPMENT SPECIALIST	6,494	-	8,298	1.00	91,148
3211	ECONOMIC DEVELOPMENT SPECIALIST SR	8,393	-	10,714	1.00	116,929
3731	ELECTRICIAN	7,199	-	9,192	2.00	217,305
6243	ENGINEER 1	7,074	-	9,196	6.00	583,642
6242	ENGINEER 2	8,247	-	10,721	9.50	1,146,245
6240	ENGINEER SR	9,136	-	11,882	3.00	418,143
3331	ENGINEERING TECHNICIAN 3	6,494	-	8,298	1.00	98,078
3330	ENGINEERING TECHNICIAN SENIOR	7,199	-	9,192	5.00	543,263
3258	ENVIRONMENTAL SPECIALIST 2	5,868	-	7,491	6.00	499,644
3257	ENVIRONMENTAL SPECIALIST 3	6,840	-	8,737	1.00	103,269
3585	ENVIRONMENTAL SPECIALIST SENIOR	7,199	-	9,192	4.00	420,427
3362	FACILITIES MAINTENANCE TECHNICIAN 1	4,776	-	6,099	3.00	196,938
3361	FACILITIES MAINTENANCE TECHNICIAN 2	5,294	-	6,754	1.00	79,825
3360	FACILITIES MAINTENANCE TECHNICIAN SR	5,868	-	7,491	2.00	172,165
6266	FINANCIAL ANALYST SR	7,838	-	10,186	2.00	243,752
4075	FIRE BATTALION CHIEF	12,323	-	14,788	4.00	709,812
4230	FIRE CAPTAIN	9,859	-	11,830	9.00	1,277,658
6070	FIRE CHIEF	18,590	-	19,520	1.00	228,988
4478	FIRE INSPECTOR	7,760	-	9,777	3.00	351,974
4232	FIRE LIEUTENANT	8,962	-	10,755	32.00	4,129,824
3379	FIRE LOGISTICS TECHNICIAN	5,294	-	6,754	1.00	79,824
4078	FIRE MARSHAL	12,323	-	14,788	1.00	177,453
4460	FIREFIGHTER	7,760	-	9,777	73.00	7,478,058
3680	FLEET PARTS SPECIALIST	4,776	-	6,099	1.00	72,090
3193	GIS ANALYST	6,840	-	8,737	1.00	103,270
3192	GIS ANALYST SENIOR	7,575	-	9,678	2.00	217,994
3380	GIS TECHNICIAN SENIOR	5,868	-	7,491	1.00	88,145
6276	HUMAN RESOURCES ANALYST	6,723	-	8,740	2.00	185,554
6275	HUMAN RESOURCES ANALYST SENIOR	7,446	-	9,681	4.00	385,601
3383	IT TECHNICIAN SUPPORT SPECIALIST SENIOR	6,231	-	7,881	6.00	556,447
6211	LEGAL SERVICES COORDINATOR	6,723	-	8,740	1.00	104,878
6262	MANAGEMENT ANALYST 1	6,392	-	8,303	1.00	95,642
6261	MANAGEMENT ANALYST 2	7,074	-	9,196	6.00	605,793
6163	MANAGER 1	8,247	-	11,882	10.00	1,266,959
6162	MANAGER 2	8,682	-	12,500	13.00	1,751,803
6161	MANAGER SENIOR	9,136	-	13,158	9.00	1,351,372

Staffing Information

Full-Time and Limited Term Equivalent Positions and Salary Schedule

Job Class	Position Title	Monthly Salary Range			No. of Positions	Budget Salary
3217	OUTREACH SERVICES SPECIALIST SENIOR	6,840	-	8,737	2.00	184,632
3590	OUTREACH SERVICES SPECIALIST	5,573	-	7,117	3.00	242,351
6521	PARALEGAL	5,764	-	7,497	1.00	89,861
6520	PAYROLL SPECIALIST	6,067	-	7,888	2.00	172,548
3322	PERMIT TECHNICIAN 1	5,029	-	6,417	2.00	151,707
3321	PERMIT TECHNICIAN 2	5,573	-	7,117	1.00	84,123
3320	PERMIT TECHNICIAN SENIOR	6,231	-	7,881	1.00	93,153
3149	PLANNER 1	6,494	-	8,298	1.00	89,795
3150	PLANNER 2	7,199	-	9,192	7.00	743,416
3151	PLANNER SENIOR	8,393	-	10,714	4.00	486,985
3560	PLANNING TECHNICIAN	5,573	-	7,117	1.00	84,123
3162	PLANS EXAMINER	7,575	-	9,678	3.00	329,835
2377	POLICE BODY WORN CAMERA TECHNICIAN	5,789	-	7,355	1.00	83,619
6285	POLICE CAPTAIN	16,135	-	16,942	3.00	606,776
6080	POLICE CHIEF	19,523	-	20,499	1.00	245,991
2378	POLICE COMMUNITY SAFETY SPECIALIST	5,254	-	6,664	7.00	473,680
2227	POLICE CRIME ANALYST	6,913	-	8,831	2.00	175,542
2372	POLICE CRIMINALIST	7,047	-	8,997	3.00	300,495
6286	POLICE LIEUTENANT	15,401	-	15,401	8.00	1,471,424
2440	POLICE OFFICER	7,047	-	8,997	108.00	10,823,752
2656	POLICE RECORDS SPECIALIST	4,828	-	6,165	14.00	960,025
2655	POLICE RECORDS SPECIALIST SR	5,632	-	7,193	3.00	258,942
2370	POLICE SERGEANT	8,664	-	11,064	15.00	1,939,624
2375	POLICE TECHNICIAN SR	6,361	-	8,109	3.00	287,716
6173	POLICY ANALYST	8,247	-	10,721	2.00	242,460
3116	PROCUREMENT SPECIALIST	7,199	-	9,192	1.00	103,667
6272	PROGRAM ANALYST	7,074	-	9,196	2.00	188,492
3272	PROGRAM ANALYST - GU	7,199	-	9,192	6.00	609,944
3530	PROGRAM TECHNICIAN	5,573	-	7,117	22.00	1,762,050
3816	PUBLIC UTILITY WORKER 1	4,316	-	5,508	5.00	277,523
3815	PUBLIC UTILITY WORKER 2	5,029	-	6,417	59.00	4,191,378
3810	PUBLIC UTILITY WORKER SR	5,573	-	7,117	11.00	913,069
3586	PUBLIC WORKS ASSET SPECIALIST	6,494	-	8,298	2.00	162,898
3253	PUBLIC WORKS CONSTRUCTION INSPECTOR SR	6,840	-	8,737	1.00	103,270
3254	PUBLIC WORKS CONSTRUCTION INSPECTOR	6,231	-	7,881	4.00	363,372
3325	RENTAL HOUSING INSPECTOR	6,231	-	7,881	1.00	93,153
3326	RENTAL HOUSING INSPECTOR TRAINEE	5,294	-	6,754	2.00	158,865
6525	RISK MANAGEMENT SPECIALIST	6,723	-	8,740	1.00	94,720
6999	SPECIAL PROJECTS	15,241	-	20,206	0.60	145,486
6244	STRUCTURAL ENGINEER	8,247	-	10,721	1.00	128,653
6209	SUPERVISOR	7,074	-	10,186	12.00	1,309,839

Full-Time and Limited Term Equivalent Positions and Salary Schedule

Job Class	Position Title	Monthly Salary Range			No. of Positions	Budget Salary
6208	SUPERVISOR SENIOR	7,446	-	10,721	5.00	572,814
3730	SUPERVISORY ELECTRICIAN	7,975	-	10,183	1.00	120,360
3189	SYSTEMS ADMINISTRATOR	7,575	-	9,678	1.00	90,904
3188	SYSTEMS ADMINISTRATOR SENIOR	8,393	-	10,714	3.00	379,844
3186	SYSTEMS ANALYST	7,975	-	10,183	2.00	238,387
3185	SYSTEMS ANALYST SR	8,393	-	10,714	1.00	126,640
3999	TECHNOLOGY TRAINER	7,199	-	9,192	1.00	98,349
3117	TREASURY ANALYST	7,575	-	9,678	1.00	114,396
3215	URBAN RENEWAL PROJECT COORDINATOR	8,393	-	10,714	2.00	239,563
3620	UTILITY CUSTOMER SERVICE REPRESENTATIVE	4,541	-	5,798	3.50	210,477
3726	VEHICLE MECHANIC	5,029	-	6,417	3.00	220,389
3725	VEHICLE MECHANIC SENIOR	5,868	-	7,491	2.00	170,566
3341	WATER DISTRIBUTION TECHNICIAN	5,573	-	7,117	2.00	157,143
3340	WATER DISTRIBUTION TECHNICIAN SENIOR	6,494	-	8,298	1.00	94,293
3345	WATER METER TECHNICIAN	5,573	-	7,117	1.00	84,123
3711	WATER OPERATIONS SUPERVISOR	6,840	-	8,737	1.00	103,270
3346	WATER QUALITY SPECIALIST	6,231	-	7,881	1.00	86,683
3820	WATER SERVICE FIELD REPRESENTATIVE	5,029	-	6,417	1.00	75,854
3194	WEB CONTENT COORDINATOR	6,840	-	8,737	1.80	185,360
6155	EMERGENCY COORDINATOR	7,838	-	10,186	1.00	121,953
	Total Full-Time and Limited Term Employees and Salary				**709.55**	**73,742,687**

