

CITY OF GRESHAM

Fiscal Year
2024/25



PROPOSED BUDGET

CITY OF GRESHAM OREGON

Proposed Budget for Fiscal Year 2024/25

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INVENTIVE

PRACTICAL

NIMBLE

COLLABORATIVE

EQUITABLE

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Budget Message

Fiscal Year 2024/2025

In my last budget message, three years ago when I served as interim City Manager, I wrote about the need for urgent action to address the City's financial challenges and expressed my absolute faith that this organization would forge a new path to sustainable, relevant and effective services. Since then, we've embarked on a transformative path outlined by our Financial Road Map, laying the groundwork for a comprehensive long-term financial strategy.

In the last few months, since I stepped once more into the interim City Manager role, significant strides have been made in key initiatives, serving as beacons of hope and progress amidst uncertainty. Our City Council invested \$1.2 million in American Rescue Plan Act (ARPA) federal pandemic relief funds to immediately address safety upgrades at our fire stations, and that work is well underway. Gradin Sports Park, decades in the making, is now fully funded thanks to state and federal grants and ARPA, with construction beginning later this year. We've explored options to operate more efficiently and effectively, from analyzing how to reduce Fire Department overtime to examining our contracts for service to ensure our costs are fully recovered. And, we've secured a \$7 million investment from the state and federal legislature to fund transformative projects—more on that below.

Our journey towards fiscal stability has been marked by prudent management and strategic decision-making, allowing us to weather the storm through the judicious use of one-time funds and targeted reductions. The Fiscal Year 2024/2025 budget continues us down that path, by proposing strategic reductions in expenses while also prioritizing modest investments in critical services that support our Strategic Plan goals. Below are a few highlights.

Fiscal Year 2024/2025 Budget Highlights

Financial Road Map: Step One

The proposed budget assumes completion of step one of our Financial Road Map, which includes two essential keys to the City's financial stability: passage of a voter-approved operating levy and a public safety fee.

City Council unanimously voted to ask Gresham voters to consider the Fire and Police levy at the May 21 election. The results of that election are unknown at the print time of this budget document. The ballot measure adopted by City Council provides some context as to why they voted to refer this levy to the voters:

“More people need more first responders. The number of firefighters and police officers has not kept pace with city population growth. Gresham's population has grown 19% over the past twenty years, while daily minimum firefighter staffing has only increased 9%. Gresham has one less sworn police officer than twenty years ago.

A dedicated levy will result in more firefighters and police officers to better serve and protect all Gresham residents.

In an emergency, every second counts. Increasing calls for emergency, and often life-saving, fire and police services combined with too few first responders means slower response times.

This levy retains an average of 30 public safety positions per year and funds 13 more firefighter positions and 9 more police officer positions, leading to quicker response times and a safer community. By law, the levy can only be used for police and fire services.

Budget Message

More safety for seniors, children, and neighborhoods. 20% of Gresham residents are age 60 and over and 23% are age 18 or under. The city is home to 28 senior living communities, 138 adult foster care homes, and 3 school districts serving more than 30,000 children.

A dedicated levy will mean more neighborhood patrols to prevent, engage, and investigate drug related crimes and property and violent crimes that threaten community safety.”

City Council also voted in April to keep the Police, Fire and Parks fee at \$15 per month. While this fee supports only 9% of current public safety needs, it's vital. However, to meet the need for additional firefighters and police officers to enhance public safety, both the levy and fee are essential in this budget.

Service Reductions

Gresham is the fourth largest city in Oregon. Even though Hillsboro lags behind Gresham as the fifth largest city, their General Fund budget is 56% larger than ours. I can attest that in my 26 years serving the City, this organization meticulously scrutinizes every expense and strives to operate as leanly and efficiently as possible. In the past three years, the City has eliminated 30 positions, including several high-level management roles, resulting in a \$8.7 million reduction in expenses.

Recognizing the importance of demonstrating continued efficiency and prudent expense management to our community, this proposed budget eliminates an additional 16 permanent and limited-term positions. The impact of this is as follows:

- The mediation services provided by East County Resolutions have been eliminated. This was an incredibly difficult decision, but ultimately, analyzing the impact to our General Fund as well as the relatively low use of this program by the community, it is simply a service we can no longer afford to provide.
- Redistribution of additional responsibilities among existing staff to ensure continuity of service to our neighborhood association program.
- Consolidation of various administrative and program support functions within economic and community development and urban renewal.
- Removal of three apprentice and trainee positions citywide, while maintaining engagement with aspiring public servants through internship opportunities, our Youth Advisory Council, and youth services programs.
- Elimination of a position dedicated to strategic plan data analysis and reporting, with staff absorbing some responsibilities.

Strategic Investments

For FY 2024/2025, this budget provides a framework to continue critical investments in Gresham's future, particularly in areas not impacted by the City's General Fund. In addition, the proposed budget includes modest strategic investments aimed at long-term cost reduction and enhanced efficiency. A few highlights:

- **Cascade Groundwater Alliance:** Gresham's groundwater supply development, in partnership with the Rockwood Water People's Utility District, will maintain lower water rates compared to contracting with Portland. This proposed budget includes funding, through a federal loan as well as utility revenue, to keep this construction project on track towards its 2026 completion date.

Budget Message

- **Fire Department overtime cost reduction:** The budget includes hiring of three additional firefighters to mitigate historic high overtime costs within the Fire Department, resulting in a near-zero net cost due to reduced overtime expenses.
- **Facilities Team expansion:** Two Facilities team members would be added to address maintenance backlog at fire stations, because outsourcing maintenance and deploying firefighters for non-emergency tasks is no longer sustainable. These additional team members will also carry out Council's historic investment of \$1.2 million in federal pandemic relief funds to address safety concerns at our Fire stations as expediently as possible.
- **Grants management:** The proposed budget converts a vacant limited-term position into a permanent role to streamline grant tracking and reporting efforts, at no additional cost. The budget includes a modest amount of funding for a pilot program for grant writing and research services. This year alone, the City has successfully secured more than \$30 million in grant funds, which allows us to build sidewalks, trails and parks as well as offer critical services like our Police mental health crisis response and youth violence prevention program. This is an incredible achievement that we want to build on.

Critical Partnerships

As Gresham and its surrounding region experience growth, addressing complex challenges necessitates collaboration with partners at various levels of government. While the tangible outcomes of these partnerships may not always be evident in budget documents, they play a crucial role in benefiting our community. Key highlights include:

- **Legislative funding:** Recent legislative sessions have yielded significant financial support for Gresham, including \$7 million from state and federal sources. This funding has enabled vital programs such as youth violence prevention services and facilitated infrastructure improvements, such as upgrades to the Wastewater Treatment Plant. Additionally, state investments have helped overcome development barriers, bringing us closer to transforming the vacant former K-mart property into a vibrant community hub.
- **Homeless services:** In the last year our homeless service team connected 440 individuals with transportation, employment or housing resources and moved 60 homeless households to housing through rent assistance. This program is largely funded through our partners at Multnomah County and at press time, we are actively working on how we can grow this program to be even more successful to help more of our houseless population.
- **Cybersecurity partnership:** Recognizing the increasing threat of cybersecurity attacks, the City's IT department has partnered with Oregon State University to receive free security monitoring services during business hours, enhancing our ability to safeguard sensitive data and maintain operational continuity.

One-time Funding

While reliance on one-time funding is not a sustainable long-term strategy, it has been instrumental in navigating financial challenges and making strategic investments.

- **American Rescue Plan Act (ARPA) funds:** The City Council has invested ARPA pandemic relief one-time funding over the last few years to keep the community safe, build trails and directly assist both businesses and residents. This past year, ARPA funds were allocated for fire station safety improvements, Wy'East Way trail development, food assistance grants, and the completion of Gradin Sports Park. Additionally, ARPA funds have been utilized over the last two years to mitigate budget shortfalls, postponing the need for immediate service reductions.

Budget Message

- **Fund balance management:** Thanks to one-time revenue, a close eye on expenses and revenue projections that came in above what was forecasted, the City's fund balance—the amount that is set aside to be used as a cash carryover into the following year—is in a short-term healthier place. The fund balance serves as a crucial financial buffer, covering expenses until property tax revenue is received and providing a cushion against unforeseen economic challenges. In Gresham, over the last several years we have also used our fund balance to cover the annual budget shortfall in our General Fund. Long-term, our fund balance needs to be significantly higher than what our policies require—for example, at the current amount, absent any additional revenue or expense actions, this fund will be negative \$7.6 million in just three years. Therefore, it is important that the use of these funds is carefully considered, and that the City continues its work to address long-term financial sustainability.

As we stand at the precipice of change, the momentum gained emboldens our resolve to forge ahead. Over the last few years, the City has worked hard to demonstrate increased transparency and build trust with those we serve. We want our community to know that when they need us, we will be there—whether it is an ice storm that grinds the city to a halt, a loved one suffering from a heart attack, a traffic accident, or a family that needs help keeping a roof over their head. We know that the realization of our collective vision hinges on the unwavering support and investment of our community. I look forward to continuing to build that trust.

While the road ahead may not be easy, we are so fortunate that our City Council stands resolute, unwavering in its commitment to propel Gresham towards a brighter future. Our team of staff is dedicated, creative and driven by service. Together, we can overcome adversity and shape a city that we can all be proud of.

Respectfully Submitted,



Eric Schmidt, PE, SE, CBO

Interim City Manager

Budget Highlights & Comparison

Operating Budget – Adjusted Comparison – FY 2024/25 vs FY 2023/24

The City's budget for fiscal year 2024/25 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 2024/25 also 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 2024/25 is an increase of approximately 10.4% or \$18.6 million citywide. New levy-funded positions and related equipment comprise approximately \$2.5 million of the total. Further details are described below.

Personnel

- Staffing changes reflected in the fiscal year 2024/25 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 \$6.16 million for fiscal year 2024/25. This change includes \$1.14 million related to the addition of the new positions budgeted in the Local Option Levy Fund. The remainder of the increase is primarily a result of current and expected contractual obligations.

Benefits

- Benefit-related expenses citywide are expected to increase by approximately \$3.78 million. Of that amount, approximately \$1.04 million is related to the new positions budgeted in the Local Option Levy Fund. Many expenses related to benefits are based on payroll costs and employee demographics, so many budgeted changes are the result of the changes to staffing levels and payroll costs identified above as well as changes in demographics and rates.

Budget Highlights & Comparison

- The budget reflects an increase of 9.4% overall for the health insurance line-item, before factoring in the costs associated with the new levy-funded positions included in the fiscal year 2024/25 budget. Together, these represent an increase of approximately \$1.8 million across all funds. Insurance costs are based primarily on actuarial analysis that accounts for usage trends and market costs as well as reserve requirements. Changes in recent years to establish self-funded health and dental plans continue to show lower costs than what would likely have been experienced without the change to the current self-funded structure.
- Public Employee Retirement System (PERS) rates are set for a two-year period so there was no rate change from fiscal year 2023/24 to fiscal year 2024/25. The employee demographic continues to transition to the OPSRP program, which reflects previous system reforms and utilizes a lower rate than the Tier I/II program. The budget for fiscal year 2024/25 reflects an increase of 5.6%, or \$1.18 million, across all funds in the City, based on the changes to salary costs and numbers of positions.

Professional and Technical Services

- This category of the fiscal year 2024/25 budget shows an increase of \$1.77 million after the exclusion of pass-through items or large grants.
- Police and Fire show increases of approximately \$331,000 and \$149,000 respectively for dispatch services provided through Portland's Bureau of Emergency Management.
- The Wastewater Fund shows an increase of approximately \$552,000 in Contracted Services primarily for operation of the Wastewater Treatment Plant.
- The Local Option Levy Fund shows \$364,000 for contracted services for clinicians to supplement the Behavioral Health Unit (BHU) and their effective mobile-crisis response model.
- Budgets for contracted services in many areas typically fluctuate depending on the status of special funding received or special projects required. For fiscal year 2024/25, Legal, Infrastructure Development, Police, Fire and Parks all show decreases, while Urban Renewal, Fleet & Facilities, Budget & Finance, IT, Stormwater, Water and the City Manager's Office all show increased amounts related to special projects.

Property Services

- The Property Services category shows an increase for fiscal year 2024/25 of approximately \$175,000.
- Utility services overall show an increase of \$60,000 citywide, primarily in Facilities, Parks and Streetlights.
- Rent and lease related expenses are shown to increase by \$18,000. Increases for Police and Fleet are partially offset by decreases in Stormwater, IT and Parks.
- Cell phone/wireless services show an increase of \$76,200 citywide. The largest increase relates to wireless charges needed for water reservoir and pump station operations.
- Infrastructure R&M shows an increase of \$21,200 due to an increase in Transportation, partially offset by a decrease in Facilities.

Budget Highlights & Comparison

Other Services

- This category shows an increase of approximately \$1.05 million for fiscal year 2024/25, primarily resulting from the Oregon Legislature's passage of Senate Bill 1517 in 2024. The bill authorized the Urban Flood Safety & Water Quality District to assess charges to cities located within the geographic boundaries of the district, which includes Gresham. An appropriation of \$900,000 has been included in Stormwater to allow for the anticipated payment.
- Training and travel related costs are budgeted to increase by approximately \$79,500 on a citywide basis, recognizing that access to training for job specific functions and necessary certifications is critical to staff development and retention. Dues and memberships also show an increase of \$28,300, mostly for Administrative Services, Police and IT, to ensure access to information necessary for efficient and effective service delivery.
- Promotional activities and printing costs show small net increases.

Materials

- The net increase in this category is approximately \$1.4 million for fiscal year 2024/25.
- The cost of the water purchase from the City of Portland is budgeted approximately \$574,500 higher than fiscal year 2023/24.
- Fiscal year 2024/25 reflects an increase of \$702,900 replacement of computers and other Information Technology related expenditures. Changes primarily are reflected in IT, Equipment Replacement, Wastewater and Police.
- Supplies related to vehicle and equipment maintenance across several service areas are shown to increase by \$16,700. The fuel appropriation is shown to increase by \$21,000 for fiscal year 2024/25.
- Personal protective equipment is shown to increase by \$32,300, primarily for Police, Fire, and Environmental Services. First aid supplies are also shown to increase by \$20,600.

City Grants & Contributions

- Changes within this category show a total decrease of approximately \$327,200 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.
- Facilities shows a reduction of \$198,000 to better align with the remaining obligations related to an agreement with Veteran's groups.
- In the General Fund, Economic and Development Services shows a reduction of \$100,000 as the associated expense has been moved to the Designated Purpose Fund.

Insurance

- Workers' compensation and liability claims are budgeted based on actuarial analysis. Overall, this category shows an increase of approximately \$1.3 million for fiscal year 2024/25, primarily related to fees and charges associated with coverage and payment of claims. Changes in the insurance market continue to result in changes to the structure and availability of coverage, requiring an increased appropriation for claims to allow for greater uncertainty.

Budget Highlights & Comparison

Internal Payments

- The utility license fees paid by the City's water, wastewater and stormwater utilities are projected to increase by approximately \$704,000 in fiscal year 2024/25 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 \$2.62 million relative to fiscal year 2023/24 primarily related to scheduled vehicle and equipment replacement activity in the Equipment Replacement Fund.
- The General Fund also includes \$320,000 for vehicles and equipment needed to support new levy-funded positions in Police and Fire.
- Transportation also includes an appropriation for an additional street sweeper to better address operational needs throughout the City in a timely manner.

Operating Budget – Non-Adjusted Comparison – FY 2024/25 vs. FY 2023/24

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 – money 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.

Budget Highlights & Comparison

Non-Operating Budget Comparison – FY 2024/25 vs. FY 2023/24

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 2024/25 are described below:

Capital Improvement Projects

- The Transportation Capital Improvement Fund reflects an increase as several projects are progressing through the construction phase. These include NE Cleveland – Stark to Burnside, the Division Street Corridor project, and the intersection of 223rd and Stark.
- The Footpaths and Bike Routes Subfund, within the Transportation Capital Improvement Fund, shows an increased appropriation, primarily related to Gresham Fairview Trail Phase IV, as well as other grant funded projects, including pedestrian enhancements related to safe access to schools.
- The Stormwater Capital Improvement Fund shows an increase in appropriation relative to fiscal year 2023/24. The capital plan continues to emphasize pipe repair and replacement work as well as various restoration and retrofit projects.
- The Water Capital Improvement Fund shows a increased appropriation for fiscal year 2024/25 as work related to the expansion of the City’s groundwater system is further underway. Other projects focused on improving seismic resiliency of reservoirs and completing waterline and water meter repair and replacement also continue to be implemented as time and resources allow.
- The Wastewater Capital Improvement Fund also shows a noticeable increased appropriation for fiscal year 2024/25. Projects related to infrastructure refurbishment and process improvements at the Wastewater Treatment Plant show the largest increase in activity. These include projects related to nitrification and the removal of ammonia as needed to comply with regulatory requirements.
- The Parks Capital Improvement Fund reflects an increased appropriation related to the Gradin Sports Park, as construction is expected soon. The Metro Local Share allocation also continues into fiscal year 2024/25. A project related to Civic Neighborhood is also included to allow for the issuance of SDC credits in the event development activity occurs.
- The General Development Fund allows for system development charge credits to be issued for developer funded qualifying infrastructure improvements in Pleasant Valley and Springwater. The total appropriation for this fund allows development to proceed as anticipated.
- The Urban Renewal Capital budget shows a slight increase in appropriation, as the fiscal year 2024/25 budget allows for improvements to the Yamhill Corridor as well as preliminary design work related to a future replacement of Fire Station 74.
- The City Facility Capital Fund shows a decrease in appropriation for fiscal year 2024/25, following the conclusion of several larger projects.
- The Enterprise Systems Replacement Fund shows a reduced appropriation for fiscal year 2024/25. Projects in this fund include implementation of a new timekeeping system, upgrades to the City’s utility billing software, and other technology improvements.
- More information on capital project budgets can be found in the *Capital Funds* section of this document, or in the City’s *5-Year Capital Improvement Program* document.

Budget Highlights & Comparison

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 2024/25 are driven by changes in various capital programs described in the Capital section above. Additional changes in Interfund Transfers are associated with debt actions referenced in the Debt Service paragraph below. For more information regarding interfund transfers, see the *Additional Information* section of this document.

Contingency

- A separate contingency is appropriated in individual funds based on that fund's operating budget. For infrastructure-related funds this is typically set at 15% of the operating budget. For other funds the contingency is typically set between 5% and 15% of the operating budget. The General Fund typically includes a contingency set at 1.5% of the operating budget.

Debt Service

- The City utilizes a mix of long-term and short-term debt where appropriate to support capital construction projects. Fiscal year 2024/25 shows a reduction in appropriation for debt related expenses, as several prior issuances have been paid off and repayment of recent issues related to Water have not yet begun. 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 2024/25 shows a higher appropriation, consistent with the expected borrowing level.

Unappropriated

- Funds shown as unappropriated represent an ending fund balance, or future reserve, and cannot be accessed or utilized during the fiscal year. The amount includes funds identified for future uses such as equipment or infrastructure replacement and insurance reserves needed to meet actuarial requirements.

