

Meeting Agenda | Finance Committee

Wednesday, October 15, 2025
7:00 p.m.
Zoom Meeting
See Below for Access Information

1. Convene meeting, roll call of participants	5 min
2. Public comment	5 min
3. Meeting Minutes – September 17, 2025	5 min
4. Ethics Training	20 min
5. General Fund Forecast	30 min
6. FY 2025/26 Supplemental Budget	15 min
7. Committee Business	5 min
8. Good of the order	1 min

How to participate

This meeting will be conducted electronically using Zoom, an online meeting platform. The meeting structure complies with ORS 192.610 to 192.690.

Please note: Instructions for citizens wishing to testify during this Finance Committee meeting are as follows:

- Written testimony: Please send your written testimony to Budget and Finance Director, Elizabeth McCann at Budget&Finance@GreshamOregon.gov no later than 24 hours before the meeting to allow the testimony to be forwarded to the Finance Committee.
- Oral testimony: Please register your name, email address, phone number and subject matter to Budget and Finance Director, Elizabeth McCann at Budget&Finance@GreshamOregon.gov no later than 24 hours before the meeting.
- Persons who are unable to access the meeting via Zoom are encouraged to notify the City by calling 503-618-2445, 24 hours in advance of the meeting so that the City can provide alternate arrangements.

Meeting log-in or call-in information to access the meeting:

Click the link to join:

<https://greshamoregon.zoom.us/j/89369188261?pwd=lzRQMXAXOHZ1uJQSirupwURob2R1qn.1>

Passcode: WbVGqf8bHq

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Webinar ID: 893 6918 8261

Passcode: 2668534568

Meeting Date: October 15, 2025

Agenda Executive Summary

4. Ethics Training

Presented by Ellen Van Riper, City Attorney

Ms. Van Riper will present a training that is required for all new Finance Committee members and as a refresher for existing committee members that covers Oregon Statutes and City rules governing Public Meetings, Public Records and Ethics.

Requested Action: Information

5. General Fund Forecast

Presented by Elizabeth McCann, Budget & Finance Director and Ian Peterson, Sr Financial Analyst

Ms. McCann and Mr. Peterson will provide an update on the current General Fund forecast, including a review of Fiscal Year 2024/25 year-end.

Requested Action: Information and Committee Discussion

6. FY 2025/26 Supplemental Budget

Presented by Bill Eggert, Budget Manager

Mr. Eggert will provide an overview of the Supplemental Budget. Details are included as an attachment to this agenda packet. Following Finance Committee's review, the Supplemental Budget is scheduled to go before Council for consideration on November 4, 2025.

Requested Action: Recommendation to City Council

7. Project Updates

Presented by Elizabeth McCann, Budget & Finance Director

Committee members and staff will provide updates on the status of various projects and other key initiatives that are underway. This may include reporting on the activity of other committees or workgroups where relevant as well as special Finance Committee projects.

Requested Action: Information and Committee Discussion

Meeting Date: October 15, 2025

Agenda Item: 3. Meeting Minutes – September 17, 2025

Attached are the draft minutes for the September 17, 2025 Finance Committee meeting. Please review them prior to the meeting. Approval of the minutes will be included on the agenda.

City of Gresham Finance Committee
Wednesday, September 17, 2025, 7:00 p.m.
Meeting Minutes
Location: Virtual (Zoom)

Finance Committee Members Present:

Theresa Tschirky, Chair

Mike Schultze, Vice-Chair

Anisa Ali

Faith Luch – Joined 7:04 pm and departed at 8:11 pm

Nick McWilliams

Preston Pace

Rusty Allen

Council Liaison in Attendance:

Janine Gladfelter

Staff Members in Attendance:

Elizabeth McCann, Director of Budget & Finance

Bill Eggert, Budget Manager

Christina Ott (Recording Secretary)

1. Convene Meeting and Roll Call

The meeting was convened at 7pm by Chair Tschirky.

2. Public Comment

None

3. Meeting Minutes – August 20, 2025

There was a motion made by Mr. Schultze and seconded by Mr. McWilliams to:

“Approve the meeting minutes as distributed.”

Motion passes unanimously.