Interfund Transfers: To

TO Fund Name	FROM Fund Name	Reason	Amount	Total
General	Designated Purpose	Reimbursement of GF support	181,000	**256,000**
	Water	Confined Space Rescue	25,000	
	Stormwater	Confined Space Rescue	25,000	
	Wastewater	Confined Space Rescue	25,000	
Urban Design & Planning	General	Planning Services Support	2,560,000	**2,560,000**
Solid Waste & Recycling	Water	Green Business Program	40,000	**120,000**
	Stormwater	Green Business Program	40,000	
	Wastewater	Green Business Program	40,000	
Designated Purpose	General	Cash Match for Grants	122,000	**460,000**
	General	Small Business Incentive Program	20,000	
	Building	Small Business Incentive Program	35,000	
	Urban Renewal Support	Small Business Incentive Program	40,000	
	Water	Small Business Incentive Program	5,000	
	Stormwater	Small Business Incentive Program	5,000	
	Wastewater	Small Business Incentive Program	5,000	
	Administrative Services	Arts and Cultural Grant	28,000	
	Administrative Services	Emergency Management Program Support	200,000	
Infrastructure Development	Transportation	Dev. Engineering & Public Works Inspection	561,000	**2,244,000**
	Water	Dev. Engineering & Public Works Inspection	561,000	
	Stormwater	Dev. Engineering & Public Works Inspection	561,000	
	Wastewater	Dev. Engineering & Public Works Inspection	561,000	
Streetlight	CDBG & HOME	CDBG Project - Streetlights	142,000	**142,000**
Transportation	SDC - Transportation	SDC Funded Debt Service	244,000	**1,629,000**
	Streetlight	Operation of Streetlight Program	148,000	
	Stormwater	Vegetation & Sweeping	1,237,000	
CDBG & HOME	General	Support for CDBG/HOME	50,000	**50,000**
Building	General	EnerGov Support	21,000	**206,000**
	Urban Design & Planning	EnerGov Support	82,000	
	Rental Inspection	EnerGov Support	21,000	
	Infrastructure Development	EnerGov Support	82,000	
Parks Capital Improvement	Designated Purpose	ARPA Gradin Project	161,000	**6,732,000**
	Designated Purpose	ARPA Undeveloped Parks	181,000	
	SDC - Parks	SDC Credits	2,921,000	
	SDC - Parks	SDC Funded Projects	3,469,000	
General Development Cap Impr	SDC - Wastewater	SDC Funded Projects	250,000	**14,297,000**
	SDC - Wastewater	SDC Credits	2,807,000	
	SDC - Water	SDC Funded Projects	1,115,000	
	SDC - Water	SDC Credits	2,444,000	
	SDC - Stormwater	SDC Funded Projects	450,000	
	SDC - Stormwater	SDC Credits	1,311,000	
	SDC - Transportation	SDC Credits	3,845,000	
	SDC - Parks	SDC Credits	1,621,000	
	Transportation	Gas Tax Funded Projects	309,000	
	Stormwater	Rate Funded Projects	145,000	
Transportation Capital Impr	Designated Purpose	Utility Undergrounding Projects	1,075,000	**23,057,000**
	SDC - Transportation	SDC Funded Project	8,290,000	
	SDC - Transportation	SDC Credits	1,921,000	
	Streetlight	Streetlight Funded Projects	1,283,000	
	Transportation	Gas Tax Funded Projects	10,488,000	

Interfund Transfers – To

TO Fund Name	FROM Fund Name	Reason	Amount	Total
Footpaths & Bikeways Cap Impr	Designated Purpose	ARPA Fairview Trail Contribution	115,000	**1,314,000**
	Designated Purpose	ARPA Wy'East Trail Project	61,000	
	SDC - Transportation	SDC Funded Projects	2,000	
	SDC - Transportation	SDC Credits	363,000	
	Transportation	Pedestrian & Bikeway Projects	469,000	
	CDBG & HOME	CDBG Project - Sidewalk Infill	304,000	
General Govt Debt Service	General	Debt Service	376,000	**6,544,000**
	SDC - Stormwater	Debt Service	56,000	
	Streetlight	Debt Service	424,000	
	Transportation	Debt Service	5,688,000	
Water	SDC - Water	SDC Funded Reimbursement	261,000	**583,000**
	SDC - Water	SDC Funded Debt	322,000	
Water Capital Improvement	SDC - Water	SDC Funded Projects	38,000	**15,528,000**
	Water	Rate Funded Projects	15,490,000	
Water Debt Service	Water	Debt Service	2,603,000	**2,603,000**
Stormwater	SDC - Stormwater	SDC Funded Reimbursement	140,000	**140,000**
Stormwater Capital	Designated Purpose	Natural Resources in Lieu of Projects	18,000	**9,321,000**
	Designated Purpose	Stormwater in Lieu of Projects	22,000	
	SDC - Stormwater	SDC Credit Reimbursement for Projects	1,650,000	
	SDC - Stormwater	SDC Funded Projects	1,569,000	
	Stormwater	Repair & Replacement Projects	2,755,000	
	Stormwater	Rate Funded Projects	3,307,000	
Stormwater Debt Service	Stormwater	Debt Service	263,000	**263,000**
Wastewater	SDC - Wastewater	SDC Funded Debt Improvement	196,000	**433,000**
	SDC - Wastewater	SDC Funded Reimbursement	237,000	
Wastewater Capital	SDC - Wastewater	SDC Funded Projects	2,974,000	**10,810,000**
	Wastewater	Rate Funded Projects	661,000	
	Wastewater	Repair & Replacement Projects	7,175,000	
Wastewater Debt Service	Wastewater	Debt Service	1,539,000	**3,549,000**
	Wastewater	Debt Service Payoff	2,010,000	
Facilities & Fleet Mgmt	Designated Purpose	Development Property Support	319,000	**319,000**
City Facility Capital	General	Fire District 10 Maintenance Projects	50,000	**525,000**
	Facilities & Fleet Mgmt	City Facility Projects	475,000	
City Facility Debt Service	Facilities & Fleet Mgmt	Debt Service	319,000	**319,000**
Administrative Services	General	Customer Assistance Program	50,000	**1,093,000**
	Transportation	IT/GIS/ Asset Management Program Support	175,000	
	Water	IT/GIS/ Asset Management Program Support	175,000	
	Stormwater	IT/GIS/ Asset Management Program Support	175,000	
	Wastewater	IT/GIS/ Asset Management Program Support	175,000	
	Health	COG Health Plan Program Support	309,000	
	Dental	COG Dental Plan Program Support	34,000	
Enterprise System Replacement	Administrative Services	Cayenta Projects	190,000	**440,000**
	Administrative Services	IT Capital Projects	250,000	
Equipment Replacement	Facilities & Fleet Mgmt	Equipment Replacement for Internal Services	102,000	**107,000**
	Administrative Services	Equipment Replacement for Internal Services	5,000	
			105,644,000	**105,644,000**

Interfund Transfers: From

FROM Fund Name	TO Fund Name	Reason	Amount	Total
General	Urban Design & Planning	Planning Services Support	2,560,000	**3,249,000**
	Designated Purpose	Cash Match for Grants	122,000	
	Designated Purpose	Small Business Incentive Program	20,000	
	CDBG & HOME	Support for CDBG/HOME	50,000	
	Building	EnerGov Support	21,000	
	General Govt Debt Service	Fire Engine Debt Service	376,000	
	City Facility Capital	Fire District 10 Maintenance Projects	50,000	
	Administrative Services	Customer Assistance Program	50,000	
Urban Design & Planning	Building	EnerGov Support	82,000	**82,000**
Designated Purpose	General	Reimbursement of GF support	181,000	**2,133,000**
	Parks Capital Improvement	ARPA Gradin Project	161,000	
	Parks Capital Improvement	ARPA Undeveloped Parks	181,000	
	Transportation Capital Impr	Utility Undergrounding Projects	1,075,000	
	Footpaths & Bikeways Cap Impr	ARPA Fairview Trail Contribution	115,000	
	Footpaths & Bikeways Cap Impr	ARPA Wy'East Trail Project	61,000	
	Stormwater Capital Improvement	Natural Resources in Lieu of Projects	18,000	
	Stormwater Capital Improvement	Stormwater in Lieu of Projects	22,000	
	Facilities & Fleet Mgmt	Development Property Support	319,000	
Rental Inspection	Building	EnerGov Support	21,000	**21,000**
SDC - Wastewater	General Development Cap Impr	SDC Funded Projects	250,000	**6,464,000**
	General Development Cap Impr	SDC Credits	2,807,000	
	Wastewater	SDC Funded Debt Improvement	196,000	
	Wastewater	SDC Funded Reimbursement	237,000	
	Wastewater Capital Improvement	SDC Funded Projects	2,974,000	
SDC - Water	General Development Cap Impr	SDC Funded Projects	1,115,000	**4,180,000**
	General Development Cap Impr	SDC Credits	2,444,000	
	Water	SDC Funded Reimbursement	261,000	
	Water	SDC Funded Debt	322,000	
	Water Capital Improvement	SDC Funded Projects	38,000	
SDC - Stormwater	General Development Cap Impr	SDC Funded Projects	450,000	**5,176,000**
	General Development Cap Impr	SDC Credits	1,311,000	
	General Govt Debt Service	Debt Service	56,000	
	Stormwater	SDC Funded Reimbursement	140,000	
	Stormwater Capital Improvement	SDC Credit Reimbursement for Projects	1,650,000	
	Stormwater Capital Improvement	SDC Funded Projects	1,569,000	
SDC - Transportation	Transportation	SDC Funded Debt Service	244,000	**14,665,000**
	General Development Cap Impr	SDC Credits	3,845,000	
	Transportation Capital Impr	SDC Funded Project	8,290,000	
	Transportation Capital Impr	SDC Credits	1,921,000	
	Footpaths & Bikeways Cap Impr	SDC Funded Projects	2,000	
	Footpaths & Bikeways Cap Impr	SDC Credits	363,000	
SDC - Parks	Parks Capital Improvement	SDC Credits	2,921,000	**8,011,000**
	Parks Capital Improvement	SDC Funded Projects	3,469,000	
	General Development Cap Impr	SDC Credits	1,621,000	
Infrastructure	Building	EnerGov Support	82,000	**82,000**
Streetlight	Transportation	Operation of Streetlight Program	148,000	**1,855,000**
	Transportation Capital Impr	Streetlight Funded Projects	1,283,000	
	General Govt Debt Service	Debt Service	424,000	

