1333 NW Eastman Parkway
Gresham, OR 97030

503-618-3000
GreshamOregon.gov

Meeting Agenda | Finance Committee

Wednesday, September 16, 2026
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 – July 15, 2026	5 min
4.	City Manager Introduction	10 min
5.	Property Tax 101	30 min
6.	Budget to Actual Reporting	10 min
7.	Project Updates	5 min
8.	Committee Business	5 min
9.	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/84516186368?pwd=ZA3vPbGc178UCcPGWbmbwXw3nPhDaH.1
Passcode: tkY0b341Nr

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Meeting Date: September 16, 2026
Agenda Executive Summary

5. Property Tax 101
Presented by Elizabeth McCann, Budget & Finance Director and Ian Peterson, Sr Financial Analyst

Requested Action: Information and Committee Discussion

6. Budget to Actual Reporting
Presented by Bill Eggert, Budget Manager
Staff will present the preliminary year-end budget to actual report for fiscal year 25/26. A final report will be shared with the committee after the conclusion of the audit.

Requested Action: Information and Committee Discussion

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

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Meeting Date: September 16, 2026
Agenda Item: 3. Meeting Minutes – July 15, 2026

Attached are the draft minutes for the July 15, 2026 Finance Committee meetings. Please review them prior to the meeting. Approval of the minutes will be included on the agenda.

City of Gresham Finance Committee
Wednesday, July 15, 2026, 7:00 p.m.
Zoom Meeting Minutes

Finance Committee Members Present:
Mike Schultze, Vice-Chair
Nick McWilliams, Chair
Rusty Allen
Anisa Ali *joined at 7:10 pm*
Faith Luch *joined at 7:05 pm*

Finance Committee Members Absent:
Preston Pace

Council Liaison in Attendance:
Janine Gladfelter

Staff Members in Attendance:
Elizabeth McCann, Director of Budget & Finance
Susan Brown, Finance & Accounting Manager
Bill Eggert, Budget Manager
Ellen Van Riper, City Attorney
Terryl Aguon, Treasury Analyst
Christina Ott, Administrative Analyst

Marijana Mota (Recording Secretary)

1. Convene Meeting and Roll Call

The meeting was convened at 7:03pm by Chair McWilliams.

The agenda items were reordered to present items not requiring a quorum first.

5. Levy Update

Mr. Eggert began with his presentation.

"Presentation can be seen as a part of Attachment A"

Mr. McWilliams asked for a summary of the subcommittee's question that is being researched on the overtime.

Ms. McCann explained that staff are reviewing how overtime costs should be allocated. The question is whether overtime should be charged to the fund where the overtime originated or to the fund of the employee who worked the overtime shift. She noted that the City's payroll system automatically charges overtime to the employee filling the overtime shift and does not identify which employee or fund created the overtime need. It was a point of discussion at the Public Safety Levy Committee. Staff are conducting analysis and will return to the committee with their findings and recommendations.

Mr. McWilliams commented that the issue works both ways and said he understood the committee's concern. He noted that it affects multiple funding sources for Fire including the General Fund and the Public Safety Levy.

Ms. McCann noted that the Fire Department operates as an integrated system, and overtime shifts must be filled to meet operational needs, and which employee fills the shift is often based on availability rather than which position created overtime.

Mr. Eggert added that similar overtime allocation questions apply to the Police Department, where employees are funded through the General Fund, the Police, Fire and Parks Subfund, and the Public Safety Levy. Staff are reviewing the issue and will provide the Public Safety Levy Committee with additional information.

Faith Luch joined the meeting at 7:05 and Anisa Ali joined the meeting at 7:10, during the presentation. The committee returned to the agenda items that were skipped.

2. Public Comment

None.

3. Meeting Minutes – June 17, 2026

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

"Approve the meeting minutes as distributed."

Motion passes unanimously.

4. Election of Chair

Mr. McWilliams reviewed the rules and regulations for electing a new Chair for the Finance Committee.

There was a motion made by Mr. Allen and seconded by Ms. Ali to:

"Appoint Nick McWilliams to continue serving as the Chair of the Finance Committee."

Motion passes unanimously.

5. State Revolving Loan – Stormwater

Ms. McCann introduced Ms. Aguon to present the next two agenda items. She noted that the committee would need to make a separate recommendation to the Council for each presentation.