4. Fire Engine Funding Options

Ms. McCann began by sharing her presentation.

“Presentation can be seen as a part of Attachment A.”

Ms. McCann then opened it up to the committee for questions and comments.

Mr. Pace asked about Finance Committee's roles and responsibilities in regards to debt issuances.

Ms. McCann explained that Finance Committee reviews all debt issuances prior to City Council approving the issuance. Finance Committee is an advisory body to City Council, and they are looking for the committee review and opinions about the issuances.

Mr. McWilliams asked for clarification regarding the 3 engines purchased being on different funding mechanisms compared to the other engines and what that would entail.

Ms. McCann clarified that the city has 5 frontline engines, another operated by the city but owned by District 10, as well as a shared fire engine with Station 31 in Portland. There are also a few engines in reserve as well. The 3 frontline engines being discussed were purchased utilizing a debt issuance previously and this continues that cycle of purchase and replacement. The other 2 were purchased at a separate time with cash reserved for that purpose.

Mr. Pace asked if there would be any early payoff penalty if we chose to retire the debt early.

Ms. McCann responded we have looked at those terms. Multiple proposals had prepayment terms after 5-7 years and staff is working is proposers to address the terms if a new fire district were considered and how that would impact the terms of the issuance. The financial institution has been willing to work with staff on prepayment terms.

Chair Tschirky inquired about whether this was one of the items listed within the 2025/26 budget in the \$3.1 million that was set aside.

Ms. McCann replied the tables from the Budget Committee that outlined exactly what our gap was, we elected to show us that we were making a cash payment from the general fund at the time. That is still an option, however, should we go with a direct payment option, we can still make the purchase from the general fund and just bring in the proceeds from this loan and use that to make the payment.

There was discussion within the committee on which option was best to recommend to Council, with most believing option 3 (direct placement loan) would be best in this case.

There was a motion made by Chair Tschirky and seconded by Mr. Allen to:

“Recommend a direct placement loan to finance 3 Fire Engines to City Council.”

Motion passes unanimously.

5. Project Updates

Ms. McCann began by sharing some Project Updates with the committee.

- Fall Budget Review Meetings: These meetings were designed to provide Council, Finance Committee and the community about the services provided by the city and the relationship with the budget.
- Financial Policies: The draft policies were brought to Council in work sessions in July and September to obtain feedback. They were scheduled to be presented to Council in early October for adoption.
- Auditors: The auditors are scheduled to complete field work in October.

Mr. Eggert shared with the committee that the budget group is working on the preparation for supplemental budget items, slated to come before the Finance Committee in October, then to Council in November.

6. Committee Business

None

7. Good of the order

None

8. Meeting Adjournment

The meeting was adjourned by Chair Tschirky at 8:15 pm. The next Finance Committee meeting will be held on October 15, 2025 at 7pm.

Theresa Tschirky, Chair

Christina Ott, Recording Secretary

Meeting Date: October 15, 2025
Agenda Item: 6. FY 2025/26 Supplemental Budget

Attached is the proposed Supplemental Budget for FY 2025/26. This supplemental budget includes items that recognize revenue, appropriate grants, carryover grants, housekeeping items, and make adjustments related to debt financing.

Finance Committee will be asked to consider a recommendation to City Council regarding the Supplemental Budget.

SUPPLEMENTAL BUDGET #1

Fiscal Year 2025/26

City of Gresham, Oregon

Presented to Gresham Finance Committee on October 15, 2025
To be presented to Gresham City Council on November 4, 2025

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Supplemental Budget Overview

The following is an explanation of the amounts and justifications for the recommended changes in appropriations for the fiscal year 2025/26 Adopted Budget which requires authorization of Gresham City Council. The supplemental budget overview is organized by adjustment category, budget adjustment and fund.

Recognize Revenue and Appropriate Expense

A. Fire Conflagrations Reimbursement

The 2025 wildfire season resulted in numerous state emergency declarations related to the State of Oregon Conflagrations Act. These declarations allow responding fire departments to be reimbursed for the firefighting resources they provide while responding to wildfires across the State. The City of Gresham Fire Department provided staffing and equipment in response to seven wildfires.