Interfund Transfers – From

FROM Fund Name	TO Fund Name	Reason	Amount	Total
Transportation	Infrastructure Development	Dev. Engineering & Public Works Inspection	561,000	**17,690,000**
	General Development Cap Impr	Gas Tax Funded Projects	309,000	
	Transportation Capital Impr	Gas Tax Funded Projects	10,488,000	
	Footpaths & Bikeways Cap Impr	Pedestrian & Bikeway Projects	469,000	
	General Govt Debt Service	Debt Service	5,688,000	
	Administrative Services	IT/GIS/ Asset Management Program Support	175,000	
CDBG & HOME	Streetlight	CDBG Project - Streetlights	142,000	**446,000**
	Footpaths & Bikeways Cap Impr	CDBG Project - Sidewalk Infill	304,000	
Building	Designated Purpose	Small Business Incentive Program	35,000	**35,000**
Urban Renewal Support	Designated Purpose	Small Business Incentive Program	40,000	**40,000**
Water	General	Confined Space Rescue	25,000	**18,899,000**
	Solid Waste & Recycling	Green Business Program	40,000	
	Designated Purpose	Small Business Incentive Program	5,000	
	Infrastructure Development	Dev. Engineering & Public Works Inspection	561,000	
	Water Capital Improvement	Rate Funded Projects	15,490,000	
	Water Debt Service	Debt Service	2,603,000	
	Administrative Services	IT/GIS/ Asset Management Program Support	175,000	
Stormwater	General	Confined Space Rescue	25,000	**8,513,000**
	Solid Waste & Recycling	Green Business Program	40,000	
	Designated Purpose	Small Business Incentive Program	5,000	
	Infrastructure Development	Dev. Engineering & Public Works Inspection	561,000	
	Transportation	Vegetation & Sweeping	1,237,000	
	General Development Cap Impr	Rate Funded Projects	145,000	
	Stormwater Capital Improvement	Repair & Replacement Projects	2,755,000	
	Stormwater Capital Improvement	Rate Funded Projects	3,307,000	
	Stormwater Debt Service	Debt Service	263,000	
	Administrative Services	IT/GIS/ Asset Management Program Support	175,000	
Wastewater	General	Confined Space Rescue	25,000	**12,191,000**
	Solid Waste & Recycling	Green Business Program	40,000	
	Designated Purpose	Small Business Incentive Program	5,000	
	Infrastructure Development	Dev. Engineering & Public Works Inspection	561,000	
	Wastewater Capital Improvement	Rate Funded Projects	661,000	
	Wastewater Capital Improvement	Repair & Replacement Projects	7,175,000	
	Wastewater Debt Service	Debt Service	1,539,000	
	Wastewater Debt Service	Debt Service Payoff	2,010,000	
	Administrative Services	IT/GIS/ Asset Management Program Support	175,000	
Facilities & Fleet Mgmt	City Facility Capital	City Facility Projects	475,000	**896,000**
	City Facility Debt Service	Debt Service	319,000	
	Equipment Replacement	Equipment Replacement for Internal Services	102,000	
Administrative Services	Designated Purpose	Arts and Cultural Grant	28,000	**673,000**
	Designated Purpose	Emergency Management Program Support	200,000	
	Enterprise System Replacement	Cayenta Projects	190,000	
	Enterprise System Replacement	IT Capital Projects	250,000	
	Equipment Replacement	Equipment Replacement for Internal Services	5,000	
Health	Administrative Services	COG Health Plan Program Support	309,000	**309,000**
Dental	Administrative Services	COG Dental Plan Program Support	34,000	**34,000**
			105,644,000	**105,644,000**

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.

Beginning in fiscal year 2024/25, the City of Gresham placed all TLT revenue dedicated to tourism-related activities in the Designated Purpose Fund, so that it is separated from unrestricted TLT funds and to ensure appropriate use and transparency of TLT revenue dedicated to tourism.

Calculation of TLT to be Dedicated to Tourism for FY 2026/27

Date Established	TLT Rate	FY 2026/27 Forecasted Revenue	% to Tourism	Estimated Allocation
Prior to 7/1/03	6%	857,000	5.22%	44,735
After 7/1/03	2%	283,000	70.00%	198,100
Total		1,140,000		242,835

Planned Use of TLT Revenue for Tourism-Related Activities for FY 2026/27

Gresham Visitor’s Center Support

City support of tourism eligible events

Gradin Sports Park Capital Project

Gradin Sports Park Maintenance

American Rescue Plan Act (ARPA) Summary

In 2021, US Congress passed the American Rescue Plan Act 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 required to be fully expended by December 31, 2026. Additional details regarding project allocations as of March 31, 2026 may be found on the table on page 323.

- **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 were 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 qualified for the HOME program in fiscal year 2024/25 were 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.

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 community members. 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 Local Option Levy. A portion of ARPA funds have been allocated to hiring incentives, tuition reimbursement, and police retention and recruitment to increase City of Gresham's appeal to potential candidates. Additionally, ARPA funds will be used on police 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 four limited-term firefighter positions to maintain service levels while reducing overtime. Those positions are now funded permanently through the Local Option Levy. Additional funds were allocated to support the Fire overtime costs related to the COVID-19 pandemic. In fiscal year 2023/24, City 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, as well as renovation and expansion of 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 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.
- **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.
- **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 [1]	Estimated Expenses as of 3/31/2026	Projected Budget 2026/27
Youth Violence Prevention	29,012	29,012	0
Aldercrest Apartment Development	1,200,000	1,200,000	0
City of Gresham COVID-19 expenses	21,797	21,797	0
General Fund Budget Gap	4,550,000	4,550,000	0
Administrative Costs	165,000	165,000	0
Public Safety Packages – Police	3,073,273	2,858,273	215,000
Public Safety Package – Fire	3,834,153	3,719,153	115,000
Housing & Houselessness	729,191	729,191	0
Business Support Grants	515,626	515,626	0
Community Support Grants	720,000	720,000	0
Pleasant Valley Concept Plan	300,000	294,000	6,000
HR Staffing Support	75,000	75,000	0
IT /GIS upgrades Project	920,000	920,000	0
Community Center Feasibility	127,025	127,025	0
Premium Pay for Essential Work	1,134,540	1,134,540	0
Gresham LTE Project [2]	472,341	472,341	0
Economic Development Project	80,510	78,510	2,000
Comprehensive Plan Update	300,000	60,001	240,000
Strategic Property Acquisition	2,500,000	2,500,000	0
Parks Projects	213,000	213,000	0
Wy'East Trail Improvements [2]	400,000	339,000	61,000
Undeveloped Parks Project [2]	420,000	239,000	181,000
Gradin Sports Park Upgrades [2]	3,608,000	3,447,000	161,000
Gresham Fairview Trail [2]	748,672	633,672	115,000
Station 72 Renovation [3]	1,695,000	1,695,000	0
Total Allocated	27,832,141	26,736,141	1,096,000
Unallocated Funds	-	-	-
ARPA Interest (Unallocated)	-	-	-
TOTAL ARPA	27,832,141	26,736,141	1,096,000

[1] Total Project Budget is the full ARPA allocation (including interest) to each project

[2] Projects are budgted in the Parks/Footpaths Capital Fund

[3] Projects were 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, 2025

General Obligation Debt (Property Tax Levy Supported)	$0
Revenue Bonds	$56,455,000
Bonds and Notes	$34,357,108
Total Bonds, Notes, and Loans	$90,812,108
Other Borrowings (Pre-loan construction financing)	$ 90,812,108

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 2026/27 cannot be determined until November 2026 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 2025/26, the legal debt limit was $697,997,741. There was no outstanding general obligation bonded debt in fiscal year 2025/26.

2025/26 Debt Limitations (property-tax supported)

Real Market Value June 30, 2025	$23,266,591,374
Debt Limit (3% of Real Market Value)	$697,997,741
Applicable General Obligation Bonded Debt 2024/25	$0
Percent of Limit Issued	0%

Summary of Debt

	Issued	Maturity	Amount of Issue	Principal 6/30/25
State Loans				
Stormwater SRF (39193)	4/4/2017	8/1/2037	4,935,608	3,084,758
Stormwater SRF (39194)	5/17/2024	Forgivable	64,817	64,817
Wastewater SRF (39190)	8/17/2009	8/1/2029	407,058	115,762
Total State Loans			**$ 5,407,483**	**$ 3,265,337**
Full Faith and Credit Obligations				
2004 Pension Bonds	5/27/2004	6/1/2028	19,280,000	5,740,000
Series 2013C Streetlights QECB	7/30/2013	7/1/2033	7,610,000	1,540,000
Series 2013B Special Public Works	7/30/2013	7/1/2033	620,000	410,000
Series 2015	5/27/2015	5/1/2035	14,360,000	
Line Conversion				480,000
Transportation				1,540,000
Wastewater				2,595,000
Water				3,220,000
2022 Transporation	4/28/2022	6/1/2028	30,000,000	15,566,771
Total Full Faith and Credit Obligations			**$ 71,870,000**	**$ 31,091,771**
Revenue Bonds				
2021 Water Revenue Bond	12/29/2021	6/1/2048	41,455,000	41,455,000
2022 WIFIA Revenue Bond	5/5/2022	6/1/2053	15,000,000	15,000,000
Total Revenue Bonds			**$ 56,455,000**	**$ 56,455,000**
TOTAL OBLIGATIONS				**$ 90,812,108**

City of Gresham Financial Policies

Adopted 10/7/2025, Resolution No. 3671

City of Gresham Financial Policies

Purpose Statement

The City is committed to responsible fiscal management through financial integrity, prudent stewardship of public assets, planning, accountability and full disclosure. The broad purpose of the Financial Policies is to enable the City to achieve and maintain a long-term stable and positive financial condition to serve as a foundation for service to the community. These policies are adopted by Council as the basic framework for overall financial management of the City. The policies are designed to guide day-to-day and long-range fiscal planning and decision making, and to achieve the following general financial goals:

1. Provide an adequate financial base to sustain a sufficient level of municipal services to maintain the social well-being and physical conditions of the City.
2. Deliver cost effective and efficient services to community members.
3. Provide and maintain essential public facilities, utilities, and capital equipment.
4. Protect and enhance the City's credit rating so as to obtain the lowest cost of borrowing and also to assure taxpayers and the financial community that the City is well managed and financially sound.
5. Provide the financial stability needed to navigate through economic downturns, adjust to changes in the service requirements of the community and respond to other changes as they affect the City's residents.
6. Adhere to the highest standards of financial management and reporting practices as set by the Government Finance Officers Association, the Governmental Accounting Standards Board and other related professional financial standards.
7. Fully comply with finance-related legal mandates, laws and regulations.
8. Promote intergenerational equity for the City's taxpayers and ratepayers by spreading the cost of new or upgraded City infrastructure over time so that generations benefiting from such infrastructure contribute to its cost.
9. To achieve these goals, fiscal policies generally cover areas of revenue management, operating and capital budgeting, financial planning and forecasting, investment and asset management, debt management, accounting and financial reporting, reserves and internal controls.
10. These policies are to be reviewed and updated on a regular basis in coordination with the City Council, the Finance Committee and City Management.

1. Long-term Financial Planning

Purpose: The City Council and City Management recognize the importance of long-term financial planning to support the stable delivery of services now and into the future.

A. The City will prepare long-term financial forecasts for all appropriate funds to promote responsible planning for the use of resources and to provide sustainable service delivery into the future. The long-term financial forecasts will include projected revenues, expenditures and reserve balances.