Ms. Aguon began with her presentation.

"Presentation can be seen as a part of Attachment B"

Ms. McCann noted that the original project included 30 tree wells, while the current phase includes 20. She explained that costs per tree well are slightly higher because additional right-of-way must be acquired for this phase than the initial Phase 1 of this project.

Mr. McWilliams asked whether acquiring the right-of-way could affect the forgivable loan timeline.

Ms. Aguon explained that there is no anticipated risk with the right-of-way since it is owned by the Gresham-Barlow School District. She noted that the project has additional funding sources, including an federal grant that coincides with this project, and the stormwater State Revolving Fund loan. Staff are working with Oregon DEQ and they have extended timelines on their end because the additional funds that they are passing to City of Gresham.

Ms. Ali asked whether there will be ongoing maintenance costs after the projects are completed and how that is being planned.

Ms. McCann explained that the tree wells will have some ongoing maintenance costs, but they are expected to be minimal. She noted that these costs have already been included in the stormwater fund's long-term financial forecast. Staff updates these forecasts regularly and account for future operating costs of capital projects as part of the Capital Improvement Program process. She clarified that the current discussion is focused on the project's capital costs and financing.

Ms. Ali asked how tree wells benefit the community.

Ms. McCann explained that tree wells are a green stormwater management tool that use natural processes to filter stormwater, remove pollutants, and offer shade to reduce temperatures. She noted that they provide a lower-cost, lower-maintenance alternative to traditional stormwater systems with pipes underground. Ms. McCann offered to follow up with Ms. Ali with additional technical details.

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

"Move to recommend that Council authorize and approve the City to enter into a forgivable loan of up to $1,000,000.00 for tree wells with Oregon DEQ from the State Revolving Fund."

Motion passes unanimously.

6. **State Revolving Loan – Wastewater Treatment Plant**
   Ms. Aguon continued with her presentation.

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"Presentation can be seen as a part of Attachment B"

Mr. Allen asked regarding the source of the balance.

Ms. McCann explained that staff anticipated using a combination of funding sources because available rate revenue was insufficient to fund the entire project. The State Revolving Fund (SRF) loan program is currently more advantageous than issuing debt on the open market. She noted that the City is not prepared to issue bonds at this time and that issuing debt is generally more cost-effective when multiple capital projects can be bundled together. Because the City is currently financing a single project, the SRF program is attractive due to its lower interest rates and its suitability for financing an individual project. The remaining contribution has been incorporated into the wastewater financial plan. The balance of the project will be funded through System Development Charges (SDCs), which are fees paid by developers to provide additional system capacity needed to accommodate growth.

Councilor Gladfelter asked if capacity has been reached.

Ms. McCann stated that the system has not reached capacity and that the project is being planned to accommodate future capacity.

Councilor Gladfelter asked about the terms of the loan.

Ms. Aguon responded that the loans have long-term financing and can reach terms of up to 25 years.

Ms. Luch asked whether SDCs and rate payers would make up the difference.

Ms. McCann explained SDC is a charge for developers when new residential or commercial development occurs, and they will draw on the system as it exists. The system development charges are intended to fund the additional system capacity to serve growth. The SDC revenue will fund the balance of the project and will also be used to pay debt service. She clarified the balance is not funded by rate payers.

Mr. McWilliams asked whether future SDC revenue projections are based on assumptions of expected growth and construction.

Ms. McCann explained that the City currently has SDC funds on hand that are available for use on the project. SDC revenue projections are based on conservative growth assumptions. Because SDC revenues can vary, staff intentionally avoids overcommitting anticipated SDC revenues. If cash reserves and future SDC revenues are insufficient to meet debt service obligations, the City would need to use rate revenue collected from ratepayers to cover the shortfall.

Mr. McWilliams expressed concern about the City's current and future wastewater treatment capacity and asked how much additional capacity the project would provide.

Ms. McCann explained that the City currently has two digesters and is constructing a third, which will increase capacity by 50 percent. She noted that the existing digesters are similar in size and that the last one was built in 1987.

Mr. McWilliams asked what would happen if the City reached capacity.

Ms. McCann explained that if capacity is reached, the City may need to place a moratorium on new development. To avoid that, the City prepares long-range master plans that project growth and infrastructure needs over the next 20 to 50 years. She stated that this is the final project in the current master plan and building was held off until the need for additional capacity approached. The new digester will add approximately 30 million gallons of capacity to the wastewater system.