This item accepts and appropriates the revenue from the State of Oregon. Reimbursements will provide the appropriations needed to offset the additional overtime and other personnel costs incurred. Additional revenue will be received as reimbursement for vehicle equipment used but these funds will assist with future fire equipment purchases in the Equipment Replacement Fund and therefore do not need to be recognized at this time.

Budgetary Effect

General Fund Impact:

Resources:

Intergovernmental Revenue – Fire Service Agreements	\$158,000
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Requirements:

Fire – Emergency Operations	\$158,000
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B. Insurance Reimbursement – Fire

In August 2025, Gresham Fire responded to a significant fire at a tire warehouse in Gresham. This was a complicated response that involved hazardous chemicals used to produce rubber tires. The rubber-like substance contaminated and destroyed a significant amount of firefighting equipment including hoses, gloves, boots, radios, personal protective equipment, air breathing equipment, and hand tools. The City of Gresham is working with Oregon State Fire Marshal's Office and insurance companies to obtain reimbursement for the damaged equipment.

This item recognizes the anticipated insurance reimbursement and appropriates it into Gresham Fire's budget to help offset the cost of replacing the damaged items.

Budgetary Effect

General Fund Impact:

Resources	
Miscellaneous Income – Insurance Reimbursement	\$190,000
Requirements:	
Fire – Emergency Operations	\$190,000

C. Mobile Integrated Health Program

The Gresham Fire Department receives quarterly reimbursements from our ambulance service provider AMR. These reimbursements help recover the costs for disposable medical supplies used on scene by our firefighters.

This item recognizes additional medical supply reimbursements and appropriates it to help purchase medical supplies, tools, and equipment on the department's frontline vehicles.

Budgetary Effect

Designated Purpose Fund Impact:

Resources:	
Intergovernmental Revenue – Other Service Agreements	\$205,000
Requirements:	
Fire – Mobile Integrated Health	\$205,000

D. Metro Housing Bond Interest Proceeds

In 2018, voters approved Metro Ballot Measure 26-199 authorizing Metro to issue general obligation bonds to fund the development, acquisition and preservation of affordable housing in Multnomah and Clackamas counties. The City of Gresham received a portion of the bond funding to create or preserve affordable housing within the city. Metro has accumulated interest earnings on the bond proceeds and is going to distribute them to participating jurisdictions. Gresham expects to receive approximately \$2 million in interest proceeds.

This item recognizes the interest proceeds and appropriates it by project and administrative allocations as outlined in the intergovernmental agreement.

Budgetary Effect

Designated Purpose Fund Impact:

Resources:

Intergovernmental Revenue – Metro Shared Revenue	\$2,015,000
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Requirements:

Urban Design & Planning – Metro Housing Bond	\$2,015,000
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E. Contamination Reduction Program

The Oregon Legislature passed the Plastic Pollution and Recycling Modernization Act during the 2021 legislative session with implementation starting in July 2025. The law introduced a contamination reduction fee paid by plastic producers of \$3 per person to fund improvements to the State's recycling system, implement contamination reduction programs, and improve curbside recycling, education and outreach in cities. Gresham expects to receive the first allocation of funding for this program in FY25-26 from Circular Action Alliance Oregon, a nonprofit approved by the Oregon Department of Environmental Quality to manage program compliance and funding.

This item accepts and appropriates revenue into the Designated Purpose Fund for this program.

Budgetary Effect

Designated Purpose Fund Impact:

Resources:

Miscellaneous Income – Other Service Agreements	\$350,000
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Requirements:

Environmental Services – Contamination Reduction	\$350,000
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Accept & Appropriate Grants

F. Oregon Business Development Department – Civic Neighborhood Grant

The State of Oregon, acting by and through its Oregon Business Development Department (OBDD), has awarded the City of Gresham \$3 million to – with the assistance of a professional engineer licensed in Oregon – design and construct water, stormwater and wastewater utility improvements associated with a housing development at the northeast corner of NW 15th Avenue and Civic Drive. It will also be used to support water, sewer and stormwater infrastructure costs in other housing projects within Gresham's Civic Neighborhood.