B. Financial forecasts will be for a minimum of the next five years. Financial forecasts may extend beyond five years for business-related funds or in cases where specific issues call for a longer time horizon. Financial forecasts for infrastructure-related funds will extend at least ten years, typically longer, consistent with the duration of existing or planned debt obligations or other long-term projects.

C. Financial forecasts will be updated annually to reflect actual fund balances consistent with the most recent Annual Comprehensive Financial Report.

D. Financial forecasts will be used during development of the City Manager's Proposed Budget. The Proposed Budget process should include an assessment of the ability for current services to be sustainable for the duration of the forecast. Financial challenges will be identified, and potential solutions will be presented for consideration.

E. The City's financial plans should be strategic, meeting regulatory requirements and reflecting the Council's and the community's priorities for service while providing resources that realistically fund routine operations.

2. Revenues

Purpose: Efficient and effective revenue systems provide a foundation to guarantee the generation of adequate public resources to meet expenditure obligations.

A. The City will maintain a diversified revenue system to prevent undue or unbalanced reliance on any one source of funds and to protect from short-term fluctuations in any one revenue source.

B. When evaluating new revenue sources, the following elements will be taken into consideration: sustainability of the revenues, relation to the programs they are intended to support, administrative costs, and acceptability to the community.

C. The cost of revenue-collection efforts should not exceed the marginal additional revenue obtained and should not absorb a large percentage of the amount collected.

D. Distinction will be made between revenues generated through operating activities (activity generated), and those not related to specific operations (general support). Whenever practical, activity-generated revenues will be linked with the operating activities responsible for their generation.

E. Distinction is made between those operating programs that serve limited interest and those that provide a general community benefit. Where prudent, user fees and charges will be established for those services that benefit specific individuals or organizations, with a goal of full cost recovery unless otherwise desired.

F. User fees and charges will be based on a cost-of-service analysis and will be set at a level sufficient to recover the full cost of service whenever practical to minimize subsidization by taxpayers. The full cost of service includes both direct and indirect charges. Cost of service analyses will be periodically reviewed and updated to consider changes such as the number of customers served, methods or levels of service delivery, the cost of living/inflationary increases, or regulatory requirements.

G. Programs categorized in the Adopted Budget as Infrastructure Funds or Business Funds will strive to be fully self-sufficient if possible. For those programs where full self-sufficiency is not feasible, cost-recovery goals will be given strong consideration.

H. Revenues will be estimated realistically and prudently. Revenues of a volatile nature will be estimated conservatively; explanations of the underlying assumptions and risks to the forecast, including both upside and downside risks, will be provided. The City will estimate its revenues by an objective, analytical process.

I. All fees, charges or assessments that are deferred for later payment will be evidenced by a promissory note or agreement. The City may charge periodic interest, processing fees and additional interest and penalties for delinquencies as appropriate.

J. 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.

K. SDCs shall be a reimbursement fee, an improvement fee, or a combination of the two.

   i. *Reimbursement fees* shall reimburse the current users for the costs they have incurred to provide capacity in the system to serve future users.

   ii. *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.

L. The City may choose not to impose the full cost of capital improvements upon those developments that increase the demands of 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.

M. 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 permanent rate 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. Any voter approved Local Option Tax Levy or General Obligation Bond Levy would be used consistently with the language in the ballot measure.

3. Economic Development

Purpose: Jurisdictions benefit from having policies on the appropriate parameters for use of economic development incentives as these tools have the potential to strengthen a community's economic viability, although not without potentially substantial risk. Establishing policies in advance provides a foundation for calm and thoughtful deliberations and encourages consistency and transparency in decision-making processes.

A. Unless otherwise formally approved by City Council, new development should pay for the entire cost of the permit process and, if feasible, any other related city service costs.

B. In general, development fees, including Land Use, Building, and Engineering, shall not be waived. Fees may be paid or waived by the City after legal review and upon formal consent of the City Council.

C. The City will sustain Systems Development Charges (SDCs) for the cost of demand-created facilities or infrastructure for the following systems:

   i. Wastewater: Wastewater collection, transmission, treatment and disposal systems.

   ii. Water: Water supply, treatment and distribution systems.

   iii. Stormwater: Drainage and flood control systems.

iv. Transportation Impact: Transportation systems.

v. Parks: Parks and Recreation systems.

D. The City may employ economic development incentives to encourage value-added development and accrue public benefits to the City. Public benefits may include but are not limited to:

i. A benefit that increases the City's employment base or materially enhances the financial position of the City by increasing assessed valuation.

ii. A contribution to the basic infrastructure of the City that is greater than that which would be required of the development alone

iii. A benefit that increases access to other public services

E. Economic development incentives may include the formation of improvement or redevelopment districts, reimbursement, exemption or deferral of certain fees and charges, use of discount lease rates or other forms of financial incentives. All such incentives will be fully evaluated by the Budget & Finance Department and Economic Development Department as to the costs, risks and level of benefit as well as the financial impact of such incentives on the City's operating and capital budgets.

F. The fiscal impact evaluation will be presented to Council along with City Manager's recommendation. The City Council shall make the final decision concerning proposed economic development incentives including any repayment of incentives if performance requirements are not met.

G. Funding for economic development incentives must be identified before the approval of all such incentives.

H. A development incentive shall not be provided if the development does not provide sufficient public benefit or if the cost and risks to the City will have a materially adverse impact on the City's finances or operations.

4. Expenditures

Purpose: The City Council and City Management recognize the importance of prudent oversight of expenditures, demonstrated transparency and value in order to provide efficient and effective services. These policies address a range of issues around how city funds are spent in areas such as personnel, outsourcing, and funding of long-term liabilities.

A. The City will make every effort to control expenditures to ensure City services and programs provided to its community members and taxpayers are cost effective and efficient.

B. Expenditures will be controlled through appropriate internal controls and procedures. Management must ensure expenditures comply with the legally adopted budget. Each Department or Division Manager or Director will be responsible for the administration of their department/division/program budget. This includes accomplishing the goals and objectives incorporated into the budget and monitoring each department/division/program budget for compliance with spending limitations. Internal controls over payment requests include a review by the Budget and Finance Department. Payment requests are not considered approved and authorized for payment until the Budget and Finance Director or their designee has approved the disbursement.

C. Before the City purchases any major asset or undertakes any operating or capital arrangements that create fixed costs or ongoing operational expenses, the implications of such purchases or arrangements will be considered for current and future years.

D. The City will take positive steps to improve the productivity of its programs and employees, and will seek ways to eliminate or avoid duplicative functions within the city government and between the City of Gresham and other public agencies in the community. Outside professional review of the efficiency and effectiveness of certain City services may be periodically undertaken to provide guidance to City Council and City Management and/or to support transparency and communication with the public. Avenues to report and highlight the service efforts and accomplishments of the City's major services will also be explored and utilized when appropriate.

E. Whenever feasible, government activities will be considered enterprises if doing so will increase efficiency of service delivery or recover the cost of providing the service from the benefiting entity by a user fee or charge.

F. Personnel 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 generally accepted practices regarding market survey data. Personnel Services assumptions will also include all union and other contract obligations, as well as other reasonably anticipated salary adjustments.

G. 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.); and (d) capital improvement expenses.

H. Council desires a market-based approach to both City Manager and City Attorney total compensation. Total compensation policies and procedures should be similar to those for Department Directors and Division Managers. Annual performance evaluations will be completed in accordance with Section 10 of the adopted Council Rules.

I. 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.

J. When recruiting for a City Manager or City Attorney, the primary focus of total compensation should ensure that base salary and benefits are competitive with the labor market.

   Goals of City Manager and City Attorney Compensation Policy:

   i. 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.

5. Operating Budget

Purpose: The City Council and City Management recognize the importance of a robust and transparent budget development process that results in a legally compliant budget that accurately reflects the cost of services provided by the City and is in alignment with City Council's goals and priorities.

A. The City will prepare an annual budget with the participation of all departments.

B. The City Council shall adopt the budget for each fund as required by budget law.

C. All budgetary procedures will conform to existing state and local regulations. Oregon budget law requires each local government to prepare a balanced budget and Oregon Administrative Rules state the budget must be constructed in such a manner that the total resources in a fund equal the total expenditures and requirements for that fund. Budgets for all City funds will be prepared on a modified accrual basis consistent with Generally Accepted Accounting Principles.

D. The budget process will allocate resources to achieve Council goals and city-wide strategic plans. Department goals and objectives will be identified and incorporated into the budget.

E. The budget will use a cost allocation plan to determine the collection of internal service costs from other funds. The allocation of internal services allows the budget to reflect the full cost of providing direct services. The allocation methodology will be based on measurable usage factors or other sound rationale. The methodology, including any changes, will be documented for transparency.

F. Oregon budget law provides legal avenues to adjust the budget for emergency expenditures or unforeseen circumstances. All such budget adjustments, including contingency transfers or supplemental budget actions, will be prepared by the Budget & Finance Department in coordination with the City Manager to ensure compliance with budget laws. Adjustments will be reviewed by the Finance Committee for a recommendation prior to presentation to Council unless insufficient time is available due to the urgent nature of the request or the impending end of the fiscal year.

G. Staffing levels are a measurement of the ability to provide adequate services. Information by service or program area, in particular for public safety services, will be provided on a regular basis regarding the number of FTE per thousand population (or other metric as appropriate given the specific service). Benchmarks, such as comparisons with similar jurisdictions or with industry best practices, will also be provided when reasonably available.

6. Structurally Balanced Budget

Purpose: The City Council and City Management recognize the distinction between satisfying the statutory definition of a balanced budget versus achieving a true structurally balanced budget where ongoing expenditures are supported by ongoing revenues. Achieving a true structurally balanced budget supports financial sustainability for multiple years into the future.

A. The City's long-term financial plans will consider recurring versus non-recurring revenues and expenses and will acknowledge when one-time spikes or drops are identified.

B. The budget will clearly identify when reserves are being budgeted to fund ongoing operations.

C. The Budget & Finance Department will annually report to the City Council and Finance Committee a reconciliation of budgeted and actual fund balance usage to support ongoing operations after the fiscal year has been audited.