Ms. McCann also noted that the City's financial policy limits debt financing to a term no longer than the expected life of the asset. She stated that the new facility is expected to last well beyond the 20-year loan repayment period.

Mr. McWilliams asked whether maintenance costs will be funded by ratepayers.

Ms. McCann explained that ongoing maintenance and operating costs will be funded through rate revenue. She noted that while SDCs help pay for new capacity, new development becomes part of the utility's customer base and contributes to ongoing maintenance and operations through utility rates.

Mr. McWilliams asked whether the cost of operating the additional treatment capacity would be higher in the early years, before the new capacity is fully utilized, and decrease as the system approaches full use.

Ms. McCann explained that most of the project cost is related to capital construction. Some ongoing operating costs are fixed, such as staffing, while other costs, including treatment chemicals, vary based on the amount of wastewater processed.

Mr. McWilliams asked whether the fixed operating costs associated would contribute to higher rates.

Ms. McCann responded that, for example, the project is not expected to require additional staffing. She explained that current staff will be able to operate the new digester as part of normal daily operations.

There was a brief discussion indicating that no additional staff are expected to be required for day-to-day operations.

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

“Move to recommend that Council authorize and approve the City to enter into a loan agreement of up to $20 million for a WWTP Anaerobic Digester with Oregon DEQ from the State Revolving Fund.”

Mr. McWilliams commented that this project is a significant investment in the future growth of Gresham. He noted that the project highlights the importance of getting future growth decisions right, including how the City approaches downtown planning and fee structures to remain competitive while ensuring

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necessary infrastructure is funded, and that thoughtful decisions need to be made to support the community's long-term success. He stated that while the project is a good investment, there is some concern about balancing costs between future growth and current ratepayers.

Ms. McCann explained that the City has completed smaller upgrades and improvements at the wastewater treatment plant over the years. She noted that the newest major facility at the plant is approximately 30 years old, and the City has been able to operate for a significant period of time without needing a major investment of this size.

Motion approved unanimously.

7. Project Updates

Ms. McCann began with updates:

- The new City Manager has started. The City Manager is expected to attend a committee meeting this fall.
- The City is in the year-end process. The next budget-to-actual report is expected to be presented in September with near-final figures.
- August Finance Committee meeting is canceled, which coincides with City Council break.

8. Committee Business

Councilor Gladfelter provided updates regarding upcoming community events.

9. Good of the order

None.

10. Meeting Adjournment

The meeting was adjourned by Chair McWilliams at 8:04 pm. The next Finance Committee meeting will be held on September 16, 2026, at 7pm.

Nick McWilliams, Chair

Marijana Mota, Recording Secretary

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Meeting Date: September 16, 2026
Agenda Item: 6. Budget to Actual Reporting

City of Gresham's Adopted Financial Policies include reporting requirements. Policy 15D calls for Budget to Actual reporting to be distributed to Finance Committee. The preliminary year-end report for FY 2025/26 is included for the Committee's information. Staff are still processing and reconciling year-end transactions prior to the completion of the external audit. This report is preliminary. The final report will be shared with the Committee upon completion of the audit.

CITY OF GRESHAM

Year-to-date Budget Report Narrative

Through Fiscal Year 2025/26 Period: 12 (June) - PRELIMINARY

Summary: Budget monitoring is conducted by Budget & Financial Planning and department management staff throughout each fiscal year. This allows any items of concern to be proactively addressed. This report is designed to give City Council a high-level overview of the status of the City's budget.

The Budget column includes any mid-year budget adjustments approved by City Council such as the Grant Accept & Appropriate and the Supplemental Budget actions that were approved by Council earlier this year. This column will change throughout the year from the Adopted Budget amounts as City Council approves budget adjustments.

In this report, funds and departments are listed in numerical order as they appear in the financial system, and does not necessarily match the order or groupings that are used in the budget document. A quick way to tell what type of fund or department is to look at the name. For example, capital and debt funds will have that designation included in the name.

Operating Funds: Operating funds are performing as expected in relation to budget and are expected to remain on track throughout the fiscal year. Currently, there are no significant concerns or items of note. A few notes on specific items:

General Fund – Police: Vacant positions have caused the low % of budget used.