This item accepts and appropriates grant revenue into the Designated Purpose Fund.

Budgetary Effect

Designated Purpose Fund Impact:

Resources:	
Intergovernmental Revenue – State Grants	\$3,000,000
Requirements:	
Urban Design & Planning – UDP Projects	\$3,000,000

G. Urban Sustainability Directors Network – Climate Action Grant

The Urban Sustainability Directors Network awarded a \$10,000 grant to mobilize the Gresham community around climate resilience via outreach and education. Outreach efforts will culminate in three community workshops where the community can gain skills to prepare for hotter summers. This grant supports the goals of Gresham's Climate Action Plan.

This item accepts and appropriates grant revenue in the Designated Purpose Fund.

Budgetary Effect

Designated Purpose Fund Impact:

Resources:	
Miscellaneous Income – Other Service Agreements	\$10,000
Requirements:	
Environmental Services – Sustainability Grants	\$10,000

Carryover Appropriation

H. Metro Bulky Waste Grant Carryover

Metro awarded a grant in fiscal year 2022/23 so that the City of Gresham could address the illegal dumping of trash in the public right of way. This targeted funding helps reduce both the time and costs required of the City's Code Enforcement staff through a more efficient and effective response to illegal dumping. It was anticipated that these grant funds would be fully spent in fiscal year 2024/25, but some funds remained.

This item appropriates the unspent grant funds in the Designated Purpose Fund to complete this work.

Budgetary Effect

Designated Purpose Fund Impact:

Resources:	
Intergovernmental Revenue – Local Grant	\$21,000
Requirements:	
Environmental Services – Sustainability Grants	\$21,000

Other

I. Budget Housekeeping – Transfers

A minor budgeting discrepancy was discovered after the fiscal year 2025/26 budget was adopted. Transfers In and Transfers Out were not balanced between Resources and Requirements. Overall, the adopted budget was balanced and legally compliant. This action will correct the mis-categorization of revenue.

This item will recategorize the revenue from Interfund Transfers In to Beginning Balance, correcting the error.

Budgetary Effect

Designated Purpose Fund Impact:

Resources:	
Interfund Transfers – General Fund	(\$195,000)
Beginning Balance	\$195,000

Debt Service

J. Fire Engine Debt Financing

On October 7, 2025, Gresham City Council authorized city staff to move forward with the financing of three fire engines ordered in April 2024. This item was previously taken to the Gresham Finance Committee on September 17, 2025, where the committee recommended the financing arrangement. The first loan payment is due in May 2026.

This item recognizes the financing proceeds into the General Fund and transfers sufficient funds to the Debt Fund to make the first loan payment. The fiscal year 2025/26 Adopted Budget included the appropriation for the purchase of the fire engines utilizing General Fund cash. The financing arrangement will replace the use of anticipated General Fund cash allowing this cash to be placed in the General Fund ending fund balance.

Budgetary Effect

General Fund Impact:

Resource:

Beginning Balance	\$3,100,000
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Requirements:

Interfund Transfers – General Government Debt Service Fund	\$100,000
Unappropriated	\$3,000,000

General Government Debt Service Fund Impact:

Resources:

Interfund Transfers – General Fund	\$100,000
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Requirements:

Debt Service	\$100,000
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General Fund Fiscal Year 2025/26

	Adopted Budget 7/1/25	Transfers/ Resolutions 7/1/25-11/3/25	Recommended Supplemental Budget 11/4/25	Revised Budget 11/4/25
RESOURCES				
Beginning Balance	34,570,000	-	3,100,000 ¹	37,670,000
Operating Revenues				
Taxes	39,876,000	-	-	39,876,000
Licenses & Permits	541,000	-	-	541,000
Intergovernmental Revenue	22,661,000	-	158,000 ²	22,819,000
Charges for Services	8,705,000	-	-	8,705,000
Utility License Fees	23,755,000	-	-	23,755,000
Miscellaneous Income	643,000	-	190,000 ³	833,000
Internal Service Charges	1,046,880	-	-	1,046,880
Subtotal	97,227,880	-	348,000	97,575,880
Interfund Transfers	84,000	-	-	84,000
TOTAL RESOURCES	131,881,880	-	3,448,000	135,329,880
REQUIREMENTS				
Operating Expenditures				
Police	55,350,458	-	-	55,350,458
Fire	43,449,051	-	348,000 ^{2, 3}	43,797,051
Economic Development	1,180,945	-	-	1,180,945
Community Livability	1,723,506	-	-	1,723,506
Youth & Recreation Services	739,198	-	-	739,198
Parks	5,856,381	-	-	5,856,381
Subtotal	108,299,539	-	348,000	108,647,539
Interfund Transfers	2,911,000	-	100,000 ¹	3,011,000
Contingency	1,522,000	-	-	1,522,000
Unappropriated	19,149,341	-	3,000,000 ¹	22,149,341
Subtotal	23,582,341	-	3,100,000	26,682,341
TOTAL REQUIREMENTS	131,881,880	-	3,448,000	135,329,880