7. General Fund Reserves

Purpose: General Fund reserves, or Budgetary Fund Balance, includes the budgeted amounts for Unappropriated and Contingency. Together, these serve to provide stable resources for times when service levels might otherwise be adversely affected by taxes or fees that temporarily underperform, or to cover one-time unexpected expenditures. This policy category is intended to:

- Mitigate short-term (two years or less) volatility in revenues.
- Mitigate short-term economic downturns.
- Absorb unanticipated operating needs that arise during the fiscal year but were not anticipated during the budget process.
- Sustain City services in the event of an emergency.
- Meet operating cash flow requirements before the collection of property taxes; licenses and permits; fees; county, state, and federal funding sources; and other operating revenues.
- Meet unanticipated facility and equipment repair needs.
- Maintain the City's credit ratings and bond ratings.

A. 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 Policies for General Fund contingency and ending balance as a percentage of ongoing 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:

   i. one-time items such as capital purchases

   ii. prioritized ongoing expenditures such as operating expenses

   iii. retain for future unexpected loss of revenue or unanticipated needs.

B. The City's goal for the General Fund reserves is to provide resources for:

   i. Contingency: The annual budget for the General Fund will include a contingency reserve of not less than 2% 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.

   ii. Ending Fund Balance: The annual budget for the General Fund will include an ending fund balance of not less than 10% of ongoing operating expenditures. The ideal ending fund balance is 18% of ongoing 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 to be taken.

8. Reserves in Other Funds

Purpose: Like the General Fund, most other funds also require reserves, or Budgetary Fund Balances. Again, these include the budgeted amounts for Unappropriated and, where relevant, Contingency. As the purpose of the reserves, the appropriate target amounts, and recommended usage policies vary widely by type of fund, this policy category will consider these in related subgroups.

A. 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.

B. 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 typically be budgeted.

C. Reserve targets for each fund will be maintained and monitored by the Budget & Finance Department.

D. Insurance-related Funds – (Workers Compensation/Liability and Health/Dental)

   i. Reserve balances for insurance-related funds will be maintained at a level sufficient to comply with all state and/or federal regulations applicable to that fund.

   ii. Reserve balances will be guided by an annual actuarial analysis of the relevant program.

   iii. Targets should consistently be tied to a reasonably conservative confidence level in order to provide long-term stability and to avoid fluctuations in revenue collection needs.

   iv. The Budget & Finance Director will coordinate with the City Manager and City Attorney/Risk Management prior to making any change to the selected confidence level.

E. Business Funds

   i. Reserve balances should consider the unique nature of the fund, including the volatility of the primary revenue sources, timing of the revenue collection versus related expenses, recruitment and retention of specialized staff, and other program specific considerations.

   ii. Reserve balance targets will be guided by the long-term financial plans. Balances should be adequate to maintain service levels during a limited-duration downturn in revenue. Fund balances of at least 6-months of operating expenses are likely, with targets between 12 and 24 months possible.

F. Infrastructure Funds

   i. Reserve balances for infrastructure funds are an important tool to support on-going sustainable and cost-effective delivery of services. Adequate reserves provide the ability to plan for and address repair and replacement of infrastructure and equipment, mitigate economic downturns, absorb unanticipated operating needs, maintain or enhance credit and bond ratings and support stable and predictable rates and charges.

   ii. Utility funds (Water, Stormwater and Wastewater) will maintain a restricted balance equivalent to at least 60 days of rate-based revenue to ensure that reserves address any outstanding balances due to the timing of billing cycles. Additional reserves should be maintained in a manner adequate to respond to potential volatility in revenues such as the loss of a large industrial customer or a significant change in consumer habits.

iii. Targets for repair and replacement reserves should be guided by asset management plans to limit the growth of deferred maintenance where feasible within long-term financial plans.

iv. Reserve balances for infrastructure funds should be established in a manner that supports future planned projects and continuity of service delivery throughout the life of the long-term financial plans.

v. Fund balance reserves within infrastructure funds should also be established to support any debt service or other mandatory balances not otherwise addressed within the associated capital fund or debt fund.

G. Capital Funds

i. Reserve balances should provide adequate cash flow to facilitate construction expenditures. Projects funded by grants or other reimbursement-based revenues warrant larger reserve balances to maintain adequate working capital. Timing of project expenses should be monitored with consideration given to ensure a positive cash balance at year-end. Large construction projects with significant cash outlays will typically warrant higher reserve balances.

ii. Reserve balances for capital funds will be guided by the 5-Year Capital Improvement Program and by long-term financial plans.

iii. The relevant operating fund will typically hold most of the reserves for future projects beyond the upcoming fiscal year, unless there are benefits from including reserve balances within the capital fund. For example, any unspent financing proceeds that have been issued for capital construction or other specially designated proceeds should be included in the relevant capital fund to ensure appropriate segregation and facilitate accurate usage of cash.

H. Debt Service Funds

i. Reserve balances for each debt service fund will be maintained at a level sufficient to ensure compliance with all existing covenants and applicable requirements.

I. Other Funds

i. Reserve balances in the Equipment Replacement Fund will be targeted to align with future needs for equipment that will be replaced with operating funds. Levels of balances will be guided by long-term financial plans.

J. Internal Service funds will maintain sufficient balances to fund contingency and to respond to potential volatility in revenues such as grants. Additional balances may be held to address future one-time expenditures that are not being reserved in other funds such as the Equipment Replacement Fund.

9. Capital

Purpose: The City Council and City Management recognize the need to responsibly plan for the full lifecycle of capital assets, including capital improvement planning, capital budgeting, project management, and asset maintenance.

A. The City will plan for capital improvements over a multi-year period of time. The Capital Improvement 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.

B. The 5-Year CIP will be updated annually and will be incorporated into the City's budget and long-range financial planning processes. The CIP will be balanced; estimated resources will be available for capital spending as identified in the five-year plan. The adoption process will include a public hearing to provide for public input on the CIP.

C. Funding sources for each capital project will be identified and, where feasible, all operating costs associated with a capital project will be quantified.

D. Projects included in the CIP shall have complete information on the need for the project, description and scope of work, total cost estimates, how the project will be funded , and where feasible future operating and maintenance costs.

E. Every CIP project will have a project manager who will prepare the project proposals, coordinate as necessary with operations and maintenance staff, ensure that required phases are completed within schedule and budget, authorize project expenditures, ensure that all regulations and laws are observed, and periodically report project status.

F. Bids for CIP projects will be reviewed and approved by the Budget & Finance Department prior to contract award to ensure that project expenditures are within the adopted budget and consistent with the adopted CIP. Should substantive adjustments be needed to provide consistency with the budget and/or CIP, changes will follow the Council authorized mid-year adjustment process or be addressed in the annual budget and CIP update.

G. The City will strive to utilize the least costly funding method for its capital projects and will obtain grants, contributions and low cost state or federal loans whenever possible. The determination to use debt financing versus "pay-as-you-go" funding will consider project type, project timing, revenue availability, market conditions and the City's credit rating.

H. 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.

I. The City will maintain its infrastructure at a level adequate to protect the City's capital investment, meet any and all regulatory requirements and minimize future operating maintenance and replacement costs. The City recognizes that deferred maintenance increases future capital costs, thus placing a burden on future residents. Therefore, the budget will seek to provide for adequate maintenance and the orderly replacement of capital, plant and equipment.

J. The City will plan for vehicle replacement, equipment replacement, and maintenance and replacement of City facilities, to ensure that resources are available at the appropriate time. The replacement schedules will be updated annually and incorporated into the City's budget and long-range financial planning processes. The replacement needs will be identified in appropriate replacement schedules.

K. System Development Charges shall be proportionate to the cost of facilities or infrastructure created by development.

L. Reimbursement SDC 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.

M. Improvement SDC 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.

N. The City uses its facility master plans, such as water or wastewater, to calculate the amount of improvement 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.

O. Public Facility Master Plans list 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.

P. The City will establish capital equipment reserves to provide for the funding of vehicles and equipment. The City will also establish major repairs and replacement (R&R) reserves to provide for funding of major repairs and replacements. R&R reserves will be used for significant system or facility repairs, replacement or maintenance costs that are unanticipated and exceed ongoing repair and maintenance expenditures in the fund's operating budget. Long-term forecasts will be used to determine the available capacity to fund repair and replacement of capital assets and infrastructure and avoid a significant unfunded liability from deferred maintenance.

Q. The City's asset capitalization policy is to capitalize and depreciate assets greater than $10,000 with a useful life beyond two years. Capital assets costing less than $10,000 or having a useful life of two years or less will be treated as operating expenditures unless otherwise required. The asset capitalization threshold will be applied to individual assets rather than to groups of assets (i.e. office furniture, computer equipment, radio equipment, etc.)

10. Debt

Purpose: The debt management policy sets forth comprehensive guidelines for the financing of capital expenditures. It is the objective of the policies that:

- The City obtain financing only when prudent,
- The process for identifying the timing and amount of debt or other financing be as efficient as possible,
- The most favorable interest rate and other related costs be obtained,
- When appropriate, future financial flexibility be maintained.

A. All debt issuances, except for minor or routine leases, will be reviewed by the Finance Committee and authorized by City Council action.

B. In conjunction with the City's debt financing team, including but not limited to bond counsel and financial advisors, the Budget & Finance Director structures and recommends to the City Manager and City Council all debt issuances and oversees the on-going management of all City debt. Debt includes voter approved general obligation bonds, tax increment financing, full faith and credit bonds, lease purchase obligations, revenue bonds, special assessment obligations, promissory notes, lines and letter of credit, interfund borrowings, variable rate debt, equipment financing agreements and any other contractual arrangements that obligate the City to make future principal and interest payments.

C. No debt will be issued for which the City is not confident that a sufficient specifically identified revenue source is available for repayment. The Budget & Finance Director will prepare an analysis of the source of repayment prior to issuance of any debt. Safeguards will be established as appropriate, including within long-term finance plans, to ensure the identified revenue source is not redirected to other uses.

D. The City will not use long-term debt to fund current operations, to balance the budget or to fund projects that are more appropriately funded from current resources.

E. The City will periodically review existing debt issuances for possible refunding opportunities. Refunding may be undertaken when legally permissible, prudent and the net benefit is sufficient and in the best interests of the City.

F. The City may utilize short-term debt or interfund loans as permitted, including addressing temporary issues with cash flow timing or to delay the issuance of long-term debt.