Resources and Requirements - All Funds

All Funds	2021/22	2022/23	2023/24	2024/25	2024/25	2024/25
	Actual	Actual	Revised	City	Budget	City
			Budget	Manager	Committee	Council
Resources				Proposed	Approved	Adopted
Taxes	34,620,812	36,347,942	37,549,000	50,925,400	-	-
Licenses & Permits	3,612,839	3,897,659	3,525,300	4,392,300	-	-
Intergovernmental	66,328,116	64,930,105	109,815,200	121,038,100	-	-
Charges for Services	75,357,471	75,275,871	87,405,300	92,113,200	-	-
Utility License Fees	20,939,070	23,326,250	23,676,900	25,763,800	-	-
Miscellaneous Income	8,326,300	21,005,941	20,314,000	17,971,000	-	-
Internal Payments	16,934,005	18,452,881	21,977,800	24,537,800	-	-
Interfund Transfers	50,713,661	39,150,626	86,752,518	113,408,600	-	-
Internal Svc Chrg	31,139,005	31,634,585	33,280,693	36,512,781	-	-
Financing Proceeds	77,443,668	-	38,804,700	34,078,906	-	-
Beginning Balance	264,052,029	331,631,725	353,159,983	358,580,049	-	-
Total Resources	649,466,976	645,653,585	816,261,394	879,321,936	-	-
Requirements						
City Manager's Office	2,624,322	2,783,924	3,339,343	3,450,051	-	-
City Attorney's Office	4,704,719	5,086,113	8,780,021	10,042,032	-	-
Budget & Finance	5,658,878	6,559,230	7,920,029	8,351,023	-	-
Information Technology	4,421,171	5,622,087	7,627,142	8,588,371	-	-
Citywide Services	21,740,385	27,671,644	47,246,694	51,867,061	-	-
Police	40,103,366	41,705,730	52,503,991	57,300,533	-	-
Fire	30,989,714	32,448,350	35,581,579	40,701,806	-	-
Urban Renewal	1,070,474	1,076,928	2,287,665	2,349,500	-	-
Urban Design & Planning	3,384,430	3,292,907	4,649,994	17,090,981	-	-
Economic & Development Service	8,062,618	5,124,682	30,890,217	16,907,754	-	-
Economic Development	652,545	-	-	-	-	-
Community Livability	1,821,844	7,884,134	4,795,978	4,879,160	-	-
Parks	3,540,830	4,466,772	7,514,515	10,242,382	-	-
Environmental Services	48,529,124	53,316,372	64,770,963	74,498,178	-	-
<i>Operating Total</i>	<i>177,304,420</i>	<i>197,038,873</i>	<i>277,908,131</i>	<i>306,268,832</i>	-	-
Capital Improvement	41,442,538	37,197,033	216,350,500	262,138,000	-	-
Debt Service	48,374,631	13,884,134	13,033,000	12,372,000	-	-
Transfers	50,713,661	39,150,626	86,752,518	113,408,600	-	-
Contingency	-	-	15,361,000	17,920,795	-	-
Other Requirements	-	-	7,389,900	9,127,200	-	-
Unappropriated	331,631,725	358,382,920	199,466,345	158,086,509	-	-
<i>Non-Operating Total</i>	<i>472,162,556</i>	<i>448,614,712</i>	<i>538,353,263</i>	<i>573,053,104</i>	-	-
Total Requirements	649,466,976	645,653,585	816,261,394	879,321,936	-	-

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

Fund Status Overview

GENERAL & LOCAL OPTION LEVY FUND

General Fund (including Police, Fire & Parks Subfund)

Collectively, on-going General Fund revenues typically increase around 3% per year, with some areas performing above trend, and other areas lagging, depending on specific conditions, specifically Interfund Transfers. Prior years included transfers from the Designated Purpose Fund for ARPA funding as support for General Fund operations. No ARPA transfer to the General Fund is budgeted in fiscal year 2024/25. The larger one-time payments received in recent years temporarily bolstered revenue collections and provided for an increased fund balance, but also can distort the revenue trends when viewed at an aggregated level. Additionally, several service agreements are temporarily suspended due to staffing levels and other considerations, and therefore has an impact on intergovernmental revenue. These one-time circumstances can skew the pattern and make it difficult to determine the underlying trends. Overall, on-going General Fund resources are increasing at a level consistent with historical trends and patterns.

General Fund expenses such as staffing costs, public safety dispatch, technology, vehicles, and specialized equipment necessary to respond and provide public safety services continue to increase faster than the associated revenue. In addition, as the City's population grows, service requirements increase as well. This structural imbalance is an ongoing consideration for the City of Gresham, and City Council and staff are working to address this via the Financial Road Map. The Road Map makes recommendations for various mechanisms, including a local option levy to help balance the City's budget.

Effective January 1, 2021, the Police, Fire and Park fee was increased by \$7.50 per month for an initial 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 2024/25 proposed budget includes \$8 million in PFP fees, consistent with the Financial Road Map.

For fiscal year 2024/25, General Fund expenditures exceed revenues by approximately \$1 million. This gap was expected in the General Fund forecast and will be filled using fund balance. This use of fund balance will allow time while the city works to implement the Financial Road Map and address the General Fund's structural imbalance.

Local Option Levy

Gresham City Council has referred a levy measure to the May 2024 ballot. If passed, the levy will be \$1.35 per \$1,000 of assessed property value. The proposed levy measure would raise an estimated \$12.2 million in fiscal year 2024/25. The purpose of the proposed levy is to fund police and fire services within the City of Gresham. The proposed levy will be used to continue funding 26 existing Police jobs and 18 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 proposed levy will be used to add a rescue unit and more Deputy Fire Marshals. Additionally, Police and Fire will both retain the positions previously funded by ARPA.

Fund Status Overview

BUSINESS FUNDS

Urban Design and Planning

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

Until fiscal year 2022/23, development-related fees for this fund had not been changed since 2004. 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 2024/25.

Changes in economic conditions as well as the type and timing of development activity can have a significant impact on this fund. In addition, the Urban Design and Planning Fund receives a large percentage of its operating resources from the General Fund to support comprehensive planning and the remainder of development planning not recouped through development fees.

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

Solid Waste & Sustainability

The Solid Waste & Sustainability Fund is supported through Solid Waste Hauler charges, Metro grants and support from other operating departments to manage the solid waste collection system and provide education and assistance to Gresham residents and business regarding waste reduction and resource conservation among other topics. Revenues are expected to be sufficient to fund operating expenses in fiscal year 2024/25 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 5-year rate package that included rate increases for 3 fiscal years and indexing for the following 2 years. New multi-family housing construction is expected to continue, but single-family rental housing has been dropping out of the market and that trend is expected to continue. Civil penalty and abatement related revenues are expected to decline in the current and upcoming fiscal years.

The rate package passed by Council is expected to provide stable funding for the Rental Inspection program for at least the next 5 years. The program has been adjusted to include one less Rental Inspector but will include a Housing Coordinator. The Housing Coordinator will be funded by grants until fiscal year 2026/27, then it will be funded by the Rental Inspection program.

Building

The Building program is designed to be self-supporting with development related fees and charges. Revenues are projected to decrease slightly for fiscal year 2024/25 due to several large projects that occurred during 2023/24. Workload demands in the development arena are anticipated to continue to be strong overall. Intergovernmental agreements to provide plan review and inspection services for Fairview, Troutdale and Wood Village are expected to continue.

Fund Status Overview

The budget includes funding to address any specialized or peak workload demands that may occur. Services at this level are sustainable over at least a five-year horizon but will require monitoring to ensure expense levels remain within resources on an ongoing sustainable level. Changes in economic conditions and/or the type and timing of development activity can have a significant impact on this fund.

Urban Renewal

Urban Renewal resources are derived from the incremental increase in property taxes within the Urban Renewal area. Significant increases to these resources are primarily the result of industrial and commercial property redevelopment which brings assessed value escalation. Specific sources of growth include new construction and reinvestments in plant and equipment.

The development market in Gresham's urban renewal area has shown a mixed growth pattern in recent years. Following the great recession economic growth reflected by assessed value advances in the area were sluggish, as was the case elsewhere in Oregon. This trend switched after the midpoint of last decade and assessed value growth in the UR area turned up as was the case for the general trend of the Metro Area. Assessed value trending presently, and into the future is expected to be restrained, with growth of approximately 5.5% expected in fiscal year 2024/25.

In May of 2022 voters in Gresham approved a five-year extension of the Urban Renewal Area. The extension allows the Urban Renewal Area the flexibility to utilize all dollars laid out in the original tax increment when the area was established. The 5-year Capital Improvement Program reflects the continuation and completion of planned projects, as well as new projects. Similarly, the operating budget reflects a consistent level of funding for fiscal year 2024/25 for staffing, contracted services, and any grant programs.

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

INFRASTRUCTURE FUNDS

Infrastructure Development

The Infrastructure Development program supplies engineering, survey, and inspection services of public infrastructure related to private and City construction projects. It is partially self-supporting with development-related fees and charges. The remaining costs of these services are supported by Transportation and Utilities.

Development-related activity and related service revenues for this fund are expected to remain volatile as housing markets continue to soften. As development activity levels have fluctuated over the years, workloads necessitate the need to adjust staffing levels accordingly. Development activity generates resources to support these services; therefore, staffing levels reflect current demand for service. The present level of development activity will be closely monitored to ensure inspection services and staffing levels are appropriate for the level of construction activity in Gresham.

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 2024/25 and into the future.

Fund Status Overview

Transportation

Transportation services are budgeted in two funds: one for operating activity and one for capital improvement projects for streets and footpaths. Transportation debt repayment is addressed in the General Government Debt Fund. Funding decisions are guided by long-term financial plans, and the annually adopted Five-Year Capital Improvement Program.

The primary resources of Transportation Program consist of vehicle related gas taxes and registration fees and charges. These revenues come either directly from the State of Oregon or through Multnomah County as pass-through funding.

In normal circumstances, and with no outside influence, transportation related tax and fee resources tend to increase sluggishly or stagnate over time as increases in population and economic growth are counterbalanced by a general reduction in multiple vehicle ownership, changing driving habits, and gains in fuel efficiency. Statewide changes in economic conditions generally have an immediate and noticeable effect on Transportation resources.

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

Operational services at the level anticipated in the budget and 5-year CIP are currently expected to be sustainable beyond the mid-point of this decade. However, it will be necessary to draw down on monies currently in reserves to do this. The trends of future revenues will need to be closely monitored and expenditures adjusted accordingly not to prematurely exhaust existing savings. Projected inflationary and increasing population pressures are likely to cause predicted expenses to overtake expected resources and available reserves sometime in the latter years of this decade. This pattern is not new to the City of Gresham. In the past, legislative action to increase state, city and county resources has been enacted by the State in time to prevent the City's resources being drawn down too far. Whether timely and substantive State action will occur again in the future is undetermined at this time. Consequently, an increase in new services or projects above what is currently proposed would undoubtedly cause operational financial issues before additional resources to support them would be made available.

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

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 completed to date. In 2022, 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 since the recovery from the great recession. 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

Fund Status Overview

types of construction will need to be carefully scheduled based on when resources, primarily SDCs, have been collected.

The majority of Transportation's identified capacity-increasing public improvement construction projects are chiefly located in the Pleasant Valley and Springwater areas of the City. Details of these projects can be found in the General Development section of the *Five-Year Capital Improvement Program*. Proposed projects outside the current city limits enable development within the plan areas. Most of these public improvements are expected to be developer-built, for which the developers are reimbursed with SDC credits. Due to developers paying by SDC credits, rather than money, Pleasant Valley and Springwater SDC cash resources are relatively low. Therefore, funds are unavailable to support additional projects or growth-related debt. The ability to provide additional support for growth-related activities in these areas will continue to be quite limited.

Water

Drinking water services are budgeted in three funds: an operating, a construction, and a debt fund. Funding decisions are guided by long-term rate and financial plans and the annually adopted *Five-Year Capital Improvement Program*.

The primary resource of the Water related funds are utility rates paid by water customers. Current customer service levels for the water utility are sustainable into the future, supported by a multi-year rate package approved in fall 2021. During fiscal year 2024/25, 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 the pattern developed since the recovery from the great recession. Structural factors such as the trend of declining water use on a per-capita basis, deliberate consumer conservation, and a moderate economic climate are expected to limit revenue growth. Economic activity typically has a marginal effect on water resources; the escalation of operating revenue should be expected to be close to the percentage of the rate increase adopted for the year. Past due accounts, which grew in number and amount due to the pandemic, are returning closer to normal through the targeted use of grant funds and assistance programs. Continued monitoring is needed to balance customer support while also ensuring revenues remain adequate to meet service level needs and any existing and future debt covenants without requiring additional rate increases.

Development related resources such as system development charge revenues reflected a healthy economy until the pandemic and were expected to continue to bring in greater resources than what has been experienced during the years of, and the aftermath of the Great Recession. The future pattern of these types of resources is less clear currently and reflects the activity within the regional economy. System development charges are used to pay for capacity increasing capital improvements or debt for eligible improvements.

The operating expenditures for fiscal year 2024/25 are consistent with the forecasted increase from fiscal year 2023/24. This increase includes the addition of a Public Utility Worker II to support imminent water meter replacement and long-range system maintenance.

Significant efforts in the Water capital program are focused on projects related to the expansion of the groundwater supply system. This extensive effort, in partnership with the Rockwood People's Utility District, is needed to achieve a water supply independent from Portland and will avoid significant future cost

Fund Status Overview

increases. Funding relies on a mix of long-term financing tools, including revenue bonds that were issued in December 2021 and a loan through the federal Water Infrastructure Financing Innovation Act (WIFIA) program, which closed in May 2022. The City has assumed supplemental transfers from the operating fund to the capital fund in order to support the groundwater capital projects in fiscal year 2024/25. At this time, it is anticipated that these transfers will allow the City to avoid the previously planned issuance of additional debt to support the groundwater projects.

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

Water projects within the Pleasant Valley and Springwater areas are included in the General Development section of the *Five-Year Capital Improvement Program*. Most of these public improvements are expected to be developer-built, for which the developers are reimbursed with system development charge credits. Due to developers paying by SDC credits, rather than money, SDC cash resources from Pleasant Valley and Springwater developments are relatively low. Therefore, funds are unavailable to support additional projects or growth-related debt. The ability to provide additional support for growth-related activities in these areas will continue to be quite limited.

Stormwater

Stormwater services are budgeted in three funds: an operating, a construction, and a debt fund. Funding decisions are guided by long-term rate and financial plans and the annually adopted *Five-Year Capital Improvement Program*.

The primary resource of the Stormwater related funds are utility rates paid by customers. Current customer service levels for the utility are sustainable, supported by a multi-year rate package approved in fall 2021. During fiscal year 2024/25, 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 for Stormwater follows a pattern of greater escalation with the development of green fields, rather than redevelopment of existing properties, as fees are based on an increased amount of impervious surface area causing runoff. Overall, meaningful increases in operating resources in any given year come effectively from adopted rate increases, not system growth. Past due accounts, which grew in number and amount due to the pandemic, are returning closer to normal through the targeted use of grant funds and assistance programs. Continued monitoring is needed to balance customer support while also ensuring revenues remain adequate to meet service level needs and any existing debt covenants without requiring additional rate increases.

The operating expenditures for fiscal year 2024/25 show an increase from fiscal year 2023/24 consistent with the financial forecast. This increase includes the addition of a Public Works Asset Specialist to help advance the program's long-range asset management efforts.

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

Fund Status Overview

Details concerning Stormwater capital plans can be found in the *Five-Year Capital Improvement Program*. The capital program consists of a mix of infrastructure maintenance, repair and replacement projects, capacity increasing projects, and projects intended to improve water quality and address drainage issues. The program is primarily funded by a mix of cash resources.

Capital expenses are commonly dedicated to maintaining existing infrastructure and are funded from rates and repair and replacement reserves. The cost of maintaining aging infrastructure and strengthening the local collection system is outpacing ongoing resources. At present, capital funding is not sufficient to adequately address the asset management needs of the utility, and it is likely that additional resources will be necessary to substantively increase the level of activity within the upcoming decade.

The growth-related system capacity increasing projects are primarily related to private development. Capacity increasing public improvement construction occurs chiefly in the Pleasant Valley and Springwater areas of the City. Details of these projects can be found in the General Development section of the *Five-Year Capital Improvement Program*. Most of these public improvements are expected to be developer-built, for which the developers are reimbursed with system development charge credits. The ability to provide additional support for growth-related activities will continue to be quite limited. Cash receipt of Pleasant Valley and Springwater system development charge revenues are relatively low and therefore unable to support additional growth-related debt.

Wastewater

Wastewater services are budgeted in three funds: an operating, a construction, and a debt fund. Funding decisions are guided by long-term rate and financial plans, and the annually adopted *Five-Year Capital Improvement Program*.

The primary resource of the Wastewater related funds are utility rates paid by customers. Current customer service levels for the utility are sustainable, supported by a multi-year rate package approved in fall 2021. During fiscal year 2024/25 cost of services are expected to increase in line with the utility rate structure adopted and in place. The rate package consists of a series of consistent annual increases through January 2027 and is needed to support ongoing utility service delivery into the future.

Ongoing revenue collection is expected to continue the pattern of limited escalation since the recovery from the great recession. Increases in ongoing operating resources in any given year come effectively from adopted rate increases, not system growth. Wastewater revenues are more apt to vary than Gresham's other utilities, since wastewater has a closer tie to changes in the economy that impact commercial and industrial customers. Resource trends from select business sectors will need to be monitored to see what impacts, if any, continue into the future, resulting in longer-term effects. Past due accounts, which grew in number and amount due to the pandemic, are returning closer to normal through the targeted use of grant funds and assistance programs. Continued monitoring is needed to balance customer support while also ensuring revenues remain adequate to meet service level needs and any existing and future debt covenants without requiring additional rate increases.

The proposed operating expenditures show an anticipated increase from fiscal year 2024/25. This increase includes the addition of a Public Works Asset Specialist to help advance the program's long-range asset management efforts.

Details concerning Wastewater capital plans can be found in the *Five-Year Capital Improvement Program*. Capital expenses related to permit requirements are the primary construction projects for fiscal year 2024/25, including projects to reduce ammonia discharge levels at the wastewater treatment plant. At

Fund Status Overview

present the utility is drawing down reserves to support the current activity level for capital projects. As a result, it is likely that additional resources will be necessary within the upcoming decade to manage future maintenance needs. The program is predominately funded by cash from operating revenues and repair and replacement reserves funded by rates. The cost of maintaining and replacing aging treatment plant and collection equipment is beginning to stress ongoing resources, however. Depending on the priority and timing needs of several large projects that are not currently funded within the Five-Year Capital Improvement Program, a financing package will likely be needed within the next year or two. This package is not currently included in the utility's financial plan, so additional analysis of financial impacts will be needed. While access to grants or federal infrastructure funding programs may be available, most wastewater related programs are limited to providing 50% or less of total project costs.

Growth related system capacity increasing projects are a minor part of the Wastewater regular capital plan. These projects are intended to open the door so private development can occur. Capacity increasing public improvement construction occurs chiefly in the Pleasant Valley and Springwater areas of the City. Details of these projects can be found in the General Development section of the *Five-Year Capital Improvement Program*. Most of these public improvements are expected to be developer-built, for which the developers are reimbursed with system development charge credits. The ability to provide additional support for growth-related activities will continue to be quite limited. Cash receipt of Pleasant Valley and Springwater system development charge revenues are relatively low and therefore unable to support additional growth-related debt.