General Fund –Economic Development: Vacant positions resulted in an underspending of the personnel budget, as well as funds budgeted for contracted services that were not utilized during the fiscal year.

General Fund – Youth & Recreation Services: Vacant positions have caused the low % of budget used.

Local Option Levy Fund – Police: The Police department is actively recruiting to fill. Additionally, the expansion of the BHU program is underway. These items led to a slow expenditure rate.

Designated Purpose Fund: This fund typically contains grants and other restricted funds. Spending in this fund is not proportional or even across the year, so % of budget used may appear to be low or elevated compared to the point in the year.

Infrastructure Development Fund – Environmental Services: Vacant positions have caused the low % of budget used.

Streetlight Fund – Environmental Services: This fund is also budgeted conservatively to allow for unexpected repairs to streetlights as needed.

CDBG/HOME Fund – Urban Design & Planning: With the uncertainty of timing of availability of additional CDBG/HOME awards, this fund was budgeted conservatively, and as a result is showing a low rate of expenditure. This program performed as expected based on the federal funds available.

Building Fund – Community Development: Vacant positions have caused the low % of budget used.

Urban Renewal Fund – Urban Renewal: The budget for this area was constructed to allow for a potential grant program as well as unexpected events (example: unanticipated GRDC-owned property repairs). Based on status of program activities, this fund performed as expected.

Wastewater Fund – Environmental Services: Due to the contract services for the operations of the Wastewater Treatment plant, this fund is budgeted conservatively to allow for reimbursement of repairs and other variable use supplies such a treatment supplies.

Administrative Services Fund – Office of Governance & Management: Vacant positions resulted in an underspending of the personnel budget, as well as funds budgeted for contracted services that were not utilized during the fiscal year.

Administrative Services Fund – Budget & Finance: Vacant positions resulted in an underspending of the personnel budget, as well as funds budgeted for contracted services that were not utilized during the fiscal year.

Administrative Services Fund – Citywide Services: This service area has multiple vacancies, but also some items such as unemployment claims that fluctuate from year to year but are budgeted conservatively to ensure sufficient funds if needed. These items resulted in the low % of budget used.

Equipment Replacement Fund – Citywide Services: The % of budget used appears to be low due to long periods of time between order and delivery.

Workers' Comp & Liability Management Fund – Citywide Services: Many of the expenses are claims related which that fluctuate from year to year but are budgeted conservatively to ensure sufficient funds if needed. In a typical year, the % of budget used should appear low.

COG Health & Dental Plans Fund – Citywide Services: As an insurance benefit fund, many of the expenses are related to claims. Since claims can fluctuate from year to year, this fund is budgeted conservatively to ensure sufficient funds if needed. In a typical year, the % of budget used should appear low.

Transfers: Transfers are scheduled to be made periodically throughout the year, based on the nature of each individual item and associated requirements. Some transfers are made once a year, some are made equally across all twelve months, and some are made as expenditures occur. Transfer may also be tied to funds that are budgeted conservatively or be tied to projects which may cross fiscal years. All of these reasons may cause the % of budget used to be low.

Capital Funds: Expenditures in Capital project funds are not evenly distributed across the fiscal year. There is a seasonality to these expenditures, since much of the work funded on these projects occurs during better weather in the summer and fall. This means that in the early and late parts of each year expenditures will be greater, with fewer expenditures in the winter and spring. Additionally, Capital project funds are budgeted conservatively, since many expenses are made during the summer, it can be difficult to predict when work on a project may occur based on weather, contractors, and supply availability. Therefore, the budget in these funds is designed to allow for expenditures to be made in either fiscal year of each summer.

Debt Service Funds: Debt Service payments are made on pre-defined schedules that typically call for 1-2 payments per year per debt instrument. In some Debt Service Funds, 100% of the annual payments are made by September of each year, while others may not have any payments until late in the fiscal year.