G. When issuing long-term debt, the City will ensure that the debt is soundly financed by:

  i. Incurring debt only when necessary for capital improvements not appropriate to be financed from current available resources

  ii. Ensuring that capital projects financed through long-term debt shall be financed for a period not to exceed the useful life of the project. This precludes future generations of rate payers or taxpayers from paying debt service on an asset that no longer provides benefit and prevents debt capacity from being tied up by servicing a defunct asset in the event the asset needs replacing.

  iii. Determining that the benefit of financing exceeds the cost of financing

  iv. Analyzing source of repayment, debt service coverage ratios and the impact of debt service on annual fixed costs prior to issuance of long-term debt.

H. The City may issue debt on either a competitive or negotiated basis. Bank placements and other private offerings are authorized under circumstances such as interim financings or to avoid the cost of a public sale for smaller issuances. The Budget & Finance Director will recommend the most appropriate method of sale in light of financial, market, transaction specific, and issuer-related conditions. If a negotiated public sale is determined to be in the City's best interest, a competitive process should typically be used.

I. The City will comply with all statutory debt limitations imposed by the Oregon Revised Statutes, including ORS 287A.050, which establishes a limitation on the amount of general obligation bonds the City may issue. This limitation is 3% of the City's Real Market Value as certified by the Multnomah County Assessor.

J. General obligation debt will not be issued for enterprise activity.

K. 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 strive to maintain and improve its current bond rating so its borrowing costs are minimized and its access to credit is preserved.

L. The City will strive to maintain debt service coverage ratios and percentages that uphold the City's credit rating.

M. The City, through the Budget and Finance Department, will comply with all bond covenants, arbitrage requirements, disclosure and other requirements specified by law including all Post Debt Issuance Tax Compliance and Continuing Disclosure Policies.

N. 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.

O. 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.

P. All leases as reported in the City's annual financial report under Long-Term Debt will be limited as follows:

   i. Annual lease payments recorded in the respective funds will be limited to 10% of the current revenues of the fund supporting the lease payment.

   ii. 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.

   iii. 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.

   iv. All annual lease-purchase payments must be included in the originating department’s approved budget.

11. Grants

Purpose: The City seeks to leverage grant funding from Federal, State, Local or other sources when feasible. This policy category reflects guidance for decisions regarding seeking, securing and managing grant funds.

A. The City will maintain a grants manual to support the administration of grants received from Federal, State, Local and other sources.

B. The City will maintain an Indirect Cost Rate Proposal and Central Service Cost Allocation Plan in compliance with Federal regulations to allow for full cost recovery of overheads where possible.

C. All potential grants shall be coordinated with the Budget and Finance Department and evaluated for matching requirements and on-going resource requirements and balanced with the benefits of the grant before acceptance. Grants may be rejected to avoid commitments beyond available funding or in cases where compliance requirements outweigh benefits.

D. Internal controls over Grants are designed and maintained to demonstrate compliance with the purpose of the grant award, as well as all applicable Federal, State and Local laws. Evidence of compliance and effective internal controls must be retained to satisfy applicable statutes of limitations.

12. Investments

Purpose: City Council and City Management recognize their responsibility to prudently manage and invest the funds of the City of Gresham.

A. The City will maintain and comply with a written Investment Policy that has been approved by City Council. The Investment Policy will establish investment objectives, delegation of authority, standards of prudence, eligible investments and transactions, internal controls, reporting requirements, and safekeeping and custodial procedures. The Investment Policy is a standalone document from these fiscal policies.
B. The City will review and adopt the Investment Policy annually, or as otherwise needed, to comply with the requirements of Oregon statutes. The adoption process will include review by the Finance Committee prior to Council adoption.
C. The City will consolidate or pool cash balances from various funds for investment purposes and will allocate investment earnings proportionately to each participating fund.
D. The City will retain the services of outside professionals to support its investment program, within required procurement procedures and budgetary appropriations and consistent with Oregon statutes.
E. Semi-annual Investment updates will be provided to the Finance Committee.

13. Procurement

Purpose: Policies in this category are intended to encourage efficient, effective and fair public procurement in support of the delivery of services to the community.

A. The City will comply with the City's Purchasing Policies, guidelines and procedures and with State and Federal laws and regulations. These include, but are not limited to:
    i. Gresham Revised Code Chapter 2.80
    ii. Gresham Administrative Procedures Chapter 6.05 – 6.15
    iii. Oregon Revised Statutes Chapter 279A, 279B, and 279C
    iv. Oregon Administrative Rules Chapter 137-045 through 137-049
    v. Code of Federal Regulations Title 2, Part 200 (specifically for federally funded projects)
B. The City will seek to use a reasonable process for the selection of vendors, suppliers, contractors, and consultants, with consideration of open, transparent and competitive process while considering cost effectiveness, efficiency and timeliness.
C. Purchases of goods and services will comply with the City's Buy Local Policy as adopted by Council.
D. The City will not allow purchases to occur or services to commence without proper authorization, which could take the form of a purchase order or fully executed contract depending on the cost and type of goods and services procured, as defined in Gresham Revised Code and associated administrative rules, or as authorized by the City Manager and the Budget & Finance Director.

E. Procurement staff in the Budget and Finance department should be informed of and review all procurement activities requiring formal or informal competitive process, even if an operating department is leading the process.

F. Most purchases requiring formal or informal competitive process should be solicited at least every five years. Certain types of purchases will be solicited less frequently due to factors such as integrations with existing systems or significant disruptions to city operations or employees. Exceptions require approval from the Budget & Finance Director and the City Manager.

G. Budget availability will be evaluated prior to initiating procurement activities.

H. 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.

14. Risk Management

Purpose: The City Council and City Management recognize their responsibility to provide stewardship of public assets, including the need to deter fraudulent or risky activities and to establish and maintain practices that enhance resilience.

A. Adequate reserves will be maintained for all known liabilities, including employee leave balances. The amount in the reserves will follow generally accepted accounting principles.

B. Adequate reserves and/or insurance coverage will be maintained for general liability, workers' compensation, health, and dental liabilities.

C. Annual actuarial studies will be conducted for each program by a knowledgeable 3rd party to identify reserve and/or insurance coverage levels and associated confidence levels.

D. The City will provide bond coverage for the designated City employees in an amount and with surety determined by the Risk Manager.

15. Accounting and Financial Reporting

Purpose: City Council and City Management recognize their responsibility to manage the City's finances lawfully and in the best interest of the City and its constituents. This policy category provides guidance and clarity regarding accounting and reporting practices.

A. The City will comply with the following accounting and reporting standards:

   i. Generally Accepted Accounting Principles (GAAP) developed by Governmental Accounting Standards Board,

   ii. Government Accounting, Auditing and Financial Reporting standards prescribed by the Government Finance Officers Association (GFOA),

   iii. Government Accounting Standards, issued by the Comptroller General of the United States,

   iv. Oregon Revised Statues relating to municipal finance and

   v. Uniform grant guidance found in Code of Federal Regulations Title 2, part 200.

B. The City will maintain an accounting and financial reporting system that conforms to Local Budget Law and ensures adherence to the budget.

C. Reports comparing actual to budgeted expenditures will be prepared by the Budget & Finance Department and distributed to the City Manager, and City Council and Finance Committee on a regular basis. Significant budget to actual variances will be investigated and explained.

D. In accordance with State law, a comprehensive financial audit including an audit of federal grants will be performed annually by an independent public accounting firm with the objective of expressing an opinion on the City's financial statements and assessing the accounting principles used and evaluating the internal controls in place.

E. The City will prepare its financial statements and maintain its accounting and internal control systems in accordance with applicable standards with the goal of obtaining an unmodified opinion from its auditors.

F. The City will publish an audited Annual Comprehensive Financial Report (ACFR) each year and will submit the report to the GFOA's "Certificate of Achievement for Excellence in Financial Reporting" program. The ACFR will be made available on the City's website.

G. While the primary responsibility for the City's financial reporting and internal controls rests with the Budget & Finance Department and senior management, accountability for financial oversight is a shared responsibility throughout all departments and all levels of the City organization.

H. A system of internal controls and procedures will be maintained to provide reasonable assurance of the safeguarding of assets and proper recording of financial transactions and compliance with applicable laws and regulations.

I. Financial systems, including account structures and project tracking, will be maintained to provide reasonably assurance that dedicated or restricted funds are used in compliance with applicable laws and regulations. Specific examples include but are not limited to:

   i. 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.

   ii. System Development Charges (SDCs) will be deposited in a separate fund apart from other City resources. Each type of SDC or SDC credit (Water, Wastewater, Stormwater, Transportation and Parks) shall have its own separate account. Interest earnings will be credited accordingly. Usage of one account type by another (Water for Wastewater for example) is not allowed.

   iii. The City will 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.

   iv. Funds where usage is restricted by statute, regulation or other contractual agreements, including property tax levies, gas taxes, building fees, transient lodging taxes, or grants.

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E-mail: legals@commnewspapers.com

AFFIDAVIT OF PUBLICATION

State of Oregon, County of Multnomah, ss
I, Deseri Cerruti, being first duly sworn, depose and say that I am the Principal Clerk of the **The Outlook**, a newspaper of general circulation, published in Multnomah County, Oregon, as defined by ORS 193.010 and 193.020, that

Owner: City of Gresham
Description: HEARING ON POSSIBLE USE OF OREGON REVENUE SHARING FUNDS
Ad#: 382090

A copy of which is hereto annexed, was published in the entire issue of said newspaper for 1 week(s) in the following issue(s):
03/25/2026

Deseri Cerruti (Principal Clerk)

Subscribed and sworn to before me this 03/25/2026.

NOTARY PUBLIC FOR OREGON

OFFICIAL STAMP
BRENDAN WILEY SWOGGER
NOTARY PUBLIC - OREGON
COMMISSION NO. 1034879
MY COMMISSION EXPIRES MARCH 13, 2027

Acct #: 116974
Attn: Sarah Kirk
GRESHAM, CITY OF - BUDGET & FIN. PLANN
1333 NW EASTMAN PKWY
GRESHAM, OR 97030

EXHIBIT A

CITY OF GRESHAM

CITY OF GRESHAM
HEARING ON POSSIBLE USE OF
OREGON REVENUE SHARING FUNDS

A public hearing will be held during the public meeting of the Gresham Budget Committee at 6 p.m. on Thursday, the 16th day of April 2026. The public is invited to attend the online meeting and provide comments with respect to possible use of Oregon Revenue Sharing Funds.

This meeting will be held virtually. In conformance with ORS 192.670, a link to this meeting will be available on the City of Gresham website on the "Events" page.

For more information about Gresham's Budget, Budget Committee, and Budget Committee meetings, please visit our website at www.GreshamOregon.gov/Budget.