NOTES:

¹ Item J: Fire Engine Debt Financing

² Item A: Fire Conflagrations Reimbursement

³ Item B: Insurance Reimbursement - Fire

Designated Purpose Fund Fiscal Year 2025/26

	Adopted Budget 7/1/25	Transfers/ Resolutions 7/1/25-11/3/25	Recommended Supplemental Budget 11/4/25	Revised Budget 11/4/25
RESOURCES				
Beginning Balance	20,855,000	-	195,000 ¹	21,050,000
Operating Revenues				
Taxes	284,000	-	-	284,000
Intergovernmental Revenue	22,110,000	-	5,241,000 ^{2, 3, 4, 6}	27,351,000
Charges for Services	594,000	-	-	594,000
Miscellaneous Income	3,011,000	-	360,000 ^{5, 7}	3,371,000
Subtotal	25,999,000	-	5,601,000	31,600,000
Interfund Transfers	526,000	-	(195,000) ¹	331,000
TOTAL RESOURCES	47,380,000	-	5,601,000	52,981,000
REQUIREMENTS				
Operating Expenditures				
Citywide Services	4,951,372	-	-	4,951,372
Police	2,934,324	-	-	2,934,324
Fire	881,000	-	205,000 ³	1,086,000
Urban Design & Planning	8,350,791	-	5,015,000 ^{4, 6}	13,365,791
Economic Development	7,339,000	-	-	7,339,000
Community Livability	2,427,273	-	-	2,427,273
Youth & Recreation Services	6,020,080	-	-	6,020,080
Parks	484,000	-	-	484,000
Environmental Services	5,357,000	-	381,000 ^{2, 5, 7}	5,738,000
Subtotal	38,744,840	-	5,601,000	44,345,840
Interfund Transfers	6,874,000	-	-	6,874,000
Unappropriated	1,761,160	-	-	1,761,160
Subtotal	8,635,160	-	-	8,635,160
TOTAL REQUIREMENTS	47,380,000	-	5,601,000	52,981,000

NOTES:

- ¹ Item I: Budget Housekeeping - Transfers
- ² Item H: Metro Bulky Waste Grant Carryover
- ³ Item C: Mobile Integrated Health Program
- ⁴ Item D: Metro Housing Bond Interest Proceeds
- ⁵ Item E: Contamination Reduction Program
- ⁶ Item F: OBDD Civic Neighborhood Grant
- ⁷ Item G: Solid Waste USDN Climate Action Grant

General Government Debt Service Fund

Fiscal Year 2025/26

	Adopted Budget 7/1/25	Transfers/ Resolutions 7/1/25-11/3/25	Recommended Supplemental Budget 11/4/25	Revised Budget 11/4/25
RESOURCES				
Beginning Balance	57,000	-	-	57,000
Interfund Transfers	6,186,000	-	100,000 ¹	6,286,000
TOTAL RESOURCES	6,243,000	-	100,000	6,343,000
REQUIREMENTS				
Debt Service	6,186,000	-	100,000 ¹	6,286,000
Unappropriated	57,000	-	-	57,000
Subtotal	6,243,000	-	100,000	6,343,000
TOTAL REQUIREMENTS	6,243,000	-	100,000	6,343,000

NOTES:

¹ Item J: Fire Engine Debt Financing