CITY OF GRESHAM

Year-to-date Budget Report

Through Fiscal Year: 2025/26 Period:12 (June)

Percentage of the year Complete: 100%

Fund	Department	Budget	Actuals	Remaining	% Used	PY Actuals	PY % Used
General Fund							
	Police	55,350,458	51,381,431	3,969,027	93%	43,878,379	90%
	Fire	43,797,051	41,609,696	2,187,355	95%	34,557,350	100%
	Economic Development	1,180,945	854,791	326,154	72%	976,733	77%
	Community Services	1,723,506	1,643,532	79,974	95%	1,346,176	77%
	Youth & Recreation Services	739,198	583,867	155,331	79%	-	
	Parks	5,856,381	5,489,859	366,522	94%	5,042,939	93%
	Transfers	3,018,000	2,779,490	238,510	92%	3,816,282	92%
	General Total	*111,665,539*	*104,342,665*	*7,322,874*	93%	89,617,859	93%
Local Option Levy Fund							
	Police	7,930,188	6,768,251	1,161,937	85%	5,805,851	84%
	Fire	5,852,905	5,832,904	20,002	100%	5,289,038	100%
	Local Option Levy Total	*13,783,093*	*12,601,155*	*1,181,938*	91%	11,094,890	91%
Urban Design & Planning Fund							
	Urban Design & Planning	4,563,205	4,128,897	434,308	90%	3,753,900	87%
	Transfers	79,000	79,000	-	100%	71,000	100%
	Urban Design & Planning Total	*4,642,205*	*4,207,897*	*434,308*	91%	3,824,900	87%
Solid Waste & Sustainability Fund							
	Environmental Services	1,595,721	1,512,454	83,267	95%	1,252,800	88%
	Solid Waste & Sustainability Total	*1,595,721*	*1,512,454*	*83,267*	95%	1,253,800	88%

CITY OF GRESHAM

Year-to-date Budget Report

Through Fiscal Year: 2025/26 Period:12 (June)

Percentage of the year Complete: 100%

Fund	Department	Budget	Actuals	Remaining	% Used	PY Actuals	PY % Used
Designated Purpose Fund							
	Citywide Services	4,951,372	1,276,877	3,674,495	26%	4,093,660	55%
	Police	2,934,324	704,548	2,229,776	24%	543,963	30%
	Fire	1,160,000	825,200	334,800	71%	193,184	15%
	Urban Design & Planning	13,365,791	1,900,736	11,465,055	14%	5,526,222	62%
	Economic Development	7,339,000	580,107	6,758,893	8%	961,554	16%
	Community Services	2,427,273	1,401,567	1,025,706	58%	2,141,652	68%
	Youth & Recreation Services	6,020,080	1,188,407	4,831,673	20%	3,491,835	80%
	Parks	484,000	-	484,000	0%	52,779	12%
	Environmental Services	5,738,000	912,820	4,825,180	16%	850,372	15%
	Transfers	6,874,000	1,381,262	5,492,738	20%	4,218,738	37%
	Designated Purpose Total	*51,293,840*	*10,171,524*	*41,122,316*	20%	22,073,959	44%
Rental Inspection Fund							
	Community Services	1,482,285	1,405,129	77,156	95%	1,025,367	89%
	Transfers	20,000	20,000	-	100%	20,000	100%
	Rental Inspection Total	*1,502,285*	*1,425,129*	*77,156*	95%	1,045,367	90%
System Development Charges Fund							
	Transfers	35,143,000	9,032,070	26,110,930	26%	8,333,069	22%
	System Development Charges Total	*35,143,000*	*9,032,070*	*26,110,930*	26%	8,333,069	22%
Infrastructure Development Fund							
	Environmental Services	4,938,338	3,981,906	956,432	81%	3,633,357	87%
	Transfers	79,000	79,000	-	100%	81,000	100%
	Infrastructure Development Total	*5,017,338*	*4,060,906*	*956,432*	81%	3,714,357	87%

CITY OF GRESHAM

Year-to-date Budget Report

Through Fiscal Year: 2025/26 Period:12 (June)