SUPPORT FUNDS

The fiscal year 2024/25 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. Many support funds 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 2024/25 continues to position the organization for the future. Further details regarding internal service funds can be found in the *Central Support Funds* section of this document and the *Internal Services Charge Manual*.

SPECIAL REVENUE AND NON-OPERATING FUNDS

Designated Purpose

The designated purpose fund is a mixture of restricted revenues, donations and grant funds. Many departments across the city have allocations in this fund that are for very specific purposes. While there are a multitude of programs/grants in the fund, there are three very large items for fiscal year 2024/25.

- *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 2024/25 represents the anticipated share of funding that will be remaining for projects. Approximately 50% of the funds allocated to the city have been 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.

Fund Status Overview

- *ARPA* – As part of the American Rescue Plan Act funding, the City of Gresham has received a direct allocation of funds, as well as several other allocations including pass through grants and an additional HOME allocation which is budgeted in the CDBG/HOME fund. These funds are being used to fund priority projects identified by the community, City Council and City management.

System Development Charges

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

There is budgetary authority included in the System Development Charge Fund to allow for potential SDC credits associated with developer-built infrastructure in Pleasant Valley and Springwater. It is expected that in the near term the majority of system development revenues coming from these development areas will be in the form of the redemption of credits for infrastructure donations, rather than cash payments.

SDC revenues are quite variable on a year-to-year basis. In any given year, collections reflect the pace and type of development occurring in various parts of the city. Depending on the nature and location of the development, some SDC types may see more revenue than other types.

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

CDBG/HOME

The program received a special allocation of HOME and CDBG resources in fiscal year 2021/22, in addition to normal allocations for both programs. The additional CDBG funding has been awarded and spent, but carryover from the HOME special allocation was budgeted again in fiscal year 2024/25 and is anticipated to be fully spent in this fiscal year. CDBG and HOME program resources will still require close monitoring as these resources depend on Federal budget actions.

Debt

The budget for fiscal year 2024/25 reflects existing long-term debt obligations related to the groundwater expansion project and the continued service of existing long-term fixed debt. The primary activity has been to provide funding for the groundwater system development project. Water revenue bonds, issued in December 2021, provided proceeds to repay Water's usage of the line of credit, as well as funding for the groundwater system and other capital projects in the next year or two. Additional financing proceeds specific to the groundwater system will be drawn on a reimbursement basis during fiscal year 2024/25 through the Water Infrastructure Financing Innovation Act (WIFIA) program. New debt issuance for Water is not currently assumed. Transportation secured a six-year fixed debt instrument to pay off the line of credit that provided funding for the Local Street Reconstruction Program. Debt service payments will continue through fiscal year 2027/28.

Fund Status Overview

CAPITAL FUNDS

The fiscal year 2024/25 budget for capital funds reflects the continuation of projects that were started, but not completed, in fiscal year 2023/24, as well as several proposed new projects.

Many Capital Improvement projects in fiscal year 2024/25 and into the future are focused on repair, replacement, and maintenance of existing facilities and compliance with regulatory requirements to help ensure reliable and efficient services can be provided now and into the future. Seismic resiliency also is a key area of emphasis in several programs.

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 2024/25. This action allows system development charge credits to be issued as private developers construct qualifying public infrastructure needed to serve the current City, Pleasant Valley and Springwater districts. City-initiated capital projects in the Pleasant Valley and Springwater areas are generally minor and focused as City resources are not available to fund projects with either cash or debt.

Development of the City's groundwater system, in partnership with the Rockwood People's Utility District, represents a significant level of activity for the Water capital program. This effort includes production well development, distribution pipeline construction, and various central facilities improvements.

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

The moderate pace of the economy over the past few years and its recent slowing has, for the most part, pushed off the need for intensive infrastructure expansion. As a result, growth-related projects are only a modest part of the city's capital plan. City funding available for capacity increasing infrastructure projects, which is always limited, has been largely allocated in the proposed capital plan. There is little funding available for additional capital projects.

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Strategic Plan

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



Mission

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

Vision

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

Guiding Principles

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

Diversity, Equity, and Inclusion

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

Stewardship of Resources

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

Authentic Engagement

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

Innovative and Adaptive

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

Trustworthy and Accountable

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

Strategic Plan

Strategic Priorities

Five strategic priorities provide a focus for City resources.

Financial Sustainability

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

Objectives:

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

Community Safety

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

Objectives:

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

Thriving Economy

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

Objectives:

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

Strategic Plan

Housing for All

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

Objectives:

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

Community Vibrancy

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

Objectives:

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

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 2024/25 is organized into a total of 36 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 36 active funds are grouped into six primary categories, based on their purpose, function and characteristics. Each category is displayed as a separate section within this document.

The categories included are:

- General Fund / Local Option Levy Fund
- Infrastructure Funds
- Special Revenue & Non-Operating Funds
- Business Funds
- Central Support Funds
- Capital Funds

The Local Option Levy Fund is new for fiscal year 2024/25 and is included in the General Fund/Local Option Levy Fund section. There are two closed funds in fiscal year 2024/25 in the Special Revenue & Non-Operating Funds category.

Department Structure

City operations are organized into separate departments. A department is an organizational unit that is responsible for a major operational function. There are 13 active departments reflected in the City's budget.

The departments included in the budget are:

- City Manager's Office
- Budget and Finance
- Citywide Services
- Fire
- Urban Design & Planning
- Community Livability
- Environmental Services
- City Attorney's Office
- Information Technology
- Police
- Urban Renewal
- Economic & Development Services
- Parks, Recreation & Youth Services
- Economic Development (closed)

Summary Fund Information

Each fund must be balanced. That is, total requirements must match total resources. Information is displayed in a consistent manner for each fund. Information that is shown for four years consists of audited data from the two most recently completed fiscal years (labeled Actual); the revised budget for the current fiscal year; and the proposed, approved and adopted budget for the upcoming fiscal year. The approved budget and the adopted budget columns will be completed as the stage is completed.

Budget Structure Overview

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

Standardized Budget Reports

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

Budget Report Format

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

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

Actual Resources and Requirements

Budgeted Estimates

Organizational Changes

Program Structure

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 2023/24 first appear in the fiscal year 2024/25 budget column). In order to help clarify the net results of the changes, some details are described below.

New Funds for Fiscal Year 2024/25

For fiscal year 2024/25, a Local Option Levy has been created to meet legal requirements and provide transparency regarding the use of levy funds. The structure of the new fund is shown below. There is no activity until fiscal year 2024/25.

Police	FY 2021/22, FY 2022/23 and FY 2023/24	FY 2024/25
Fund	n/a	Local Option Levy
Department	n/a	Police
Divisions	n/a	Police Operations Police Records Police Services

Fire	FY 2020/21, FY 2021/22 and FY 2022/23	FY 2024/25
Fund	n/a	Local Option Levy
Department	n/a	Fire
Divisions	n/a	Emergency Operations Life Safety

Closed Funds for Fiscal Year 2024/25

Beginning in fiscal year 2024/25, the City Facility Debt Service Fund is no longer needed, as all of the City Facility Debt obligations issued by the City of Gresham will have been repaid. This fund has been closed and will not show any activity after fiscal year 2023/24.

City Facility Debt Service	FY 2021/22, FY 2022/23, and FY 2023/24	FY 2024/25
Fund	City Facility Debt Service	n/a

Fiscal Year 2023/24 Organizational Changes

These changes are first reflected in the fiscal year 2024/25 budget.

Division Changes

Rental Inspection	FY 2023/24	FY 2024/25
Fund	Rental Inspection	Rental Inspection
Department	Econ & Dev Services	Community Livability
Divisions	Rental Inspection	Rental Inspection

Organizational Changes

Fire Stations	FY 2021/22, FY 2022/23 and FY 2023/24	FY 2024/25
Fund	Facilities & Fleet Mgmt	Facilities & Fleet Mgmt
Department	Fire	Citywide Services
Divisions	Fire Stations	Facilities Operations (combined into 1 dept/division)
Neighborhood Services Community Engagement	FY 2023/24	FY 2024/25
Fund	Administrative Services	Administrative Services
Department	Citywide Services	Citywide Services
Divisions	Neighborhood Services Community Engagement	Community Engagement (combined back into 1 division)
Metro Housing Bond	FY 2023/24	FY 2024/25
Fund	Designated Purpose	Designated Purpose
Department	Econ & Dev Services	Urban Design & Planning
Divisions	Metro Housing Bond	Metro Housing Bond
CDBG/HOME Administration CDBG/HOME Projects	FY 2023/24	FY 2024/25
Fund	CDBG & HOME	CDBG & HOME
Department	Econ & Dev Services	Urban Design & Planning
Divisions	CDBG/HOME Administration CDBG/HOME Projects	CDBG/HOME Administration CDBG/HOME Projects

Closed Funds for Fiscal Year 2023/24

Beginning in fiscal year 2023/24, the Urban Renewal Debt Service Fund is no longer needed as all of the Urban Renewal Debt obligations issued by the City of Gresham will have been repaid. This fund has been closed and will not show any activity after fiscal year 2022/23.

Urban Renewal Debt	FY 2021/22 and FY 2022/23	FY 2023/24 and FY 2024/25
Fund	Urban Renewal Debt Service	n/a

Fiscal Year 2022/23 Organizational Changes

These changes are first reflected in the fiscal year 2023/24 budget.

Division Changes

Neighborhood Services Community Engagement	FY 2022/23	FY 2023/24
Fund	Administrative Services	Administrative Services
Department	Citywide Services	Citywide Services
Divisions	Neighborhood Services (split into 2)	Neighborhood Services Community Engagement

Organizational Changes

<i>Youth Services</i>	FY 2022/23 (new in FY 2022/23)	FY 2023/24 and FY 2024/25
Fund	General	General
Department	Community Livability	Parks, Recreation & Youth Services
Division	Youth Services	Youth Services
<i>Youth Grants</i>	FY 2022/23 (new in FY 2022/23)	FY 2023/24 and FY 2024/25
Fund	Designated Purpose	Designated Purpose
Department	Community Livability	Parks, Recreation & Youth Services
Division	Youth Grants	Youth Grants
<i>Emergency Management</i>	FY 2020/21, FY 2021/22, and FY 2022/23	FY 2023/24 and FY 2024/25
Fund	Administrative Services	Designated Purpose
Department	Citywide Services	Citywide Services
Division	Emergency Management	Emergency Management
<i>Metro Housing Bond</i>	FY 2022/23	FY 2023/24
Fund	Designated Purpose	Designated Purpose
Department	Community Livability	Econ & Dev Services
Division	Metro Housing Bond	Metro Housing Bond
<i>Rental Inspection</i>	FY 2022/23	FY 2023/24
Fund	Rental Inspection	Rental Inspection
Department	Community Livability	Econ & Dev Services
Division	Rental Inspection	Rental Inspection
<i>CDBG/HOME Administration CDBG/HOME Projects</i>	FY 2022/23	FY 2023/24
Fund	CDBG & HOME	CDBG & HOME
Department	Community Livability	Econ & Dev Services
Division	CDBG/HOME Administration CDBG/HOME Projects	CDBG/HOME Administration CDBG/HOME Projects

Fiscal Year 2021/22 Organizational Changes

These changes are first reflected in the fiscal year 2022/23 budget.

Economic & Development Services Department

During fiscal year 2021/22 the Economic & Development Services Department was restructured by combining the Economic Services Department and Community Development Services Department.

Division Changes

<i>Economic Development</i>	FY 2021/22	FY 2022/23, FY 2023/24 and FY 2024/25
Fund	General	General
Department	Economic Development Services	Econ & Dev Services
Division	Economic Development	Economic Development

Organizational Changes

<i>Code Compliance</i>	FY 2021/22	FY 2022/23, FY 2023/24 and FY 2024/25
Fund	General Fund	General Fund
Department	Econ & Dev Services	Community Livability
Division	Community Enforcement	Code Compliance
<i>Livability & Code Services</i>	FY 2021/22	FY 2022/23, FY 2023/24 and FY 2024/25
Fund	Administrative Services	General Fund
Department	Community Livability	Community Livability
Division	Livability & Code Services	Code Compliance
<i>Rental Inspection</i>	FY 2021/22	FY 2022/23
Fund	Rental Inspection	Rental Inspection
Department	Econ & Dev Services	Community Livability
Division	Rental Inspection	Rental Inspection
<i>CDBG/HOME Administration CDBG/HOME Projects</i>	FY 2021/22	FY 2022/23
Fund	CDBG & HOME	CDBG & HOME
Department	Econ & Dev Services	Community Livability
Divisions	CDBG/HOME Administration CDBG/HOME Projects	CDBG/HOME Administration CDBG/HOME Projects
<i>Mediation Services</i>	FY 2021/22	FY 2022/23, FY 2023/24 and FY 2024/25
Fund	Administrative Services	Designated Purpose
Department	Community Livability	Community Livability
Division	Mediation Services	Mediation Services
<i>Code Abatement</i>	FY 2021/22	FY 2022/23, FY 2023/24 and FY 2024/25
Fund	Designated Purpose	Designated Purpose
Department	Econ & Dev Services	Community Livability
Divisions	Code Abatement	Code Abatement
<i>Metro Housing Bond</i>	FY 2021/22	FY 2022/23
Fund	Designated Purpose	Designated Purpose
Department	Econ & Dev Services	Community Livability
Division	Metro Housing Bond	Metro Housing Bond
<i>Enterprise Zone Projects</i>	FY 2021/22	FY 2022/23, FY 2023/24 and FY 2024/25
Fund	Designated Purpose	Designated Purpose
Department	Economic Development Services	Econ & Dev Services
Division	Enterprise Zone Projects	Enterprise Zone Projects

Organizational Changes

<i>Gresham Sponsored Events Community Enhancement Program</i>		
	FY 2021/22	FY 2022/23, FY 2023/24 and FY 2024/25
Fund	Designated Purpose	Designated Purpose
Department	Community Livability	Citywide Services
Divisions	Gresham Sponsored Events Community Enhancement Program	Gresham Sponsored Events Community Enhancement Program
<i>Arts & Cultural Grants</i>		
	FY 2021/22	FY 2022/23, FY 2023/24 and FY 2024/25
Fund	Designated Purpose	Designated Purpose
Department	City Manager's Office	Citywide Services
Division	Arts & Cultural Grants	Arts & Cultural Grants
<i>Mapping & GIS Services</i>		
	FY 2021/22	FY 2022/23, FY 2023/24 and FY 2024/25
Fund	Administrative Services	Administrative Services
Department	Citywide Services	Information Technology
Division	Mapping & GIS Services	Mapping & GIS Services
<i>Neighborhood & Comm Engage</i>		
	FY 2020/21 and FY 2021/22	FY 2022/23
Fund	Administrative Services	Administrative Services
Department	Community Livability	Citywide Services
Division	Neighborhoods & Comm Engage	Neighborhood Services
<i>Sports Park Sponsorships</i>		
	FY 2021/22	FY 2022/23, FY 2023/24 and FY 2024/25
Fund	Designated Purpose	Designated Purpose
Department	Urban Design & Planning	Parks, Recreation & Youth Services
Division	Sports Park Sponsorships	Sports Park Sponsorships

Revenue Information

The City of Gresham uses ongoing financial forecasting and modeling to estimate revenue for all operating funds. A variety of industry and economic indicators, current events, historical analysis, and forecasts from other jurisdictions, such as the state of Oregon and Multnomah County are used to develop these financial models. The General Fund and the City's business funds are modeled for a minimum of five years, while infrastructure focused funds such as the utilities and transportation utilize a 20-year minimum forecast period. These financial forecasts help form the basis on which the annual budget is built, but also allow for long-term financial planning.

Over the last few years, the economy (nationally, regionally, and locally) has experienced a range of twists and turns, from one that was performing strongly with low inflation, to a pandemic, and now a post pandemic economy with a low unemployment and lessening inflationary pressure.

These economic impacts all have a trickle-down impact to the local economy and in turn the City of Gresham's revenue streams. While Gresham and the Portland Metro area's economy was impacted by the COVID-19 pandemic over the last years, many industries have or have nearly returned to normal levels, and this trend is expected to continue. Overall, the state of Oregon has regained most of the jobs lost over the last several years and the Oregon unemployment rate as of January 2024 is at 4.7%. Inflation was at a 4-decade high in the past year but has slowed. The Federal Reserve has not raised interest rates, its main tool for combatting inflation, in six months. If inflation continues to plateau, the likelihood of a recession diminishes.

In this environment, most of the City's revenues are performing well and are expected to continue in the same manner for the period covered by the proposed budget. This includes property taxes, utility charges, and utility license fees as a few examples. Many of these revenues continue to increase because of the strong economy overall. Even with this in mind, there are a few items to watch in particular; Multnomah County is forecasting modest growth in Business Income Tax revenues, however current collections have been sluggish in the current fiscal year. Another impacted revenue is the Transient Lodging Tax, the City's hotel occupancy tax, which has been affected by the closure of hotels as the City continues to develop. Overall, development related revenues are expected to increase modestly.

In addition to local revenues, there has been a significant increase in the amount of external funds available to the city through grants and direct allocations. In March 2021, the federal government passed the American Rescue Plan Act which included payments to many Americans, but also included direct allocations at the state, county, and local levels. These funds remain available in FY24/25, however their sunset for use, as directed by the federal government, is rapidly approaching. New grant opportunities have also become available, and the city is taking advantage of these opportunities as it is prudent to do so.

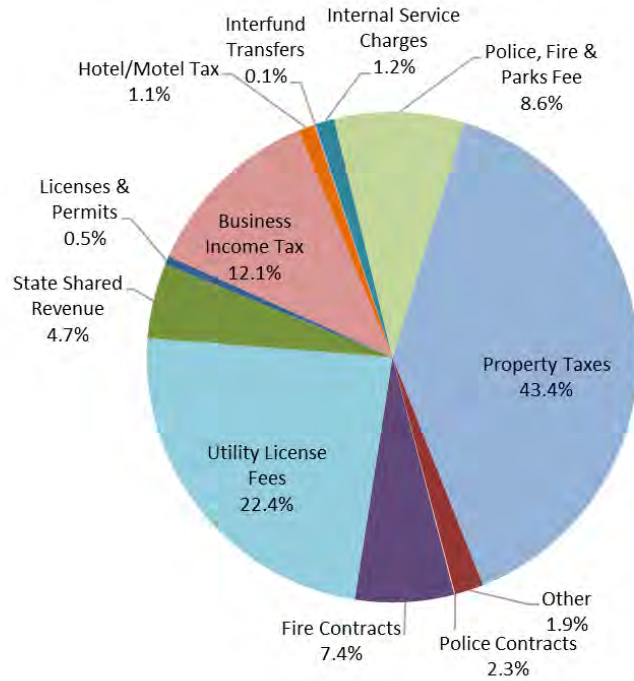
The revenue structure and outlook for each operating fund will be discussed in further detail in the remainder of this section.