Eric Schmidt
Budget Officer

Published March 25, 2026 GO382090

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Owner: City of Gresham
Description: Notice of Budget Committee Meeting
Ad#: 382089

A copy of which is hereto annexed, was published in the entire issue of said newspaper for 1 week(s) in the following issue(s):
03/25/2026

Deseri Cerruti (Principal Clerk)

Subscribed and sworn to before me this 03/25/2026.

NOTARY PUBLIC FOR OREGON

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BRENDAN WILEY SWOGGER
NOTARY PUBLIC - OREGON
COMMISSION NO. 1034879
MY COMMISSION EXPIRES MARCH 13, 2027

Acct #: 116974
Attn: Sarah Kirk
GRESHAM, CITY OF - BUDGET & FIN. PLANN
1333 NW EASTMAN PKWY
GRESHAM, OR 97030

EXHIBIT A

CITY OF GRESHAM

CITY OF GRESHAM
NOTICE OF BUDGET COMMITTEE MEETING

A public meeting of the Gresham Budget Committee will be held at 6 p.m. on Thursday, the 16th day of April 2026, at which time the fiscal year 2026/27 budget document will be considered by the Budget Committee.

The purpose of the meeting is to receive the budget message and to receive comment from the public on the budget. This is a public meeting where deliberation of the Budget Committee will take place.

This meeting will be held virtually. In conformance with ORS 192.670, a link to this meeting will be available on the City of Gresham website on the "Events" page.

A copy of the proposed budget document will be available for inspection online at www.GreshamOregon.gov/Budget by the conclusion of the Budget Committee Meeting on Thursday, April 16, 2026.

For more information about Gresham's Budget, Budget Committee, and Budget Committee meetings, please visit our website at www.GreshamOregon.gov/Budget.

Eric Schmidt
Budget Officer

Published March 25, 2026 GO382089

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Owner: City of Gresham
Description: Second Notice of Budget Committee Meeting
Ad#: 382584

A copy of which is hereto annexed, was published in the entire issue of said newspaper for 1 week(s) in the following issue(s):
04/01/2026

Deseri Cerruti (Principal Clerk)

Subscribed and sworn to before me this
04/01/2026

NOTARY PUBLIC FOR OREGON

OFFICIAL STAMP
BRENDAN WILEY SWOGGER
NOTARY PUBLIC - OREGON
COMMISSION NO. 1034879
MY COMMISSION EXPIRES MARCH 13, 2027

Acct #: 116974
Attn: Sarah Kirk
GRESHAM, CITY OF - BUDGET & FIN. PLANN
1333 NW EASTMAN PKWY
GRESHAM, OR 97030

EXHIBIT A

CITY OF GRESHAM

CITY OF GRESHAM
SECOND NOTICE OF BUDGET COMMITTEE MEETING

A public meeting of the Gresham Budget Committee will be held at 6 p.m. on Thursday, the 16th day of April 2026, at which time the fiscal year 2026/27 budget document will be considered by the Budget Committee.

The purpose of the meeting is to receive the budget message and to receive comment from the public on the budget. This is a public meeting where deliberation of the Budget Committee will take place.

This meeting will be held virtually. In conformance with ORS 192.670, a link to this meeting will be available on the City of Gresham website on the "Events" page.

A copy of the proposed budget document will be available for inspection online at www.GreshamOregon.gov/Budget by the conclusion of the Budget Committee Meeting on Thursday, April 16, 2026.

For more information about Gresham's Budget, Budget Committee, and Budget Committee meetings, please visit our website at www.GreshamOregon.gov/Budget.

Eric Schmidt
Budget Officer

Published April 1, 2026 GO382584

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Owner: City of Gresham
Description: City of Gresham – SSR Hearing Notice
Ad#: 386618

A copy of which is hereto annexed, was published in the entire issue of said newspaper for 1 week(s) in the following issue(s):
05/20/2026

Deseri Cerruti (Principal Clerk)

Subscribed and sworn to before me this 05/20/2026.

NOTARY PUBLIC FOR OREGON

OFFICIAL STAMP
BRENDAN WILEY SWOGGER
NOTARY PUBLIC - OREGON
COMMISSION NO. 1034879
MY COMMISSION EXPIRES MARCH 13, 2027

Acct #: 116974
Attn: Sarah Kirk
GRESHAM, CITY OF - BUDGET & FIN. PLANN
1333 NW EASTMAN PKWY
GRESHAM, OR 97030

CITY OF GRESHAM OREGON

CITY OF GRESHAM
HEARING ON PROPOSED USE OF
OREGON REVENUE SHARING FUNDS

A public hearing will be held at 6 p.m. on Tuesday, the 9th day of June 2026. The public is invited to attend the online meeting and provide comments with respect to possible use of Oregon Revenue Sharing Funds.

This meeting will be held in Council Chambers at 1333 NW Eastman Parkway, Gresham, Oregon and streamed live. Visit www.GreshamOregon.gov for more details regarding the City Council meeting agenda, online access information, and instructions for providing public comment.

For more information about Gresham's Budget, Budget Committee, and Budget Committee meetings, please visit our website at www.GreshamOregon.gov/Budget.

Eric Schmidt
Budget Officer

Publish May 20, 2026

G0386618

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Owner: City of Gresham
Description: City of Gresham LB-1 Budget Form
Ad#: 386619

A copy of which is hereto annexed, was published in the entire issue of said newspaper for 1 week(s) in the following issue(s):
05/20/2026

Deseri Cerruti (Principal Clerk)

Subscribed and sworn to before me this 05/20/2026.

NOTARY PUBLIC FOR OREGON

OFFICIAL STAMP
BRENDAN WILEY SWOGGER
NOTARY PUBLIC - OREGON
COMMISSION NO. 1034879
MY COMMISSION EXPIRES MARCH 13, 2027

Acct #: 116974
Attn: Sarah Kirk
GRESHAM, CITY OF - BUDGET & FIN. PLANN
1333 NW EASTMAN PKWY
GRESHAM, OR 97030

FORM LB-1 **NOTICE OF BUDGET HEARING** **CITY OF GRESHAM**

A public meeting of the Gresham City Council will be held on June 9, 2026 at 6:00 pm in Council Chambers at 1333 NW Eastman Parkway, Gresham, Oregon. The meeting will also be streamed live. Visit www.GreshamOregon.gov for more details regarding the City Council meeting agenda and online access information. The purpose of this meeting is to discuss the budget for the fiscal year beginning July 1, 2026 as approved by the City of Gresham Budget Committee. A summary of the budget is presented below. A copy of the budget may be inspected or obtained online at www.greshamoregon.gov/budget-and-finance/budget-and-financial-documents. This budget is for an annual budget period. This budget was prepared on a basis of accounting that is the same as used the preceding year.

Contact: Elizabeth McCann, Budget and Finance Director Telephone: 503-618-2445 Email: Budget&Finance@GreshamOregon.gov

FINANCIAL SUMMARY - RESOURCES			
TOTAL OF ALL FUNDS	Actual Amounts 2024 - 2025	Adopted Budget This Year: 2025 - 2026	Approved Budget Next Year: 2026 - 2027
1. Beginning Fund Balance/Net Working Capital	361,787,894	384,869,000	384,256,900
2. Fees, Licenses, Permits, Fines, Assessments & Other Service Charges	160,778,878	178,341,100	200,464,300
3. Federal, State & all Other Grants, Gifts, Allocations & Donations	44,955,431	84,669,000	91,198,500
4. Revenue from Bonds and Other Debt	17,264,817	22,178,000	4,000,000
5. Interfund Transfers / Internal Service Reimbursements	139,569,191	170,049,515	175,289,292
6. All Other Resources Except Current Year Property Taxes	22,012,954	16,084,000	17,279,300
7. Current Year Property Taxes Estimated to be Received	49,018,423	50,299,000	52,493,000
8. Total Resources - add lines 1 through 7	**795,387,587**	**906,489,615**	**924,981,292**

FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION			
9. Personnel Services	122,398,732	157,866,450	156,659,297
10. Materials and Services	177,552,380	164,690,987	160,741,292
11. Capital Outlay	17,947,286	245,878,640	279,872,885
12. Debt Service	11,147,146	13,521,000	16,109,000
13. Interfund Transfers	77,324,915	102,311,000	105,644,000
14. Contingencies	0	22,626,907	23,136,050
15. Special Payments	10,436,045	8,652,000	7,955,000
16. Unappropriated Ending Balance and Reserved for Future Expenditure	378,581,083	190,942,630	174,863,768
17. Total Requirements - add lines 9 through 16	**795,387,587**	**906,489,615**	**924,981,292**

FINANCIAL SUMMARY - REQUIREMENTS AND FULL-TIME EQUIVALENT EMPLOYEES (FTE) BY ORGANIZATIONAL UNIT OR PROGRAM			
Name of Organizational Unit or Program FTE for that unit or program			
Office of Governance & Management	2,847,938	4,487,895	4,083,737
FTE	10.00	11.00	10.00
City Attorney's Office	8,007,477	11,335,221	10,878,299
FTE	10.00	10.00	10.00
Budget & Finance	7,160,094	9,469,877	9,492,150
FTE	42.25	42.55	44.75
Information Technology	7,963,148	9,272,850	10,399,499
FTE	27.00	27.00	30.80
Citywide Services	29,185,202	45,642,777	47,328,293
FTE	41.05	38.10	37.30
Police	50,937,302	66,214,970	64,910,030
FTE	174.00	180.00	183.00
Fire	40,179,639	50,809,956	49,780,355
FTE	133.00	133.00	133.00
Urban Renewal	1,287,455	2,016,000	2,477,757
FTE	4.20	3.00	3.40
Urban Design & Planning	11,436,541	21,219,508	18,083,570
FTE	18.90	17.50	17.30
Community Development	4,231,378	6,380,549	6,241,815
FTE	26.70	24.35	24.45
Economic Development	1,916,312	8,519,945	10,148,528
FTE	2.00	3.00	2.60
Community Services	4,524,557	5,633,064	5,402,788
FTE	15.50	13.65	13.75
Youth & Recreation Services	3,491,835	6,759,278	5,276,730
FTE	1.00	3.00	2.00
Parks	5,203,518	6,340,381	6,420,774
FTE	16.00	16.60	16.60
Environmental Services	60,726,673	82,572,807	81,996,149
FTE	165.65	169.00	168.00
Non-Departmental/Non-Program	556,288,518	569,814,537	592,060,818
FTE	0.00	0.00	0.00
Total Requirements	**795,387,587**	**906,489,615**	**924,981,292**
Total FTE	**687.25**	**691.75**	**696.95**

STATEMENT OF CHANGES IN ACTIVITIES AND SOURCES OF FINANCING
The 2026/27 budget recognizes our current limited financial resources. The 2026/27 budget utilized a modified zero-based budgeting approach for all materials and supplies, analyzing each proposed expenditure to justify its organizational need and importance. As a result, this budget reduces materials and supplies costs by 3.2%, or $1.9 million from the fiscal year 2025/26 budget. To best position the City to serve the commmunity, a budget has been developed that recognizes the need for additional internal-facing staff to support the work of the City, while limiting the impact on the General Fund fund balance as much as possible. The positions added include a contracts specialist, technology trainer, and Microsoft 365 administrator. The General Fund approved budget includes several one-time uses of fund balance including a carryover payment for three replacement fire engines ordered in 2023 and other smaller investments in mowing equipment for Parks, enhancements to the real-time information center for Police, and the purchase of patrol vehicles related to positions added by the five-year local option levy. The 2026/27 Approved Budget includes year three of the voter-approved five-year local option levy for public safety services. This budget funds 25 total positions in the Fire Department and 40 positions in the Police Department. Included in this total are the addition of new police positions which include two police officers and a crime analyst.