Percentage of the year Complete: 100%

Fund	Department	Budget	Actuals	Remaining	% Used	PY Actuals	PY % Used
Streetlight Fund							
	Environmental Services	716,887	530,875	186,012	74%	603,568	99%
	Transfers	1,779,000	776,697	1,002,303	44%	682,552	40%
	Streetlight Total	*2,495,887*	*1,307,572*	*1,188,315*	52%	1,286,121	56%
Transportation Fund							
	Environmental Services	15,560,922	14,009,805	1,551,117	90%	11,717,357	86%
	Transfers	18,492,000	11,023,270	7,468,730	60%	10,962,353	55%
	Transportation Total	*34,052,922*	*25,033,075*	*9,019,847*	74%	22,679,710	68%
CDBG & HOME Fund							
	Urban Design & Planning	3,290,512	1,555,787	1,734,725	47%	2,240,000	58%
	Community Development	-	-	-	0%	-	
	Transfers	467,000	92,341	374,659	20%	-	
	CDBG & HOME Total	*3,757,512*	*1,648,128*	*2,109,384*	44%	2,240,000	51%
Building Fund							
	Community Development	6,380,549	5,148,588	1,231,961	81%	4,356,785	77%
	Transfers	35,000	21,948	13,052	63%	34,347	6%
	Building Total	*6,415,549*	*5,170,536*	*1,245,013*	81%	4,391,132	70%
Urban Renewal Fund							
	Urban Renewal	2,016,000	1,166,210	849,790	58%	1,380,559	59%
	Transfers	40,000	2,924	37,076	7%	-	0%
	Urban Renewal Total	*2,056,000*	*1,169,134*	*886,866*	57%	1,380,559	58%
Parks Capital Improvement Fund							
	Capital Improvement	15,394,000	2,935,438	12,458,562	19%	10,041,046	43%
	Parks Capital Improvement Total	*15,394,000*	*2,935,438*	*12,458,562*	19%	10,041,046	43%
General Development Cap Impr Fund							
	Capital Improvement	8,623,000	17,204	8,605,796	0%	1,014,526	10%
	General Development Cap Impr Total	*8,623,000*	*17,204*	*8,605,796*	0%	1,014,526	10%

CITY OF GRESHAM

Year-to-date Budget Report

Through Fiscal Year: 2025/26 Period:12 (June)

Percentage of the year Complete: 100%

Fund	Department	Budget	Actuals	Remaining	% Used	PY Actuals	PY % Used
Transportation Capital Impr Fund							
	Capital Improvement	52,536,000	11,269,452	41,266,548	21%	8,943,315	18%
	Transportation Capital Impr Total	*52,536,000*	*11,269,452*	*41,266,548*	21%	8,943,315	18%
Urban Renewal Capital Impr Fund							
	Capital Improvement	10,392,000	470,012	9,921,988	5%	2,099,515	28%
	Urban Renewal Capital Impr Total	*10,392,000*	*470,012*	*9,921,988*	5%	2,099,515	28%
General Government Debt Svc Fund							
	Debt Service	6,286,000	6,269,498	16,502	100%	6,193,687	100%
	General Government Debt Svc Total	*6,286,000*	*6,269,498*	*16,502*	100%	6,193,687	100%
Pension Bond Debt Service Fund							
	Debt Service	2,475,000	2,474,853	147	100%	2,376,268	100%
	Pension Bond Debt Service Total	*2,475,000*	*2,474,853*	*147*	100%	2,376,268	100%
Water Fund							
	Environmental Services	19,139,170	17,798,353	1,340,817	93%	15,393,645	90%
	Transfers	15,330,000	9,659,617	5,670,383	63%	24,532,049	91%
	Water Total	*34,469,170*	*27,457,970*	*7,011,200*	80%	39,925,694	91%
Water Capital Improvement Fund							
	Capital Improvement	72,740,000	14,200,753	58,539,247	20%	35,481,059	36%
	Water Capital Improvement Total	*72,740,000*	*14,200,753*	*58,539,247*	20%	35,481,059	36%
Water Debt Service Fund							
	Debt Service	2,603,000	1,934,617	668,383	74%	1,796,749	60%
	Water Debt Service Total	*2,603,000*	*1,934,617*	*668,383*	74%	1,796,749	60%
Stormwater Fund							
	Environmental Services	14,009,023	12,866,397	1,142,626	92%	11,244,188	90%
	Transfers	6,248,000	2,182,204	4,065,796	35%	2,329,038	40%
	Stormwater Total	*20,257,023*	*15,048,601*	*5,208,422*	74%	13,573,226	74%

CITY OF GRESHAM

Year-to-date Budget Report

Through Fiscal Year: 2025/26 Period:12 (June)