Revenue Information – General Fund

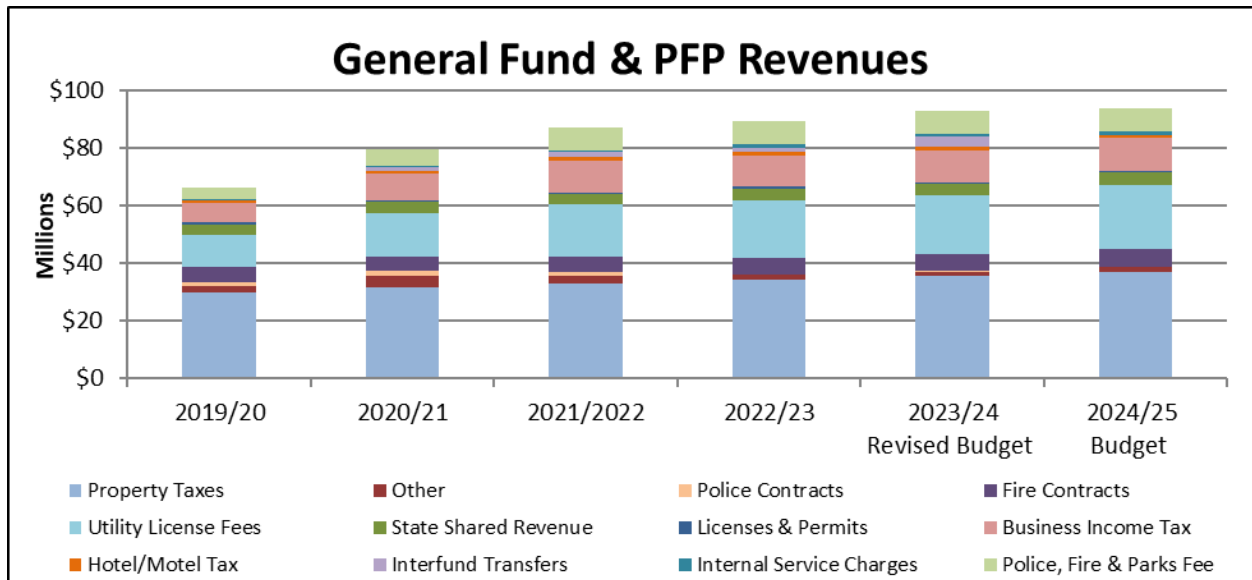
GENERAL FUND REVENUES

- General Fund revenues are expected to total approximately \$93.5 million for fiscal year 2024/25.
- Revenues for the current fiscal year are projected to be approximately 4% higher than budgeted primarily due to robust economic activity and expanded real estate development.
- Budgeted revenue for fiscal year 2024/25 is a 0.5% increase over the projected ongoing revenue for fiscal year 2023/24.

General Fund Operating Revenues



General Fund & PFP Revenues



Revenue Information – General Fund

PROPERTY TAXES

Property Tax Limitation

Prior to fiscal year 1997/98, property taxes were based on an annual amount to be collected (a tax base). The tax rate was determined by dividing the tax base by the market value of real property in Gresham. Starting in fiscal year 1997/98, the tax base was replaced with a permanent property tax rate. Gresham’s permanent property tax rate is \$3.6129 per thousand dollars of assessed valuation. A residential property’s assessed valuation is limited to an increase of no more than 3% per year on existing structures. Assessors give new construction the same relative assessed value to market value discount as existing properties by calculating a city-wide Changed Property Ratio.

Assumptions

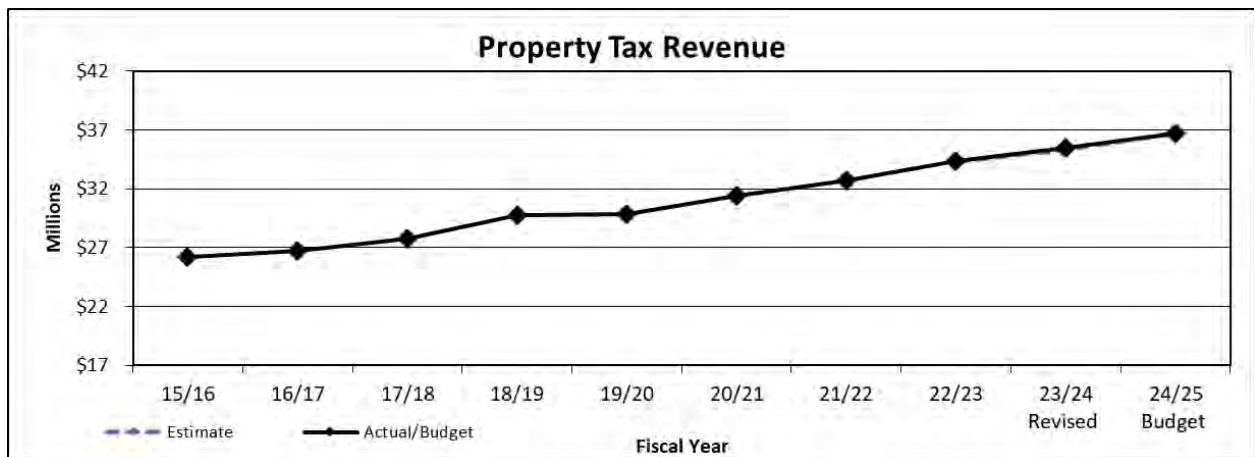
- The property taxes levied are not fully collected due to discounts and delinquencies. Expected property tax revenues are reduced by an uncollected amount of 5.6%, based on historic trends.
- Based on legislative limits, the property tax revenues assume a 3% increase in existing taxable assessed value (TAV). It is expected that residential real market values will continue to increase, therefore the TAV of those properties is increasing at the maximum of 3%. This forecast also accounts for the fact that Urban Renewal in Gresham has frozen the growth of TAV and taxes for city use on approximately one tenth of the tax base of the City.

Economic Factors and Influences

- Market values in the housing sector are still increasing while residential and commercial construction are continuing in the region. Practical implications are that development of residential and commercial properties, along with the assessed value previously abated under the Enterprise Zone program, will sustain the tax rolls in fiscal year 2024/25 and Gresham will see average growth in property tax revenues.

Highlights

- For fiscal year 2024/25, the property tax revenue is budgeted at \$36,716,000 including amounts received from delinquent accounts and interest. Anticipated property taxes from new construction and expiring abatements are included. This is a 4.3% increase from the 2023/24 forecast and a 3.5% increase over 2023/24 budget.



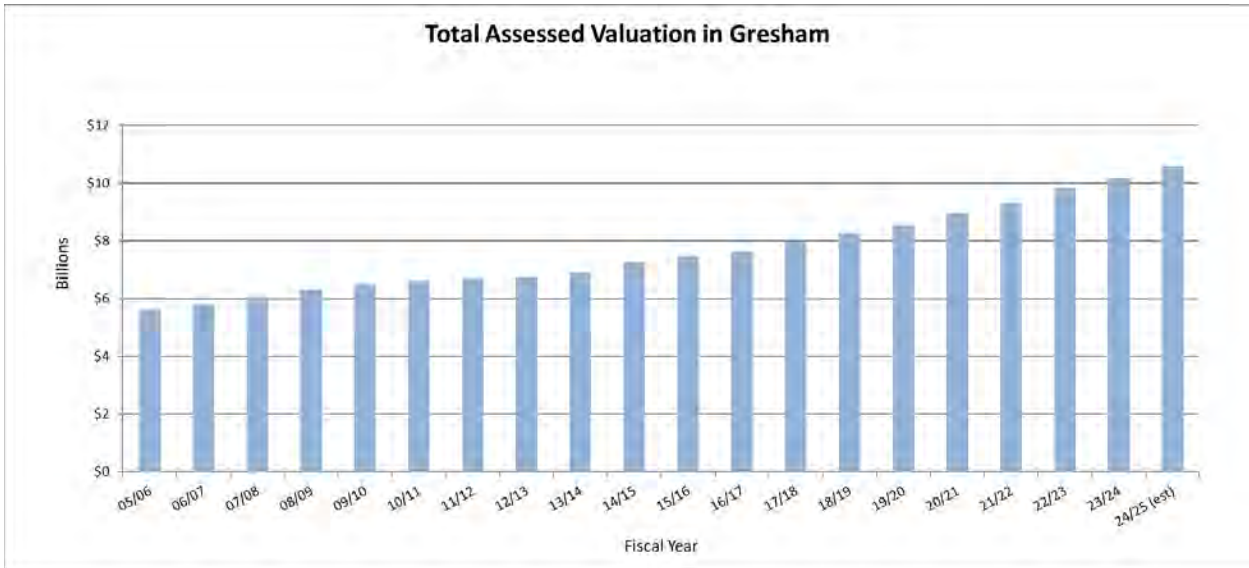
Revenue Information – General Fund

COMPUTATION OF PROPERTY TAXES AND RATES

	2023/24		2024/25
OPERATING TAX AUTHORITY	ACTUAL	OPERATING TAX AUTHORITY	ESTIMATED
2023 Assessed Value (AV)	\$10,165,517,114 ¹	2023 Assessed Value (AV)	\$10,165,517,114 ¹
Permanent Tax Rate	<u>3.6129</u>	Estimated AV Increases/Decreases for Existing Properties	304,965,513
Property Tax Authority	36,726,997	Estimated AV of New Construction	123,050,000
Compression and other Adjustments	(56,446) ²	Estimated 2024 Assessed Value (AV)	10,593,532,627
Total Amount to Be Raised	36,670,551	Permanent Tax Rate	<u>3.6129</u>
Less allowance for discounts	2.5% (916,764)	Property Tax Authority	38,273,374
Less allowance for delinquencies	3.1% (1,136,787)	Compression and other Adjustments	(20,196) ²
		Total Amount to Be Raised	38,253,178
		Allowance for discounts	2.5% (956,329)
		Allowance for delinquencies	3.1% (1,185,849)
AVAILABLE FOR APPROPRIATION	<u>\$ 34,617,000</u>	AVAILABLE FOR APPROPRIATION	<u>\$ 36,111,000</u>

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.



Revenue Information – General Fund

TRANSIENT LODGING TAX

Effective July 1, 2020, Gresham increased the Transient Lodging Tax by 2% and now receives a total of 8% of room rates, calculated on the first thirty days of any stay. Lodging operators will retain 5% of the tax due as an administrative fee. Per ORS 320.350, 70% of net taxes generated by a rate increase effective after July 1, 2003, will be dedicated to tourism promotion or tourism-related facilities. Please refer to the *Additional Information* section of this document for further information about planned uses of the Transient Lodging Tax.

Assumptions

- Travel was severely impacted by the COVID-19 pandemic. This forecast assumes that the lodging industry has recovered.
- Several hotels have closed due to the changing development landscape across the City and the forecast was adjusted accordingly.

Economic Factors

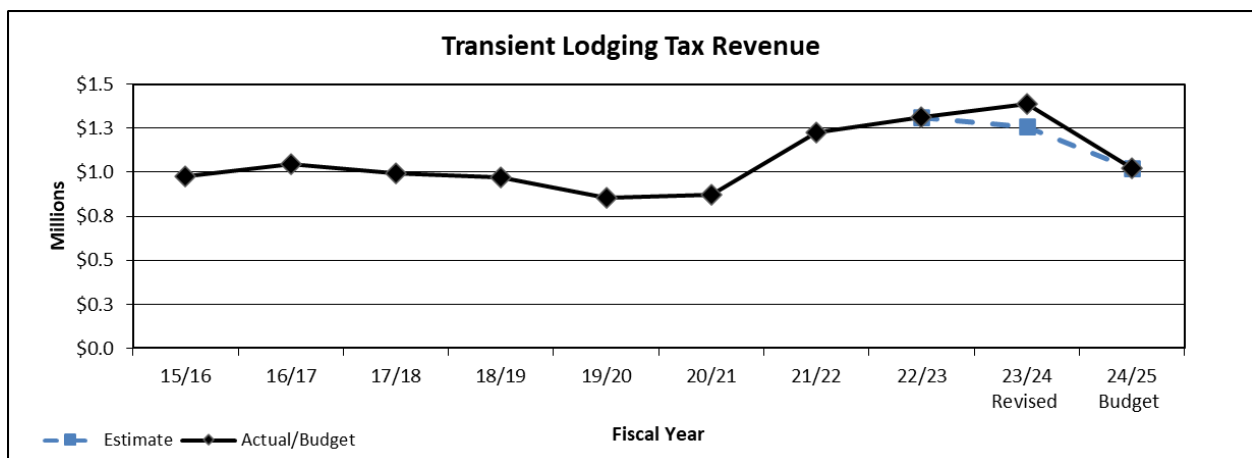
- Tourism is affected by gasoline prices and personal income.
- Business travel improves when the economic environment improves.

Major Influences

- Market saturation and economic climate.

Highlights

- Starting with fiscal year 2024/25, to ensure appropriate use and transparency of Transient Lodging Tax (TLT) revenue dedicated to tourism, all restricted TLT revenue will be receipted into the Designated Purpose Fund. The TLT revenue receipted into the General Fund is unrestricted.
- For fiscal year 2024/25, collections are expected to be \$1,021,000.



Revenue Information – General Fund

CITY MARIJUANA SALES TAX

In November 2016, Gresham voters approved a 3% tax on the sale of marijuana by recreational sellers.

Assumptions

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

Economic Factors

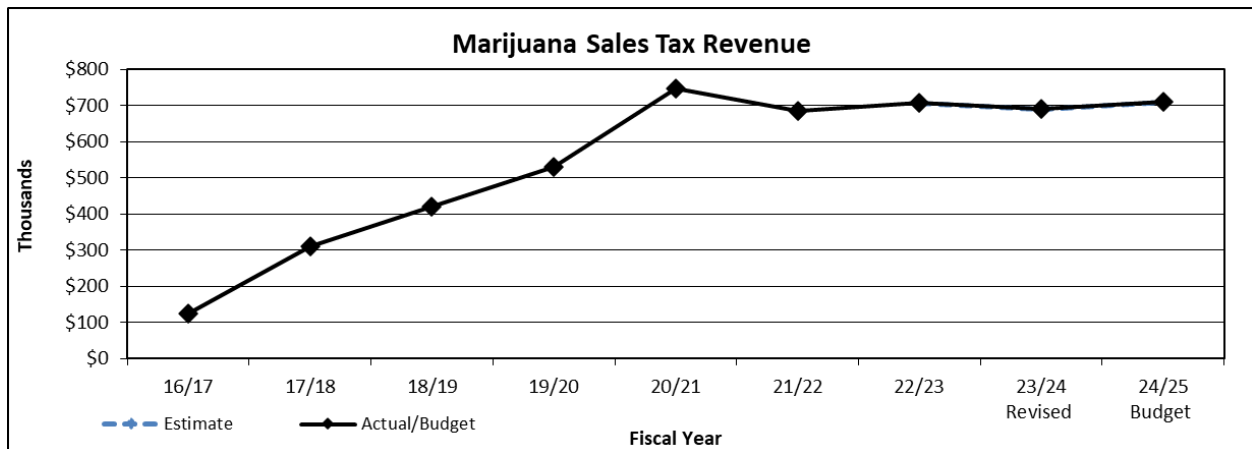
- Household income levels
- Market saturation
- Supply

Major Influences

- Regulatory Environment

Highlights

- Marijuana sales tax revenue has leveled out after a period of steady growth due to the industry and demand maturing.
- For fiscal year 2024/25, collections are expected to be \$710,000.



Revenue Information – General Fund

LICENSES AND PERMITS

Gresham receives revenue from the following licenses and permits:

- Business License.
- Liquor License.
- Marijuana Business Registration.
- Building Permits (for services provided specifically by Fire & Emergency Services).

Assumptions

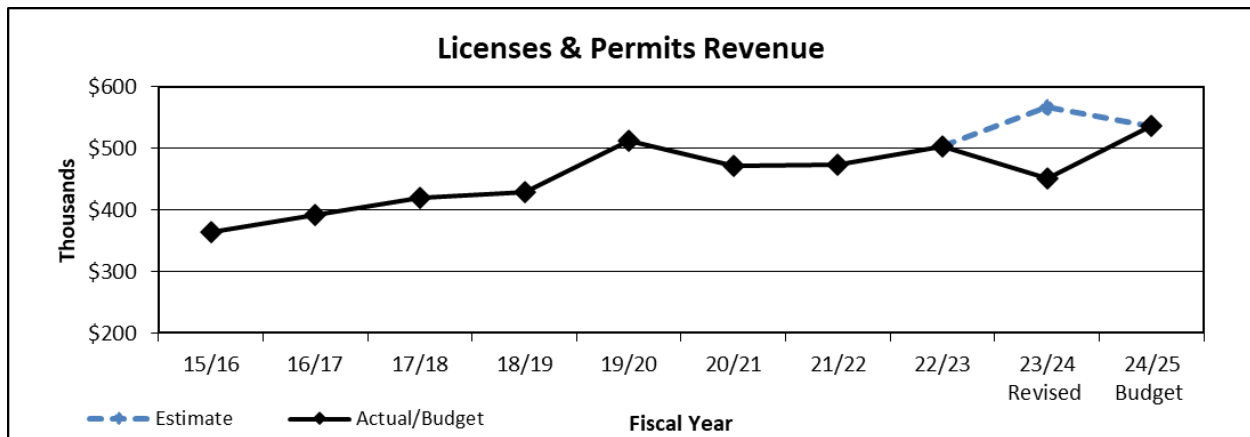
- Licenses and permits revenues are expected to continue in the same pattern as the last several years.

Major Influences

- Internal policy, economic climate, and collection rate.

Highlights

- Anticipated revenue from Licenses and Permits in the General Fund is expected to be \$536,000 in fiscal year 2024/25.



Revenue Information – General Fund

STATE SHARED REVENUES

Gresham receives the following State Shared Revenues:

State Shared Revenue – A distribution from the State of Oregon for statewide collections of Liquor Tax. State Shared Revenue is one of two means by which liquor taxes collected by the State are shared with local governments. State Shared Revenue is 14% of liquor tax distributed to cities based on a formula defined in the Oregon Revised Statutes. The formula for state revenue sharing compares the recipient city’s consolidated property tax rate, per capita income, and population against the statewide average.

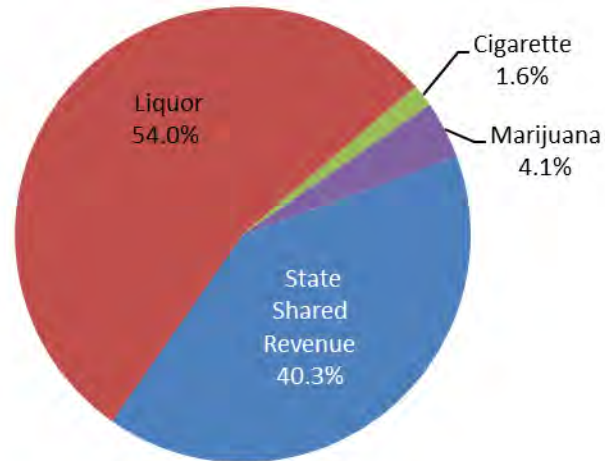
Liquor Tax – One of two separate distributions to cities from taxes collected by the state-run Liquor Control Commission. The distributions are 20% of the State’s liquor receipts given as revenues to cities on a per capita basis, the “Liquor Tax,” and 14% of the State’s liquor receipts given to cities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

Cigarette Tax – Cities receive two cents of the state-imposed \$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 SB 1550 was passed, requiring 911 Tax distributions be paid directly to the service provider starting on January 1, 2013. Gresham contracts with the City of Portland’s Bureau of Emergency Communications (BOEC) for 911 and dispatch services. Gresham now receives credit on its billings from BOEC in the amount of its 911 Tax distribution and no longer receives the revenue directly.