PROPERTY TAX LEVIES			
	Rate or Amount Imposed 2024 - 25	Rate or Amount Imposed This Year 2025 - 26	Rate or Amount Approved Next Year 2026 - 27
Permanent Rate Levy (Rate Limit 3.6129 per $1,000)	3.6129	3.6129	3.6129
Local Option Levy	1.3500	1.3500	1.3500
Levy For General Obligation Bonds	0	0	0

STATEMENT OF INDEBTEDNESS		
Long Term Debt	Estimated Debt Outstanding on July 1	Estimated Debt Authorized, But not Incurred on July 1
General Obligation Bonds	$0	$0
Other Bonds	$87,683,873	$11,625,987
Other Borrowings	$18,001,322	$7,514,425
Total	$105,685,195	$19,140,412

RESOLUTION NO. 3712

A RESOLUTION AFFIRMING ELIGIBILITY FOR AND DECLARING THE CITY'S ELECTION TO RECEIVE STATE SHARED REVENUES

The City of Gresham Finds:

A. ORS 221.760 provides that the officer responsible for disbursing funds to cities under ORS 323.455, 366.785 to 366.820 and 471.805 shall, in the case of a city located within a county having more than 100,000 inhabitants according to the most recent federal decennial census, disburse such funds only if the city provides four or more of the following services:

(1) Police protection
(2) Fire protection
(3) Street construction, maintenance and lighting
(4) Sanitary sewers
(5) Storm sewers
(6) Planning, zoning and subdivision control
(7) One or more utility services

B. The City of Gresham recognizes the desirability of assisting the state officer responsible for determining the eligibility of cities to receive such funds in accordance with ORS 221.760.

C. ORS 221.770 provides for revenue sharing to cities and sets forth conditions for receipt and a formula for distribution.

D. One of the conditions is that the City enact an ordinance or resolution electing to receive distributions under ORS 221.770 and file it with the Oregon Department of Administrative Services no later than July 31, 2026.

THE CITY OF GRESHAM RESOLVES:

1. The City of Gresham certifies that it provides all the municipal services enumerated in ORS 221.760(1).

2. As provided in ORS 221.770, the City elects to receive state revenues for fiscal year 2026/27.

3. The City of Gresham certifies it is in compliance with the public hearing requirements of ORS 221.770(1)(b) and (c).

4. The City Manager is directed to file this resolution with the Oregon Department of Administrative Services no later than July 31, 2026.

1 – RESOLUTION NO. 3712 Y:\CAO\Resolutions\RES3712—05/21/2026\MA

Yes: Stovall, Kethley, Brown, Gladfelter, Hinton, Piazza

No: None

Absent: Morales

Abstain: None

Passed by the Gresham City Council and effective on June 9, 2026.

Eric Schmidt
City Manager

Travis Stovall
Mayor

Approved as to Form:

Ellen M. Van Riper

Ellen Van Riper
City Attorney

2 – RESOLUTION NO. 3712 Y:\CAO\Resolutions\RES3712—05/21/2026\MA

RESOLUTION NO. 3713

A RESOLUTION ADOPTING BUDGET, MAKING APPROPRIATIONS, LEVYING TAXES, DECLARING AND CATEGORIZING PROPERTY TAX FOR FISCAL YEAR 2026/27

The City of Gresham Finds:

A. The City of Gresham has prepared a budget for the fiscal year 2026/27, commencing July 1, 2026.

B. The budget was approved by the Budget Committee on April 28, 2026.

C. The approved budget is not required to be submitted to the Tax Supervision and Conservation Commission because the City of Gresham adopted Resolution No. 3151, effective November 19, 2013, which provides that the City of Gresham elects not to be under the jurisdiction of the Tax Supervision and Conservation Commission.

D. It is necessary to pass a resolution adopting the budget, making appropriations, imposing taxes and categorizing the taxes.

THE CITY OF GRESHAM RESOLVES:

1. The City of Gresham adopts the budget in the aggregate amount of $924,981,292 for fiscal year 2026/27 and the budget is on file with the Budget & Finance Department.

2. The City of Gresham makes appropriations for fiscal year 2026/27 in the amount and for the purposes set forth in Exhibit A.

3. The City of Gresham hereby imposes the taxes provided for in the adopted budget at the City's permanent rate of $3.6129 per $1,000 assessed value and local option levy rate of $1.35 per $1,000 of assessed value. These taxes are hereby imposed and categorized for tax year 2026/27 upon the assessed value of all taxable property within the City.

4. The taxes imposed are hereby categorized for purposes of Article XI section 11b of the Oregon Constitution as:

General Government Limitation

Permanent Rate . . . . 3.6129/$1,000
Local Option Levy Rate . . . . 1.3500/$1,000

5. The City Manager is directed to file a certified copy of this resolution in accordance with the procedures defined by the Multnomah County Assessor and such additional documents as required by law.

Yes: Stovall, Brown, Gladfelter, Hinton

No: Keathley, Piazza

Absent: Morales

Abstain: None

Passed by the Gresham City Council and effective on June 9, 2026.

Eric Schmidt
City Manager

Travis Stovall
Mayor

Approved as to Form:

Ellen Van Riper
City Attorney

2 – RESOLUTION NO. 3713

Y:\CAO\Resolutions\RES3713—05/22/26\MA

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.

B&F. See 'Budget & Finance.'

BOEC. Bureau of Emergency Communications. This City of Portland Bureau provides police, fire and ambulance dispatch services in Portland, Gresham and other cities. Gresham pays a share of the BOEC operating costs, allocated on a population basis.

BUDGET. The City's financial plan for a period of one year. By statute, the budget must be balanced and include a statement of actual revenues and expenditures for each of the last two years. Also required are estimated revenues and expenditures for the current and forthcoming year.

BUDGET COMMITTEE. Gresham's budget reviewing board, consisting of the Mayor, six Council members, and seven citizens appointed by the City Council, which has legal authority to change any portion of the Proposed Budget and is responsible to pass the City's Approved Budget after a series of public budget deliberation meetings.

BUDGET & FINANCE (B&F). 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. See 'City Attorney's Office.'

CITY ATTORNEY'S OFFICE (CAO). 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.

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 $10,000 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.

CD. See 'Community Development.'

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.

CITYWIDE SERVICES (CWS). 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 DEVELOPMENT (CD). A department within the City of Gresham.

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.

COMMUNITY SERVICES (CS). A department within the City of Gresham.

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.

CS. See 'Community Services.'

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. See 'Citywide Services.'

DEBT SERVICE. The annual payment of principal and interest on the City's indebtedness.

DEBT SERVICE FUND. A fund to account for payment of principal and interest on City-issued debt.

DEFICIT. The excess of the liabilities of a fund over its assets. Municipalities in Oregon may not legally operate at a deficit.

DEPARTMENT. A major administrative division of responsibilities within the City organization. Gresham's 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 Services; Youth & Recreation Services; Parks; and Environmental Services.

DES. See 'Environmental Services.'

DIVISION. A group of related activities to accomplish a major service or core business function. A division is typically a unit within a department.

ECONOMIC DEVELOPMENT (ED). A department within the City of Gresham.

ED. See 'Economic Development.'

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.

ENVIRONMENTAL SERVIES (DES). A department within the City of Gresham.

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.

FIRE. A department within the City of Gresham.

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.

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 and Downtown/Civic 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.

INFORMATION TECHNOLOGY (IT). A department within the City of Gresham.

IT. See 'Information Technology.'

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.

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 Oregon 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.

OFFICE OF GOVERNANCE & MANAGEMENT (OGM). A department within the City of Gresham.

OGM. See 'Office of Governance & Management.'

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 community members. 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.

PARKS. A department within the City of Gresham.

PERMANENT RATE. A property tax rate per thousand dollars of assessed value, for local government operations. In Oregon, the permanent rate cannot be increased or decreased by the voters. A Local Option Levy may be passed by voters to augment the permanent rate. Gresham's permanent rate is $3.6129 per thousand dollars of assessed value.

PERS. The Public Employees Retirement System. A State of Oregon defined benefit pension plan to which both employee and employer contribute.

PERSONNEL SERVICES. An object of expenditure which includes salaries, overtime pay, part-time pay, and fringe benefits.

POLICE. A department within the City of Gresham.

POLICE, FIRE AND PARKS FEE. In December 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 2014 the fee was reestablished on an ongoing basis. In January 2021, the fee was increased from $7.50 to $15.00 per month for an 18-month period. In April 2024, City Council voted to retain the fee permanently.

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.

REQUIREMENTS. 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.'

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. See 'Urban Design & Planning.'

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.

URBAN DESIGN & PLANNING (UDP). A department within the City of Gresham.

UR. See 'Urban Renewal.'

URBAN RENEWAL AREA (URA). A designated district aimed at revitalizing blighted areas – undeveloped, unsafe, or infrastructure-deficient locations – using tax increment financing to fund improvements. Authorized under ORS Chapter 457, the City has two URAs: Rockwood-West Gresham, approved in 2003, and Downtown/Civic, approved in 2025.

URBAN RENEWAL (UR). 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.

YOUTH & RECREATION SERVICES. A department within the City of Gresham.

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