Percentage of the year Complete: 100%

Fund	Department	Budget	Actuals	Remaining	% Used	PY Actuals	PY % Used
Stormwater Capital Improvement Fund							
	Capital Improvement	16,635,000	1,854,676	14,780,324	11%	1,783,925	15%
	Stormwater Capital Improvement	*16,635,000*	*1,854,676*	*14,780,324*	11%	1,783,925	15%
Stormwater Debt Service Fund							
	Debt Service	264,000	262,204	1,796	99%	263,438	98%
	Stormwater Debt Service Total	*264,000*	*262,204*	*1,796*	99%	263,438	98%
Wastewater Fund							
	Environmental Services	20,874,746	18,675,883	2,198,863	89%	16,605,729	85%
	Transfers	12,301,000	2,283,584	10,017,416	19%	1,263,204	10%
	Wastewater Total	*33,175,746*	*20,959,467*	*12,216,279*	63%	17,868,933	56%
Wastewater Capital Improvement Fund							
	Capital Improvement	51,144,000	11,958,831	39,185,169	23%	10,651,272	19%
	Wastewater Capital Improvement	*51,144,000*	*11,958,831*	*39,185,169*	23%	10,651,272	19%
Wastewater Debt Service Fund							
	Debt Service	1,563,000	1,558,584	4,416	100%	517,004	100%
	Wastewater Debt Service Total	*1,563,000*	*1,558,584*	*4,416*	100%	517,004	100%
Facilities & Fleet Management Fund							
	Citywide Services	7,580,822	6,890,781	690,041	91%	6,195,226	90%
	Transfers	1,621,000	1,593,758	27,242	98%	2,479,000	100%
	Facilities & Fleet Management Total	*9,201,822*	*8,484,539*	*717,283*	92%	8,674,226	93%
City Facility Capital Fund							
	Capital Improvement	3,377,000	3,031,310	345,690	90%	8,690,709	56%
	City Facility Capital Total	*3,377,000*	*3,031,310*	*345,690*	90%	8,690,709	56%
City Facility Debt Service Fund							
	Debt Service	330,000	302,758	27,242	92%	-	0%
	City Facility Debt Service Total	*330,000*	*302,758*	*27,242*	92%	-	0%

CITY OF GRESHAM

Year-to-date Budget Report

Through Fiscal Year: 2025/26 Period:12 (June)

Percentage of the year Complete: 100%

Fund	Department	Budget	Actuals	Remaining	% Used	PY Actuals	PY % Used
Legal Services Fund							
	City Attorney's Office	2,001,895	1,865,760	136,135	93%	1,670,194	96%
	Legal Services Total	*2,001,895*	*1,865,760*	*136,135*	93%	1,670,194	96%
Administrative Services Fund							
	Office of Governance & Mgmt	4,487,895	3,938,367	549,528	88%	2,847,938	79%
	Budget & Finance	9,469,877	8,461,751	1,008,126	89%	7,151,316	86%
	Information Technology	9,272,850	8,525,836	747,014	92%	7,963,148	93%
	Citywide Services	5,387,583	3,962,669	1,424,914	74%	4,406,590	87%
	Transfers	433,000	51,000	382,000	12%	205,715	35%
	Administrative Services Total	*29,051,205*	*24,939,623*	*4,111,582*	86%	22,574,707	86%
Enterprise System Replacement Fund							
	Capital Improvement	920,000	13,063	906,937	1%	44,959	5%
	Enterprise System Replacement Total	*920,000*	*13,063*	*906,937*	1%	44,959	5%
Equipment Replacement Fund							
	Citywide Services	8,389,000	4,127,390	4,261,610	49%	4,702,486	44%
	Transfers	2,000	1,159	841	58%	-	0%
	Equipment Replacement Total	*8,391,000*	*4,128,549*	*4,262,451*	49%	4,702,486	44%
Workers' Comp & Liability Mgmt Fund							
	City Attorney's Office	4,620,313	2,925,780	1,694,533	63%	2,778,088	65%
	Transfers	29,000	29,000	-	100%	-	0%
	Workers' Comp & Liability Mgmt Total	*4,649,313*	*2,954,780*	*1,694,533*	64%	2,778,088	65%
COG Health & Dental Plans Fund							
	Citywide Services	19,334,000	11,148,486	8,185,514	58%	9,877,954	60%
	Transfers	321,000	321,000	-	100%	299,000	100%
	COG Health & Dental Plans Total	*19,655,000*	*11,469,486*	*8,185,514*	58%	10,176,954	61%