State Shared Revenues



Revenue Information – General Fund

Assumptions

- Forecasts from the State of Oregon and the League of Oregon Cities are evaluated as well as historical trends for these revenues.
- Assumes that the State’s financial policies do not change the revenue distribution to local governments.

Economic Factors

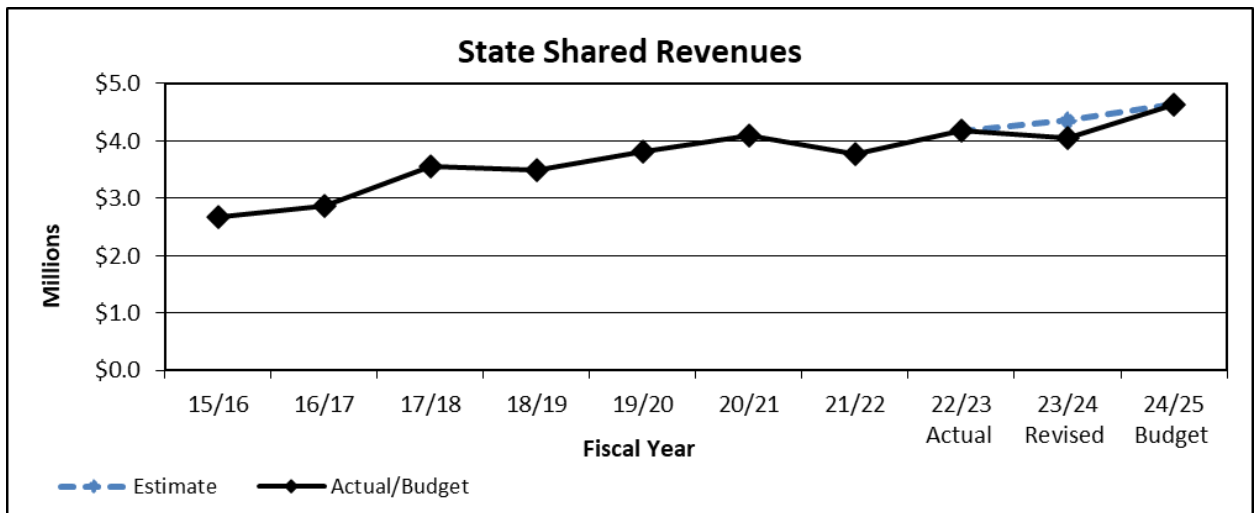
- Liquor sales are affected by household income levels.
- A continuing decrease in cigarette tax revenue is expected due to changes in consumer behavior.

Major Influences

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

Highlights

- In fiscal year 2024/25 State Shared Revenue and Liquor Tax are expected to increase over fiscal year 2023/24 estimates to \$1.87 million and \$2.50 million, respectively.
- In fiscal year 2024/25 Cigarette Tax is expected to stay approximately level with fiscal year 2023/24 at \$74,000.
- Marijuana state shared revenues are expected to increase over fiscal year 2023/24 budgets to \$191,000.



Revenue Information – General Fund

BUSINESS INCOME TAX

Multnomah County Business Income Tax (BIT) is 2.0% of business net income. A tax rate of 0.6% is shared among all jurisdictions and 1.4% belongs solely to Multnomah County. In total, about 28% of the tax is distributed to cities in east Multnomah County based on population and assessed value. Currently Gresham receives approximately 78% of the east county portion.

Assumptions

- Economic headwinds continue to limit growth year over year.
- Forecast is based on the Multnomah County BIT forecast.

Economic Factors

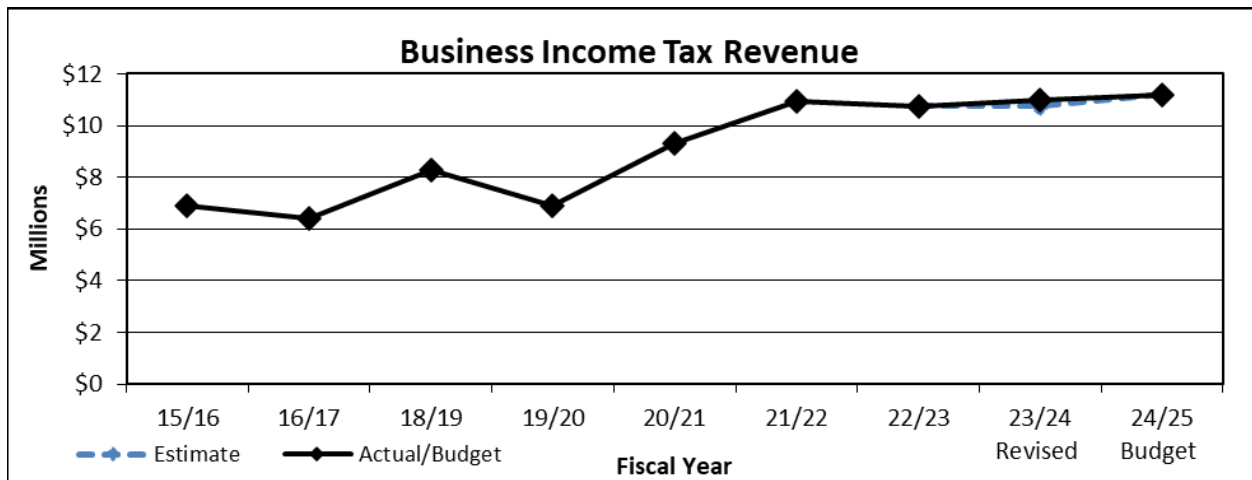
- The volatility of Business Income Tax revenue reflects regional economic fluctuations.
- The tax is determined on the level of federally taxable business income.

Major Influences

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

Highlights

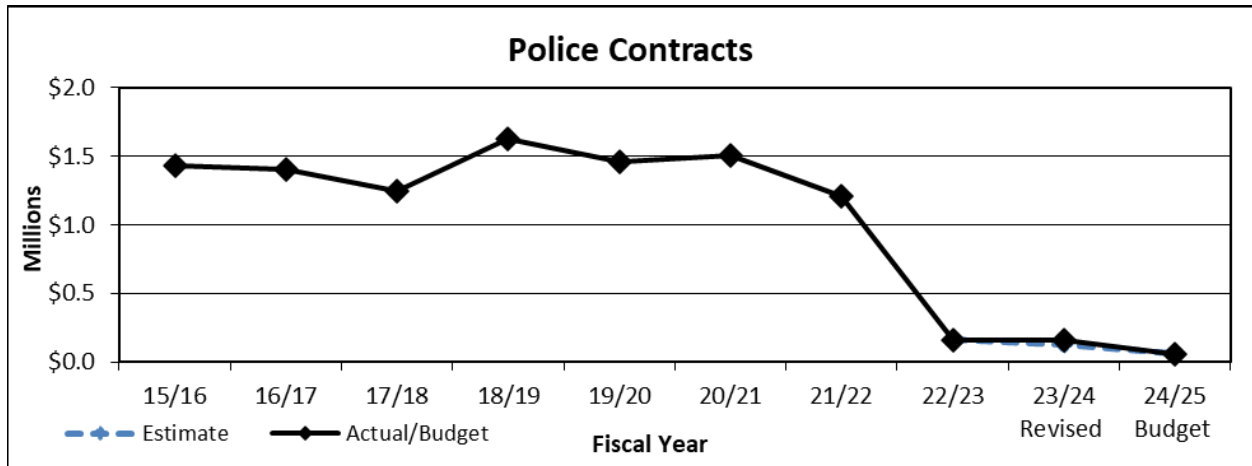
- For fiscal year 2024/25, the Business Income Tax revenue is expected to increase compared to fiscal year 2023/24 forecasts to approximately \$11.2 million.



Revenue Information – General Fund

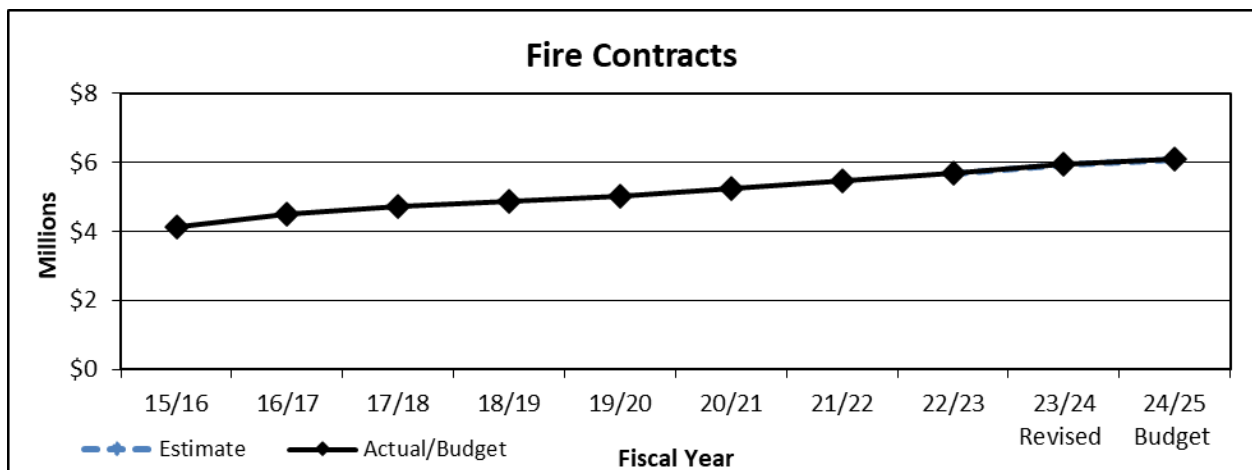
POLICE SERVICE CONTRACTS

- Contracts with each of the school districts in Gresham (Gresham-Barlow, Centennial and Reynolds) for School Resource Officers have expired. The City continues to provide police officers for some events and meetings and is reimbursed for these overtime expenses.
- Tri Met has an intergovernmental agreement with Gresham to receive transit police services. Due to limited staffing, those positions are not currently filled by Gresham officers.
- The budgeted contracts total \$50,000 for fiscal year 2024/25.



FIRE SERVICE CONTRACTS

- The cities of Wood Village, Troutdale and Fairview each have an intergovernmental agreement with Gresham to receive fire and emergency services. These agreements were renewed in fiscal year 2015/16.
- Fire District 10 has an intergovernmental agreement with Gresham to receive fire and emergency services that was renewed in fiscal year 2015/16.
- The budgeted contracts total approximately \$6.1 million for fiscal year 2024/25.



Revenue Information – General Fund

UTILITY LICENSE FEES

Gresham currently receives the following utility license fees:

Electric – Portland General Electric payments are made annually based on a percentage of the total electric utility revenue received in the prior calendar year from Gresham PGE Customers. In fiscal year 2011/12, a 2% increase was passed by Council dedicated to the General Fund. Due to litigation, the revenue was not received until fiscal year 2016/17. Effective fiscal year 2020/21 the fee increased by 3% and the rate cap on usage greater than 1200 MWh was removed. At that time, the total license fee was set at 10.0%, divided between the General Fund (9.0%) and the Streetlight Fund (1.0%).

Natural Gas – Northwest Natural payments are made quarterly based on a percentage of actual revenues. In fiscal year 2011/12, a 2% increase was passed by Council dedicated to the General Fund. Due to litigation, the revenue was not received until fiscal year 2016/17. Effective fiscal year 2020/21 the fee will increase by 3%. At that time, the license fee was set to 10.0%, with revenue distribution divided between the General Fund (8.4%) and the Streetlight Fund (1.6%).

Telephone – The telephone license fee is 7.0% of actual telecommunications revenue received from Gresham customers. Telecommunication providers make fee payments quarterly.

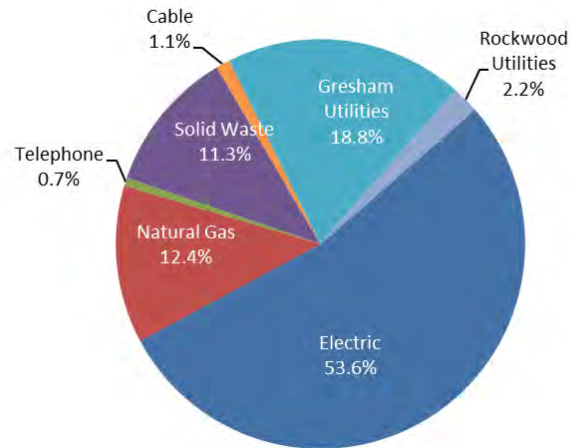
Cable – The licenses are administered by Mt. Hood Cable Regulatory Commission (MHCRC). The cable utility license fee is 5.0%, charged on gross revenue. The revenue Gresham receives is the license fee net of MHCRC administrative costs.

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

Gresham – Utility license fees are charged to municipally owned utilities within the city limits and are applied to Gresham’s water, wastewater, and stormwater utilities. The license fee was changed from 5% to 7% in June 2011. In 2017, the fee was increased to 10%, with the increase being dedicated to the Transportation System and phased in over a three-year period.

Rockwood – A 5% utility license fee is charged to the Rockwood Water Public Utility District for water utilities.

Utility License Fees



Revenue Information – General Fund

Assumptions

- In fiscal year 2016/17 one-time revenue was received from electric and natural gas providers for the 2% utility license fee increase in 2011 to April 2018.
- Electric utility license fee revenues are expected to increase to \$11.9 million due to scheduled rate increases by the utility providers and an increasing customer base.
- Natural gas utility license fee revenues are expected to stay steady at \$2.8 million due to scheduled rate decreases by the utility providers offset by an increasing customer base.
- Telephone utility license fee revenues are expected to increase. 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 \$4.2 million.

Economic Factors

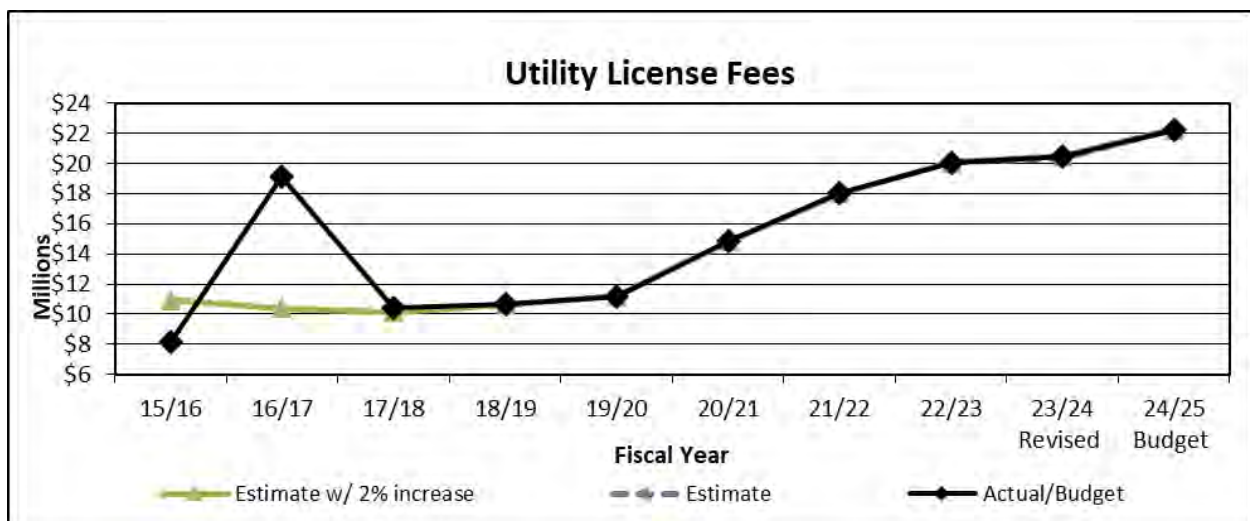
- Fluctuations in housing and population.
- Weather conditions affect consumption and therefore affect fee revenue.
- Rate changes impacted by the cost of providing services.

Major Influences

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

Highlights

- Fiscal year 2023/24 utility license revenue is expected to be higher than budgeted due to rate increases.
- Utility license fee revenue is budgeted at \$22.3 million in fiscal year 2024/25.



Revenue Information – General Fund

POLICE, FIRE AND PARKS & THE CITY SERVICES FEE

On December 4, 2012, the City Council passed a 17-month temporary fee supporting Public Safety and Parks. Council voted to extend the fee on June 5, 2014. This fee is charged for residences and businesses through the Utility Billing System. The revenue is split between the Police, Fire and Parks departments, with 95% going to public safety and 5% to parks.

Effective January 1, 2021, the Police, Fire and Park fee was increased by \$7.50 per month for an 18-month period, to a total fee of \$15 per month. While revenues increase slightly as new housing and other units are added within the City, fee revenue is forecast to grow at a rate well below one percent in the upcoming year outside of the fee increase. City Council renewed the temporary increase through fiscal years 2022/23 and 2023/24.

In April 2024, City Council voted to retain the Police, Fire, and Parks fee increase permanently to continue support for public safety services. The fiscal year 2024/25 proposed budget includes \$8 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 \$17,000.
- Other charges for services including fire inspections and vehicle release fees, generate approximately \$368,000.
- Miscellaneous income, including interest, traffic, and parking fines, is estimated at \$621,000.
- Interfund transfers are budgeted at \$87,100. This amount includes funds transferred from the three utility funds to pay for confined space rescue services provided by the Fire Department.
- Internal Service Charge revenue is budgeted at approximately \$1.2 million.

BEGINNING BALANCE

- The beginning fund balance for the General Fund is estimated to be about \$26.8 million. It is the unspent balance carried forward from the prior fiscal year to be used as working capital for the fiscal year until revenues are received. For the General Fund, no significant revenue is received until October of each year.

Revenue Information – Local Option Levy Fund

LOCAL OPTION LEVY FUND

Gresham has referred a proposed levy measure to the May 2024 ballot. If passed, the levy will be \$1.35 per \$1,000 of assessed property value. The purpose of the proposed 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 the same assumptions and influences.

Highlights

- If the ballot measure passes, the estimated revenue raised by the Local Option Levy will be \$12.2 million for fiscal year 2024/25.

COMPUTATION OF PROPERTY TAXES AND RATES

	2023/24		2024/25
<i>OPERATING TAX AUTHORITY</i>	<i>ACTUAL</i>	<i>OPERATING TAX AUTHORITY</i>	<i>ESTIMATED</i>
		2022 Assessed Value (AV)	\$10,165,517,114
		Estimated AV Increases/Decreases for Existing Properties	304,965,513
		Estimated AV of New Construction	123,050,000
		Estimated 2024 Assessed Value (AV)	10,593,532,627
		Permanent Tax Rate	1.3500
		Property Tax Authority	14,301,269
		Compression and other Adjustments	(1,377,540) ¹
		Total Amount to Be Raised	12,923,729
		Allowance for discounts	2.5% (323,093)
		Allowance for delinquencies	3.1% (400,636)
		AVAILABLE FOR APPROPRIATION	\$ 12,200,000

Notes:

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

Revenue Information – Business Funds

URBAN DESIGN AND PLANNING FUND REVENUES

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

Charges for Services

- Development planning fees supply revenue for this fund and are budgeted at \$907,000 in fiscal year 2024/25. This amount includes annual indexing scheduled for July 1, 2024.
- Revenue is forecasted to be higher in fiscal year 2024/25 over fiscal year 2023/24 as activity levels gradually increase.

Licenses & Permits

- Transportation Network Company (TNC) fees are paid by companies such as Uber and Lyft on a per ride basis and are used to partially fund the transportation planning function. TNC fees are expected to be \$199,000 in fiscal year 2024/25.

Interfund Transfers

- Interfund transfers are budgeted at \$2.6 million from the General Fund in support of planning activities including transportation planning and \$199,000 from the Transportation Fund in support of transportation planning.

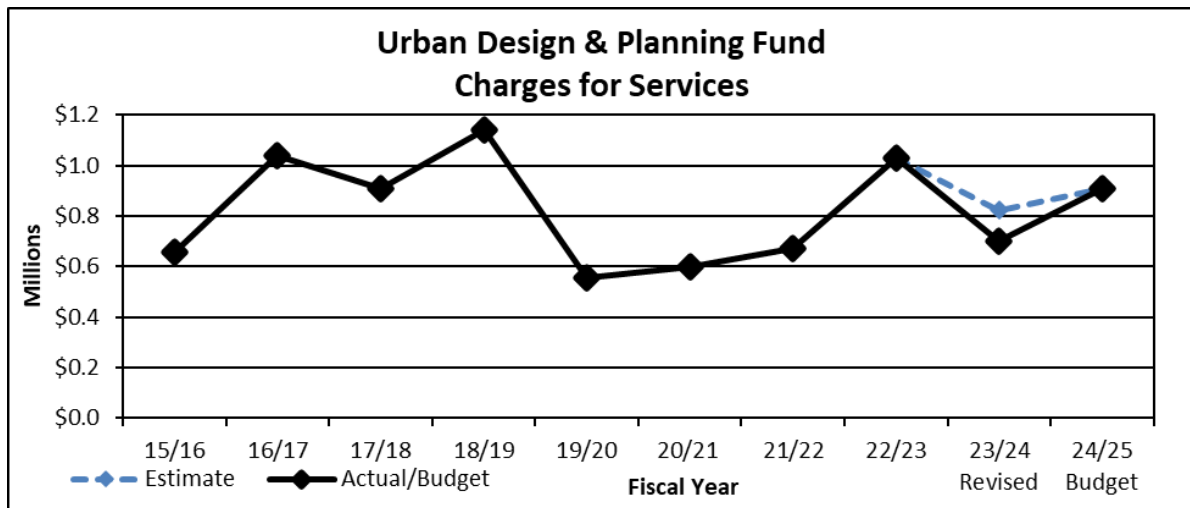
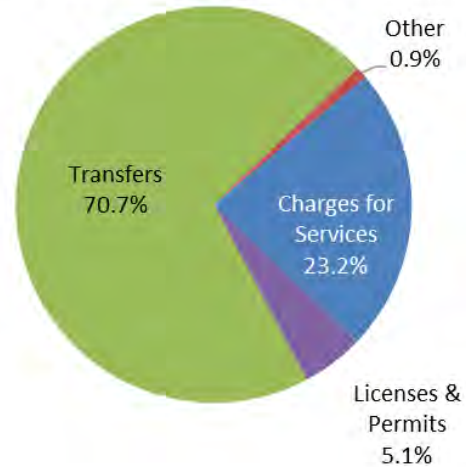
Other Revenue

- Other miscellaneous and interest income is budgeted at \$37,000 for fiscal year 2024/25.

Beginning Balance

- Beginning balance is estimated at \$1,228,100 carryover from the prior fiscal year.

Urban Development & Planning Fund Operating Revenues



Revenue Information – Business Funds

SOLID WASTE & SUSTAINABILITY FUND REVENUES

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

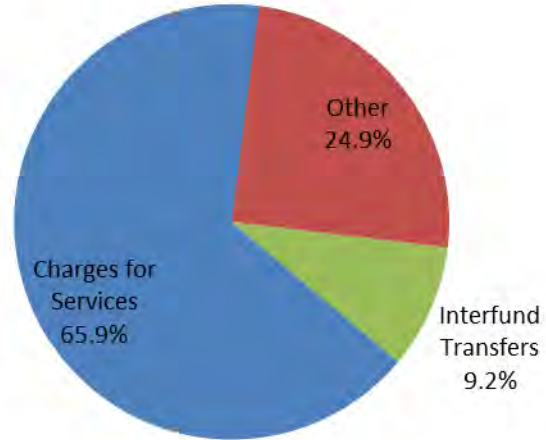
Charges for Services

- Revenue from East County Hauler Organization (ECHO) fees is expected to be \$857,000. This is a slight increase compared to the revenue expected in fiscal year 2023/24.

Other Revenue

- Other miscellaneous income is primarily comprised of interest budgeted at \$11,000 for fiscal year 2024/25.
- Revenue from grants and other intergovernmental agreements primarily comes from Metro and is expected to be \$312,000 for fiscal year 2024/25.

**Solid Waste & Sustainability
Operating Revenues**

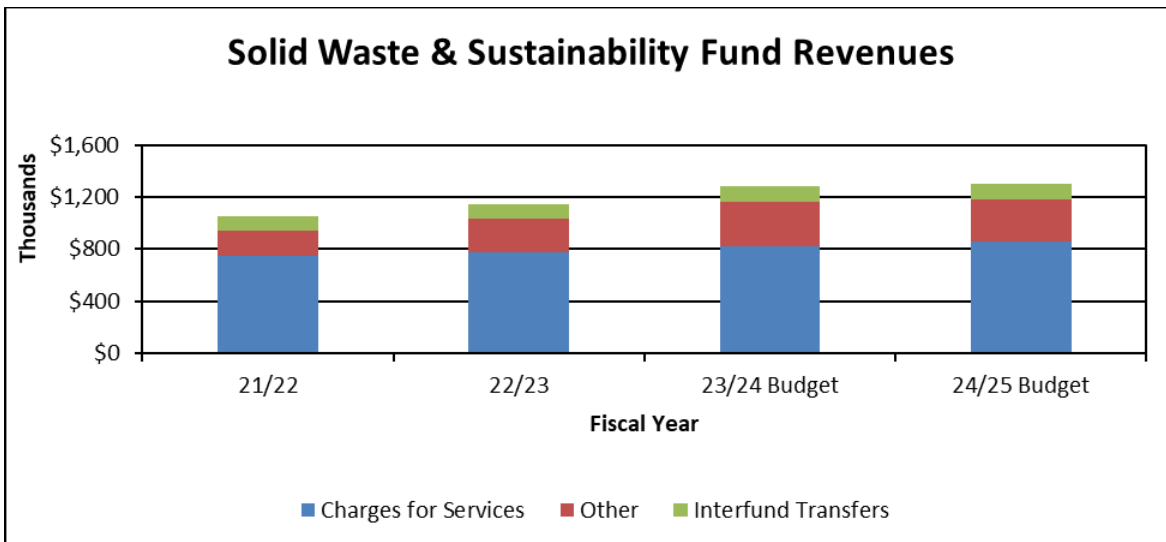


Interfund Transfers

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

Beginning Balance

- The beginning balance is estimated at \$734,000 and is a carryover from the prior fiscal year. These funds are expected to be used to sustain the program over the next few years.



Revenue Information – Business Funds

RENTAL INSPECTION FUND REVENUES

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

Licenses and Permits

- Revenue from rental licenses is anticipated to be \$1,001,000 for fiscal year 2024/25. This is an increase over the fiscal year 2023/24 consistent with the Rental Inspection Fee package passed by City Council in March 2024.

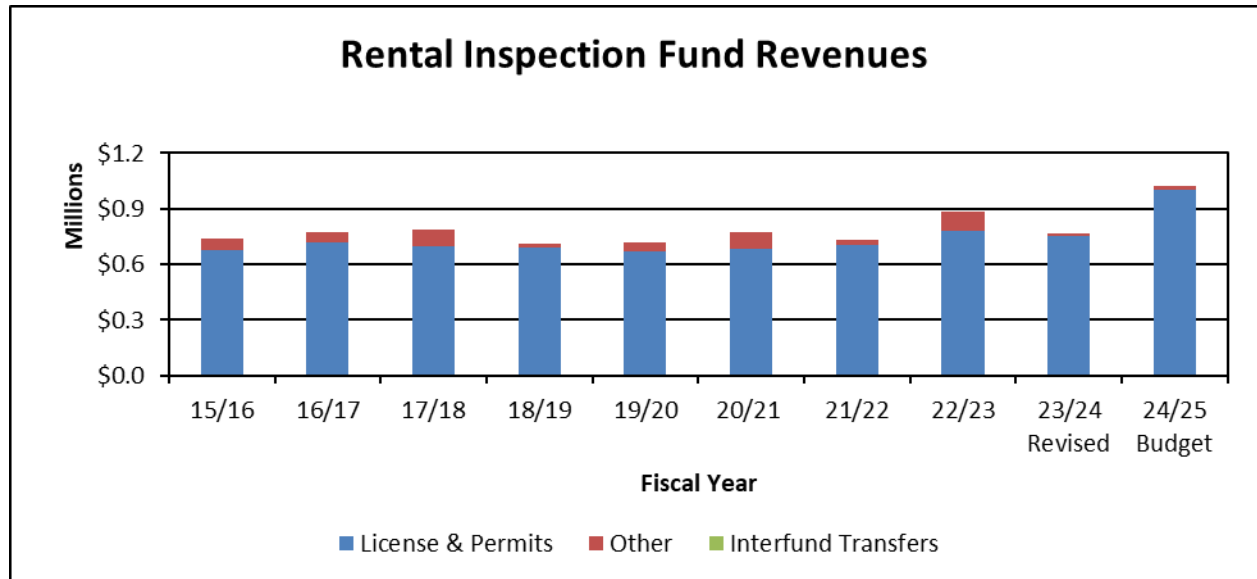
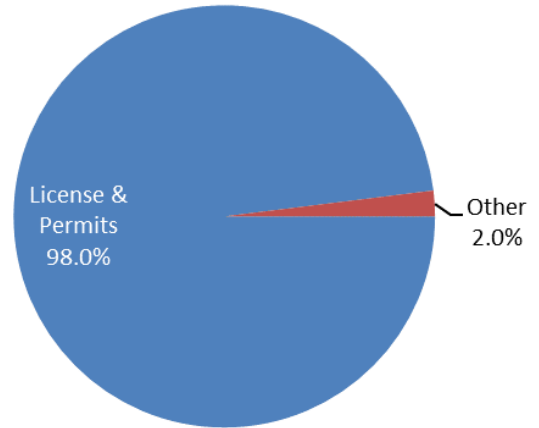
Other Revenue

- Other miscellaneous income is primarily comprised of civil penalty fees and interest budgeted at \$20,000 for fiscal year 2024/25.

Beginning Balance

- The beginning balance is estimated at \$655,000 and is a carryover from the prior fiscal year.

Rental Inspection Operating Revenues



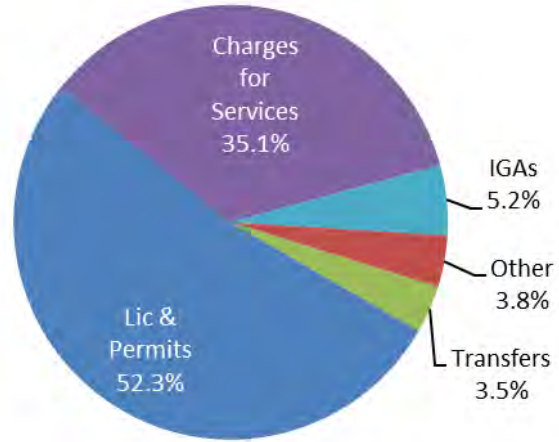
Revenue Information – Business Funds

BUILDING FUND REVENUES

Licenses and Permits

- Permits are issued for building development activities, including construction plan review, and building inspection.
- For fiscal year 2024/25, revenue from Licenses and Permits is expected to be about \$2.6 million, a decrease from the fiscal year 2023/24 forecast. Fiscal year 2023/24 revenues are forecasted to be higher than budgeted due to fees for some large one-time projects.

Building Operating Revenues

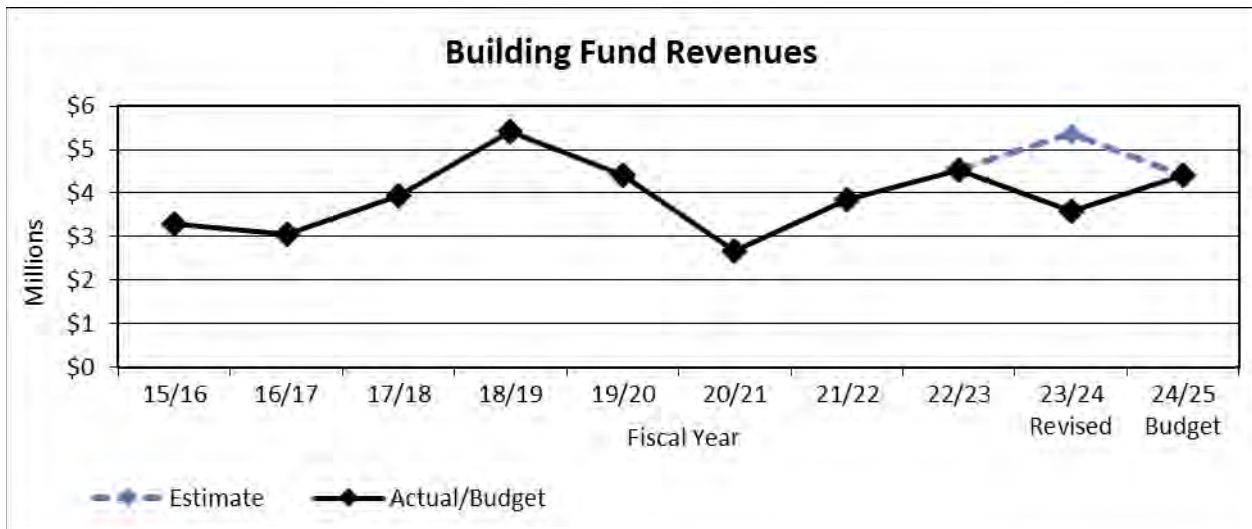


Charges for Services

- Building plan review fees and electrical inspection fees are used to pay for services provided.
- For fiscal year 2024/25, revenue from charges for services is expected to be \$1.8 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 \$263,000 in fiscal year 2024/25.



Revenue Information – Business Funds

Other Revenue

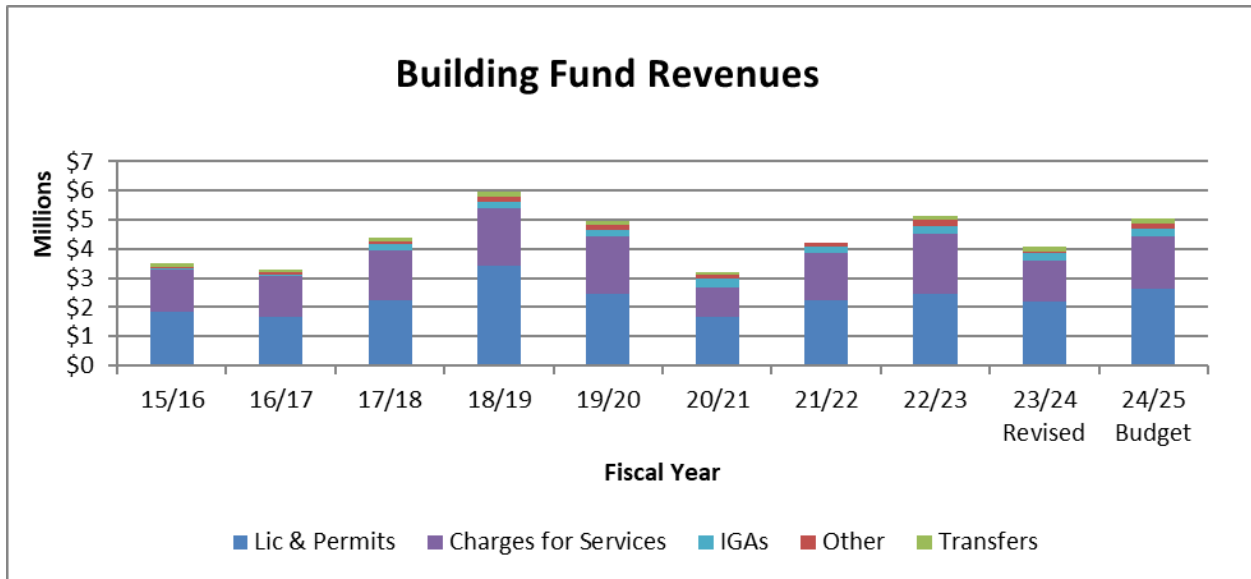
- Other miscellaneous and interest income is budgeted at \$194,000 for fiscal year 2024/25.

Interfund Transfers

- Beginning in fiscal year 2022/23, the Building Fund receives Interfund Transfers. These transfers total \$178,000 from the General Fund, Urban Design & Planning, Rental Inspection, and Infrastructure Development for operational support of the city's permit & licensing system.

Beginning Balance

- Beginning balance is estimated at \$9.7 million carryover from the prior fiscal year.



Revenue Information – Business Funds

URBAN RENEWAL FUND REVENUES

The Urban Renewal Fund accounts for services that the City of Gresham provides to the Rockwood/West Gresham Urban Renewal Area, which was authorized by voters in November 2003.

Intergovernmental Revenue

- The Urban Renewal Fund is funded by an intergovernmental agreement between the City of Gresham and the Rockwood/West Gresham Urban Renewal Area. Reimbursements from the Urban Renewal Area are used for operating the agency and are budgeted at approximately \$2.4 million for fiscal year 2024/25.

Beginning Balance

- There is not anticipated to be any beginning balance.

Revenue Information – Infrastructure Funds

INFRASTRUCTURE DEVELOPMENT FUND REVENUES

Charges for Services

- Plan checks and site design review fees are anticipated to supply about \$1.0 million in revenue for fiscal year 2024/25.

Interfund Transfers

- Interfund transfers total \$1.8 million for services from the Department of Environmental Services for fiscal year 2024/25. \$453,500 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 \$472,000 from the Capital Improvement Funds.

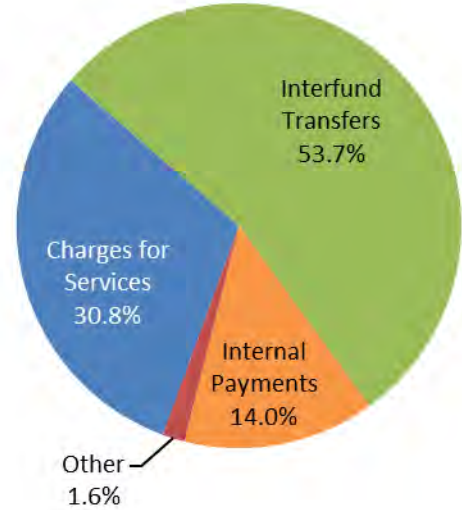
Other Revenue

- Interest income is budgeted at \$54,000 for fiscal year 2024/25.

Beginning Balance

- Beginning balance is estimated at \$3.6 million, carryover from the prior fiscal year.

Infrastructure Development Operating Revenues



Revenue Information – Infrastructure Funds

STREETLIGHT FUND REVENUES

Utility License Fees

- The electric utility license fee is assessed on prior year electric utility revenues; a rate of 1.0% is designated for the Streetlight Fund.
- The natural gas utility license fee is assessed on quarterly natural gas utility revenues; a rate of 1.6% is designated for the Streetlight Fund.
- Fiscal year 2023/24 utility license revenue is forecasted to be slightly higher than budgeted.
- For fiscal year 2024/25, Gresham’s utility license fee revenue for this fund is expected to be \$1.6 million.

Interfund Transfers

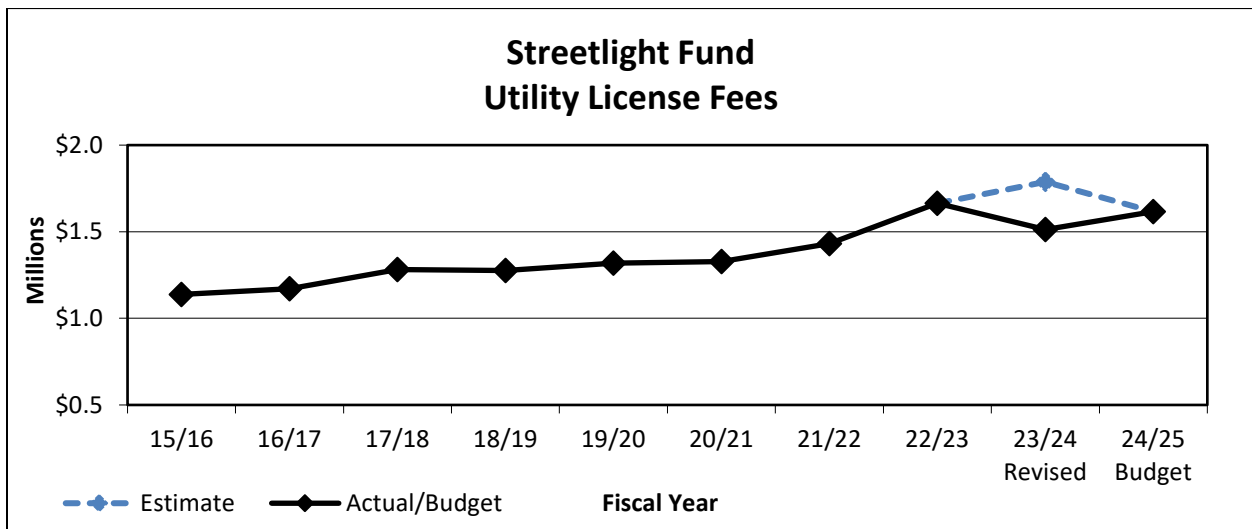
- Fiscal year 2024/25 includes a transfer of \$142,000 from the CDGB/HOME program for a capital project, a carryover from fiscal year 2023/24.

Other Revenues

- Interest revenue is budgeted at \$80,000 for fiscal year 2023/24.
- Intergovernmental revenue, budgeted at \$64,000, 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 \$6.1 million, carryover from the prior fiscal year.



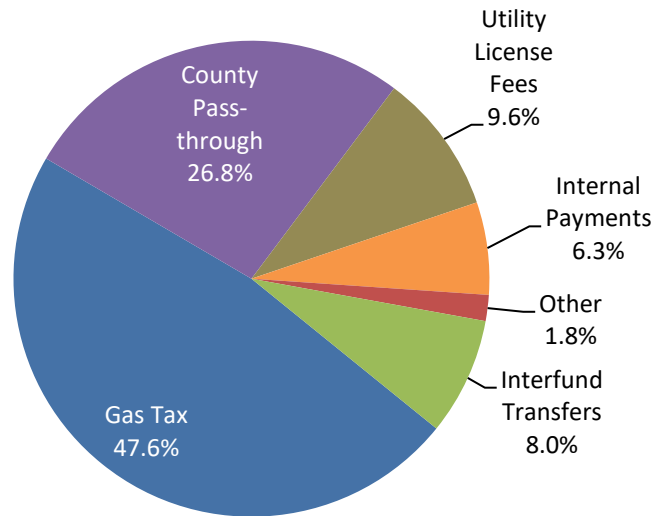
Revenue Information – Infrastructure Funds

TRANSPORTATION FUND REVENUES

Gas Tax

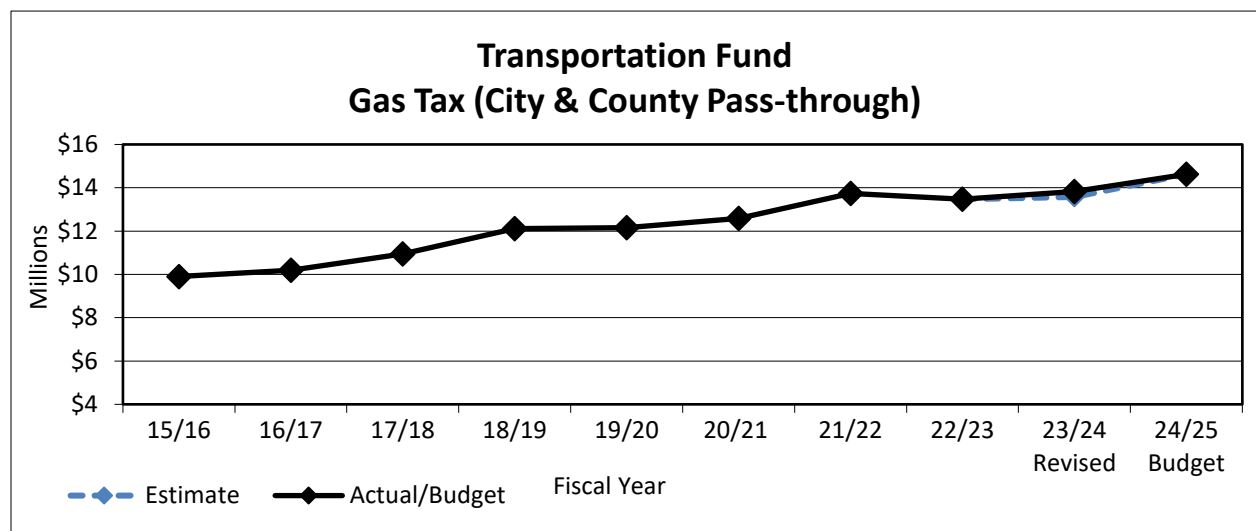
- The principal source of intergovernmental revenue is an apportionment of road related taxes from the State of Oregon. The State passes on to the City a portion of the weight mile, motor fuels (gas), vehicle registration, and other related fees it collects. These taxes may be used only for road operations and maintenance.
- The Keep Oregon Moving Act, which was passed during the 2017 Legislative Session, accounts for the projected higher motor fuels usage taxes as shown in the following graphs. Those additional resources will be phased in, and year-to-year resources are now expected to increase incrementally.
- Fiscal year 2023/24 revenues are forecasted to be slightly lower than budgeted.
- For fiscal year 2024/25, Gresham’s share of the gasoline tax and registration fees is expected to be about \$9.4 million.

**Transportation
Operating Revenues**



County Pass-Through Resources

- Gresham anticipates receiving about \$5.3 million from Multnomah County to cover street maintenance expenses as part of the County Roads transfer agreement.



Revenue Information – Infrastructure Funds

Utility License Fees

- Starting in fiscal year 2017/18, the Transportation Fund began receiving a portion of the utility license fee charged 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 \$1.9 million in fiscal year 2024/25.

Internal Payments

- Internal Payments for this fund are engineering reimbursements for staff charges and overhead for capital improvement projects. For fiscal year 2024/25, the revenue is estimated at \$1.2 million.

Other Revenues

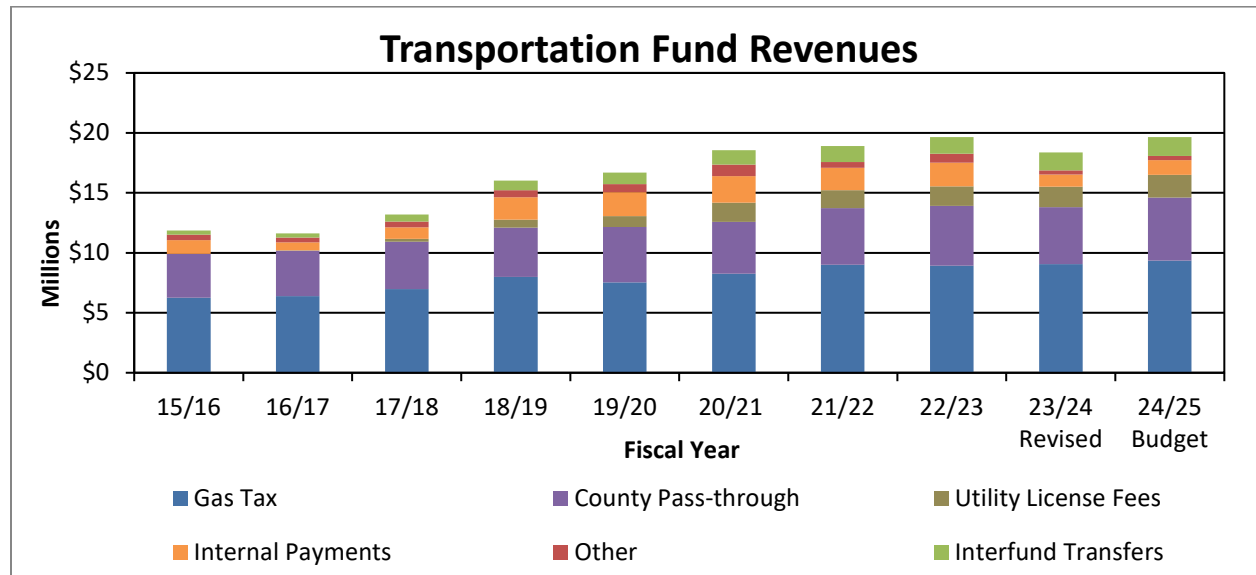
- Miscellaneous revenue and Charges for Service are other revenue sources in the Transportation Fund. These revenues will be approximately \$310,000 in fiscal year 2024/25.

Interfund Transfers

- Interfund transfers into the fund are approximately \$1.6 million in fiscal year 2024/25. This includes approximately \$250,000 in pass-through funding from the System Development Charge Fund for construction debt principal and interest payments, \$1.2 million from the Stormwater Fund to pay for vegetation management and additional street sweeping which facilitates storm water management, and \$117,000 from the Streetlight Fund for reimbursements for administration of the streetlight program.

Beginning Balance

- The beginning balance will be approximately \$28.1 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 2024/25 through 2028/29.



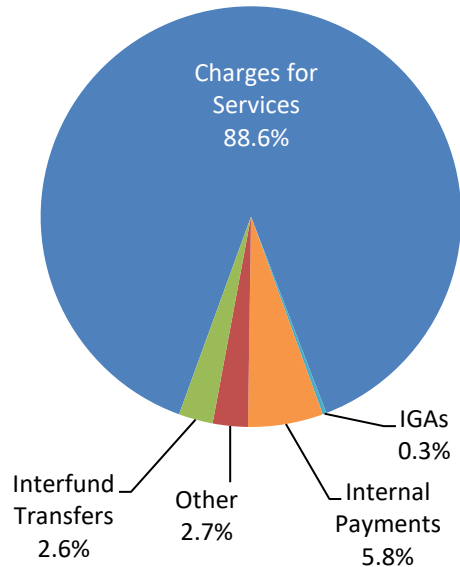
Revenue Information – Infrastructure Funds

WATER FUND REVENUES

Water Sales

- The revenue received from water utility customers pays for the City’s water collection and distribution system.
- Rates are reviewed within the context of a long-term financial plan for the utility. Consistent annual increases are typically recommended to avoid volatile rate jumps.
- A rate increase of 9.30% has been approved for January 1, 2025.
- Fiscal year 2024/25 water sales revenues are budgeted at \$21.2 million.

Water Operating Revenues



Intergovernmental Revenue (IGA)

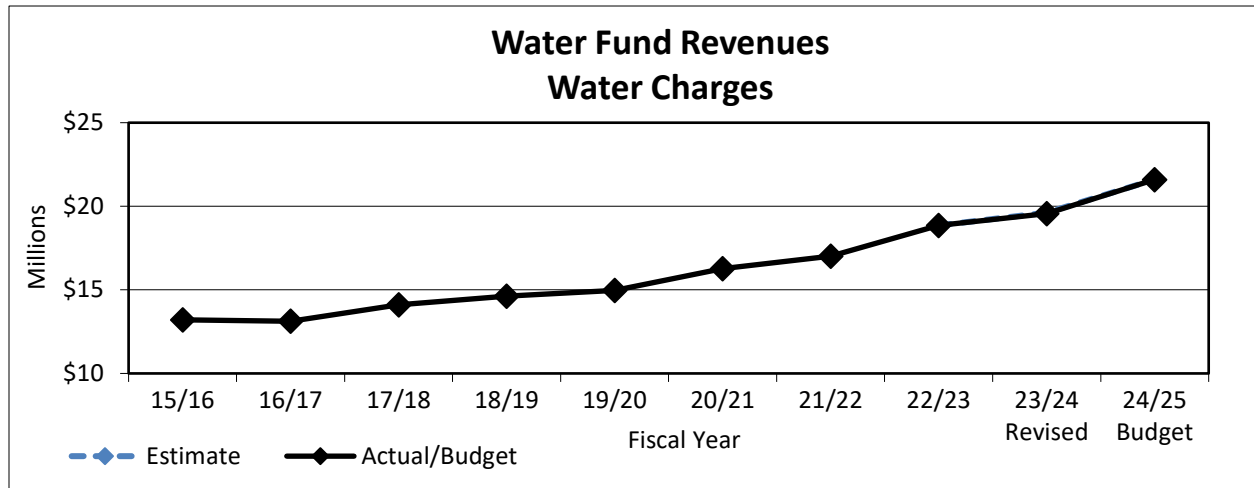
- Approximately \$71,000 is budgeted from miscellaneous service agreements for water related services, which reflects other municipality and district payments for use of the City’s wellfield protection program.

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 2024/25. This is a significant budgeted increase from previous years due to the scope of capital projects.

Other Revenue

- Other charges for services, estimated at \$410,000, are primarily for meter and line installation charges.
- Miscellaneous Income, including interest, is budgeted at approximately \$560,000.



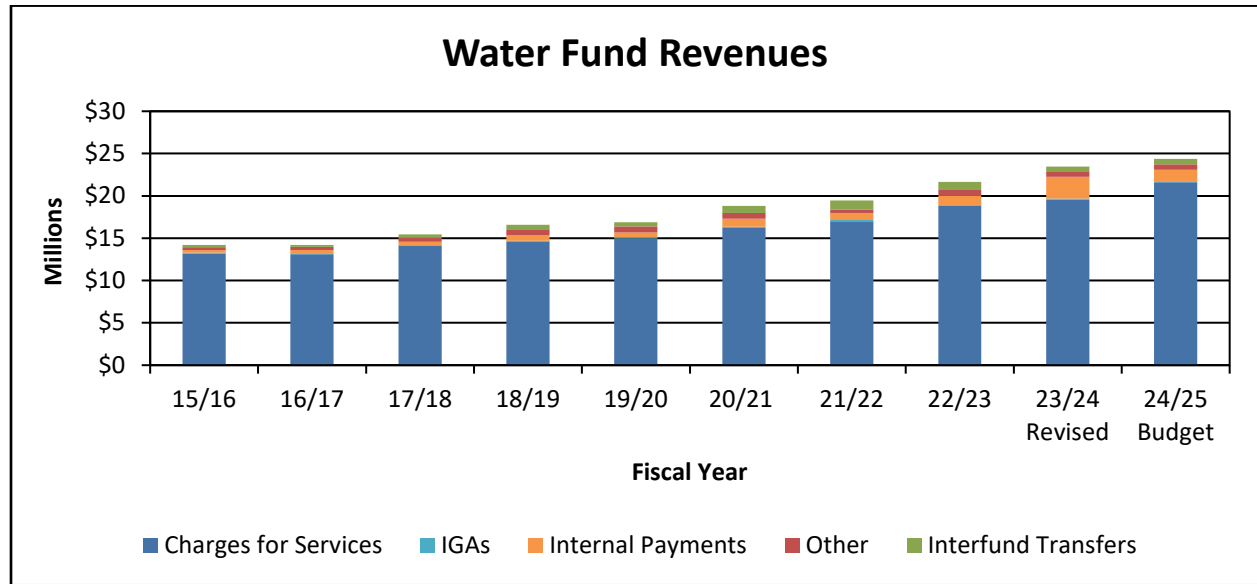
Revenue Information – Infrastructure Funds

Interfund Transfers

- Interfund transfers total \$640,000. These are transfers from the System Development Charge Fund for debt payments.

Beginning Balance

- The beginning balance is estimated at \$43.6 million, carryover from the prior fiscal year. The beginning balance includes funds identified for future uses, such as infrastructure repair and replacement, construction of capital projects, and other operational requirements for system reliability, regulatory compliance, and long-term utility operations.



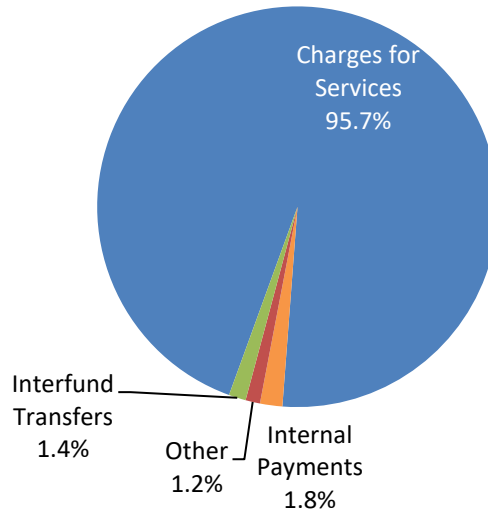
Revenue Information – Infrastructure Funds

STORMWATER FUND REVENUES

Stormwater System User Fees

- Revenue received from stormwater customers pays for the City’s storm drain system.
- Rates are reviewed within the context of a long-term financial plan for the utility. Consistent annual increases are typically recommended to avoid volatile rate jumps.
- A rate increase of 9.45% has been approved for January 1, 2025.
- Fiscal year 2024/25 stormwater system revenues are budgeted at \$16.0 million.

Stormwater Operating Revenues

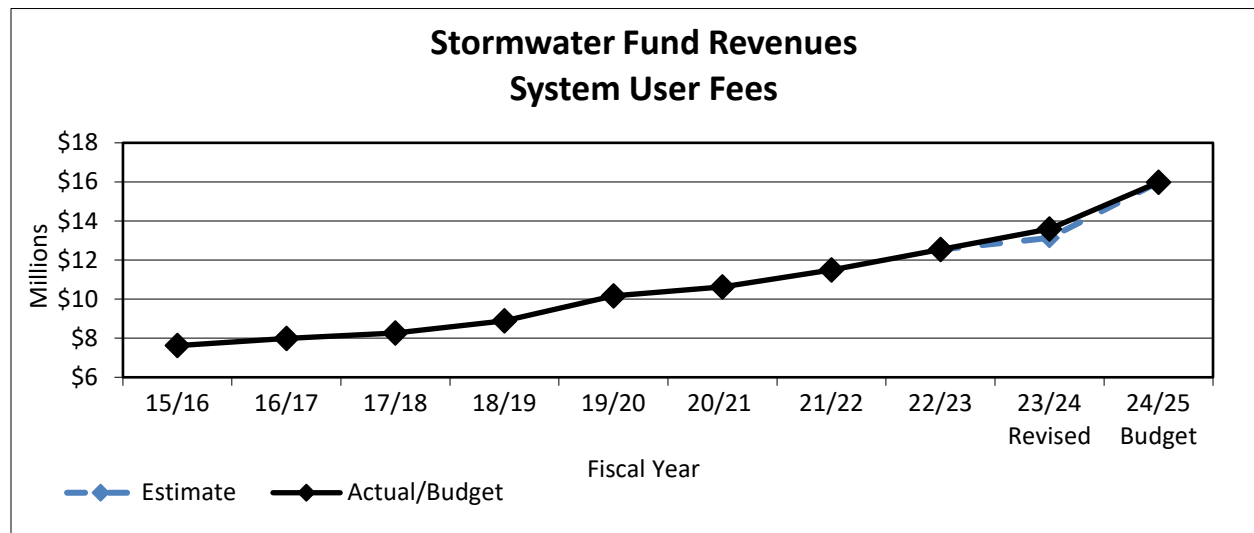


Internal Payments

- Internal Payments are engineering reimbursements for staff charges and overhead to capital improvement projects, estimated at \$300,000.

Other Revenue

- Interest, fees, and miscellaneous income comprise the approximate \$195,000 in other income.



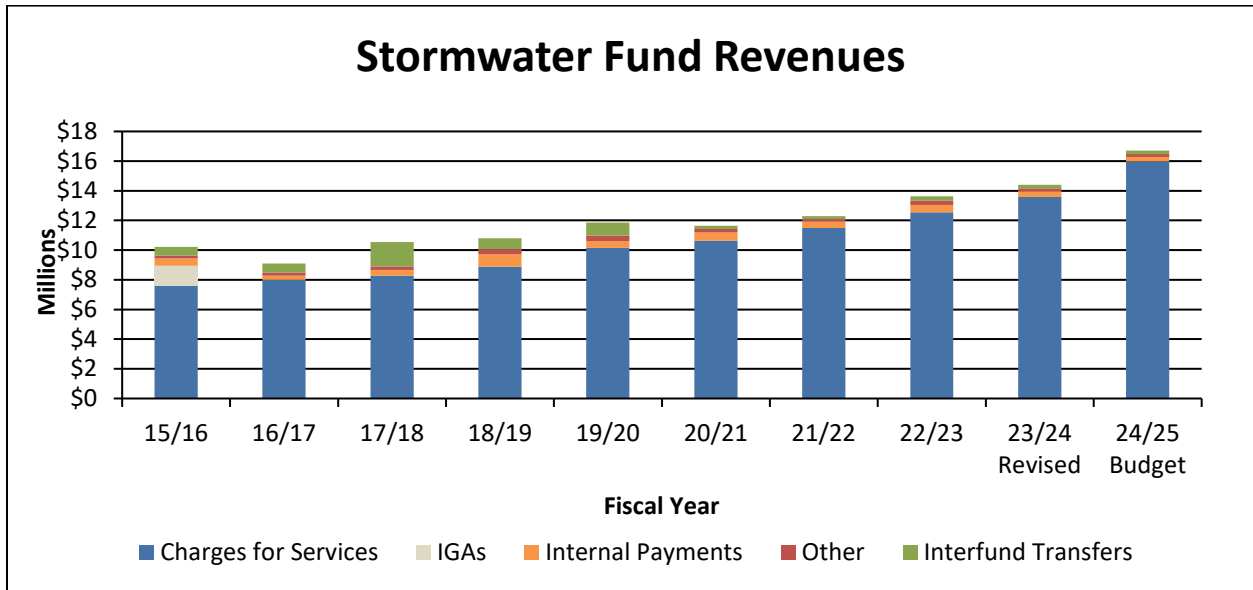
Revenue Information – Infrastructure Funds

Interfund Transfers

- A transfer of \$230,000 from the System Development Charge Fund for debt repayment is budgeted for fiscal year 2024/25.

Beginning Balance

- The beginning balance is estimated at \$13 million, a carryover from the prior fiscal year. The beginning balance includes funds identified for future uses, such as infrastructure repair and replacement, construction of capital projects, and other operational requirements needed for system reliability, regulatory compliance, and long-term utility operations.



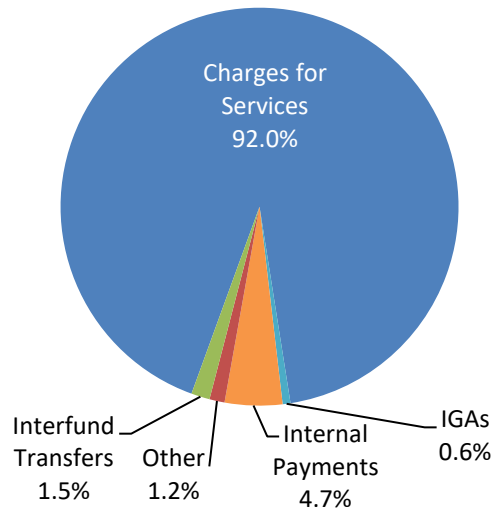
Revenue Information – Infrastructure Funds

WASTEWATER FUND REVENUES

Wastewater Charges

- Revenue received from wastewater utility customers pays for the City’s wastewater collection and treatment system.
- Rates are reviewed within the context of a long-term financial plan for the utility. Consistent annual increases are recommended to avoid volatile rate jumps.
- A rate increase of 6.80% has been approved for January 1, 2025.
- Fiscal year 2024/25 revenues are budgeted at \$25.5 million.

Wastewater Operating Revenues



Intergovernmental Revenue (IGAs)

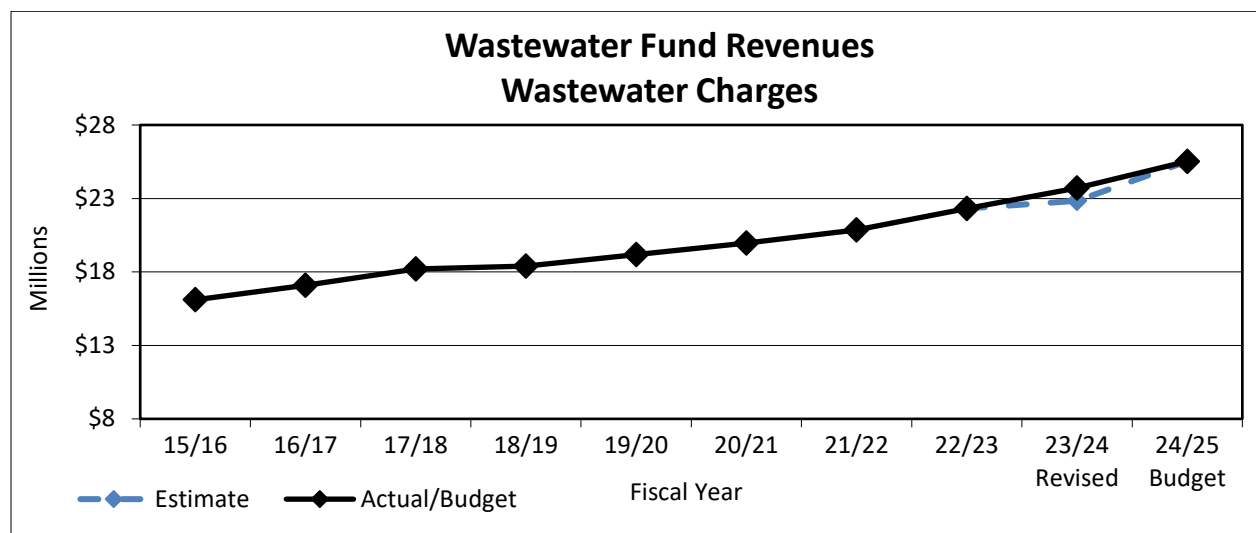
- Intergovernmental revenue is budget at \$177,000 for fiscal year 2024/25.

Internal Payments

- Internal Payments are engineering reimbursements for staff charges and overhead to capital improvement projects, estimated at \$1.3 million.

Other Revenue

- Intergovernmental agreements and miscellaneous income including interest income will total approximately \$325,000 in fiscal year 2024/25.



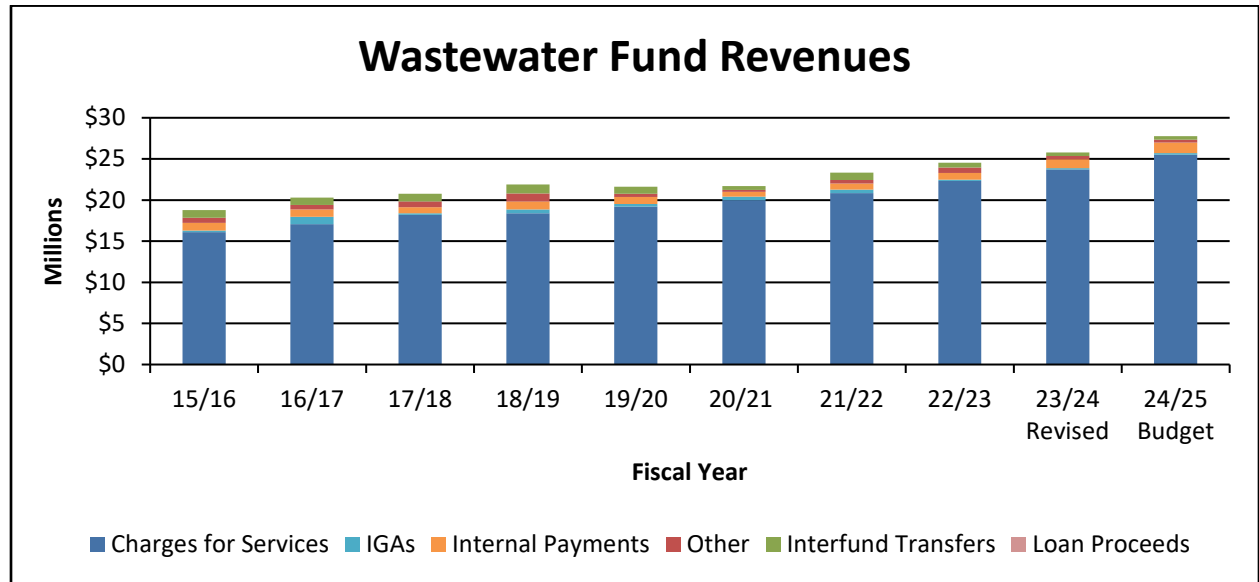
Revenue Information – Infrastructure Funds

Interfund Transfers

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

Beginning Balance

- Beginning fund balance is estimated at \$21.6 million, carryover from the prior fiscal year. The amount includes funds identified for future uses, such as debt payment, infrastructure repair and replacement, construction of capital projects, and other modifications needed for system reliability, regulatory compliance, and long-term utility operations.



Revenue Information – Support Funds

FACILITIES AND FLEET MANAGEMENT FUND REVENUES

Internal Service Charges

- Internal service charges collect \$6.6 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 2024/25 payments from Gresham-Barlow School District of \$75,000.

Other Revenue

- The Headstart Program rents a city-owned building for \$4,900 per year.
- \$80,000 is budgeted from insurance reimbursements for accident repairs made to the City's fleet.
- Beginning with fiscal year 2024/25, responsibility for Fire Station maintenance will transfer to the Facilities division. The transfer in previous years to fund maintenance and utilities for the fire station will be discontinued and instead funding for Fire station maintenance will be collected through Internal Service Charges.

Beginning Balance

Beginning balance is estimated at \$1.5 million.

LEGAL SERVICES FUND REVENUES

Internal Service Charges

- Internal service charges collect approximately \$1.7 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 \$252,000.

Revenue Information – Support Funds

ADMINISTRATIVE SERVICES FUNDS REVENUES

Internal Service Charges

- Internal service charges collect \$19.0 million to recover the cost to provide organization-wide services, such as city administration, finance and budgeting, information technology, and communications.
- Internal service charges collect \$2.5 million from the three utility funds to recover the cost to provide financial accounting and analysis, billing, collection, customer services and sewer assessment administration for the utility system.

Interfund Transfers

- For fiscal year 2024/25, the fund will collect about \$1,129,000 for support of geographic information services (GIS) and administrative services provided to self-insured employee benefit plans.

Other Revenue

- Miscellaneous Income includes delinquency penalty fees and is expected to bring in about \$125,000 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 \$1.6 million and are related to costs for the capital improvement program, and federal reimbursements.

Beginning Balance

- The beginning fund balance is estimated at \$2.7 million, carryover from the prior fiscal year.

EQUIPMENT REPLACEMENT FUND REVENUES

Internal Service Charges

- Internal service charges collect \$2.2 million to reserve for the replacement of City vehicles and other capital equipment. For fiscal year 2024/25, 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 \$137,300 related to vehicles owned by internal service funds.

Other Revenue

- Interest earnings are expected to bring in about \$336,000 in fiscal year 2023/24.
- Miscellaneous income of \$9.1 million is expected from the repayment of the loan to the Gresham Redevelopment Commission.

Beginning Balance

- The beginning fund balance of \$22.4 million is the reserve for future equipment purchases.

Revenue Information – Support Funds

WORKERS' COMPENSATION & LIABILITY MANAGEMENT FUND REVENUES

Internal Payments

- Payroll charges collect approximately \$2.2 million to pay for the City's self-insured Workers' Compensation Program. Requirements are for operating costs and maintenance of a reserve to pay for on-the-job injury claims.
- Workers' compensation costs are allocated to operating funds as a unit of personnel costs.

Internal Service Charges

- Internal service charges collect \$3.3 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 \$174,000 in fiscal year 2024/25.
- The City has included a budget of \$100,000 for insurance reimbursement to account for reimbursement on claims that have exceeded the City's self-insured retention policies.

Beginning Balance

- The Workers' Compensation is expected to have a beginning balance of \$3.8 million in fiscal year 2024/25, which is anticipated to be used for future unexpected claim expenses.
- The beginning balance for Liability Management is estimated at \$1.4 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 AND DENTAL PLANS FUND REVENUES

Internal Payments

- Payroll charges are budgeted to collect approximately \$12.6 million for the health plan and \$1.0 million for the dental plan for fiscal year 2024/25.

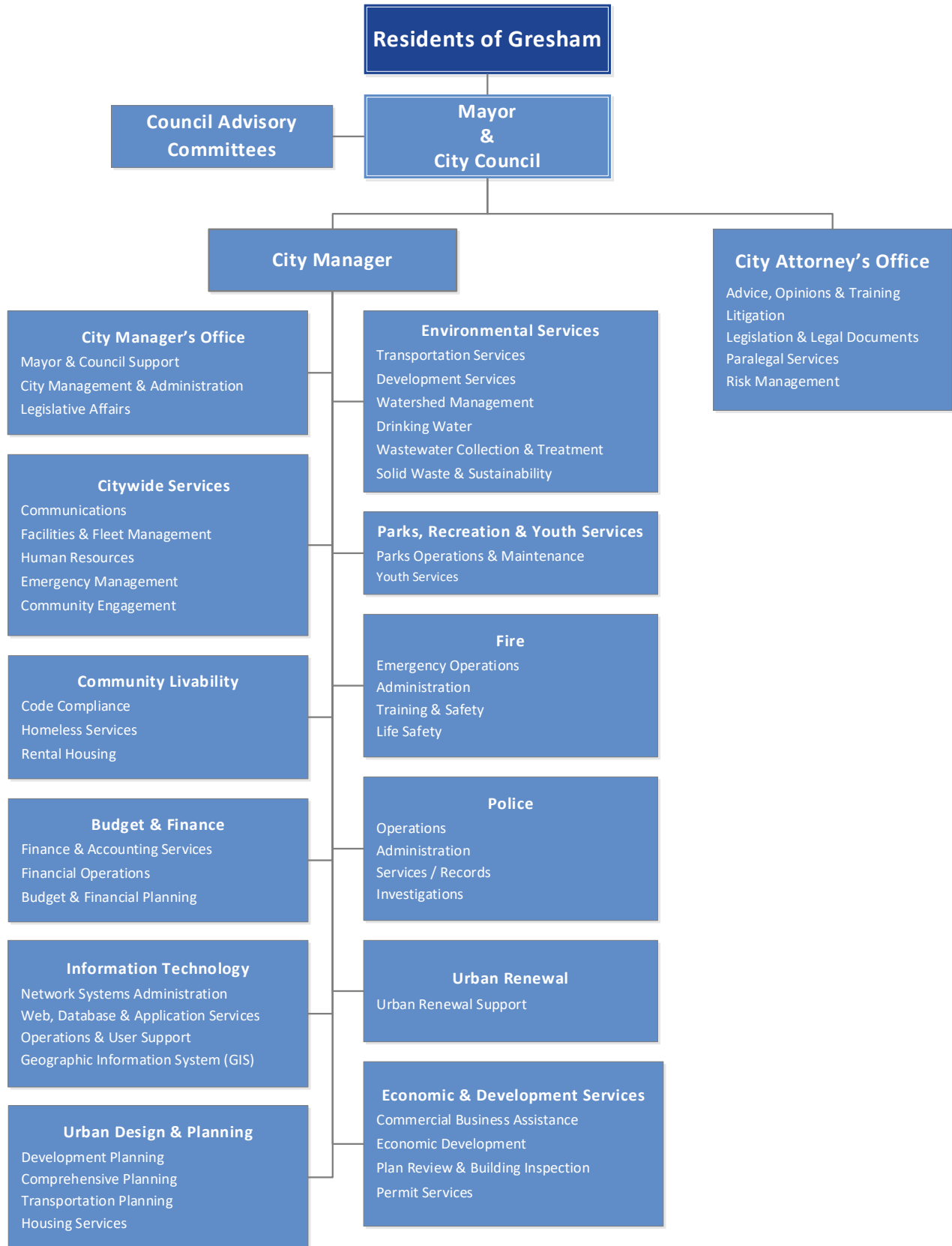
Other Revenue

- Investment earnings, employee cost sharing, and charges for retiree participation in the plans are budgeted at \$685,000.
- The City has included a budget of \$2,000,000 for insurance reimbursement to account for reimbursement on claims that have exceeded the City's self-insurance.

Beginning Balance

- Beginning balance is budgeted at \$4.9 million for fiscal year 2024/25 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 \$1.5 million for fiscal year 2024/25. These funds are used as a reserve for future claims.

City of Gresham



City Manager's Office



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 City Manager's Office 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 City Manager's Office 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 2024/25

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

City Manager's Office

appoints the City Manager and City Attorney, sets goals, adopts ordinances and resolutions, authorizes contracts, and adopts the annual budget. The City Council also functions as the Gresham Redevelopment Commission that oversees activities within the Urban Renewal Area.

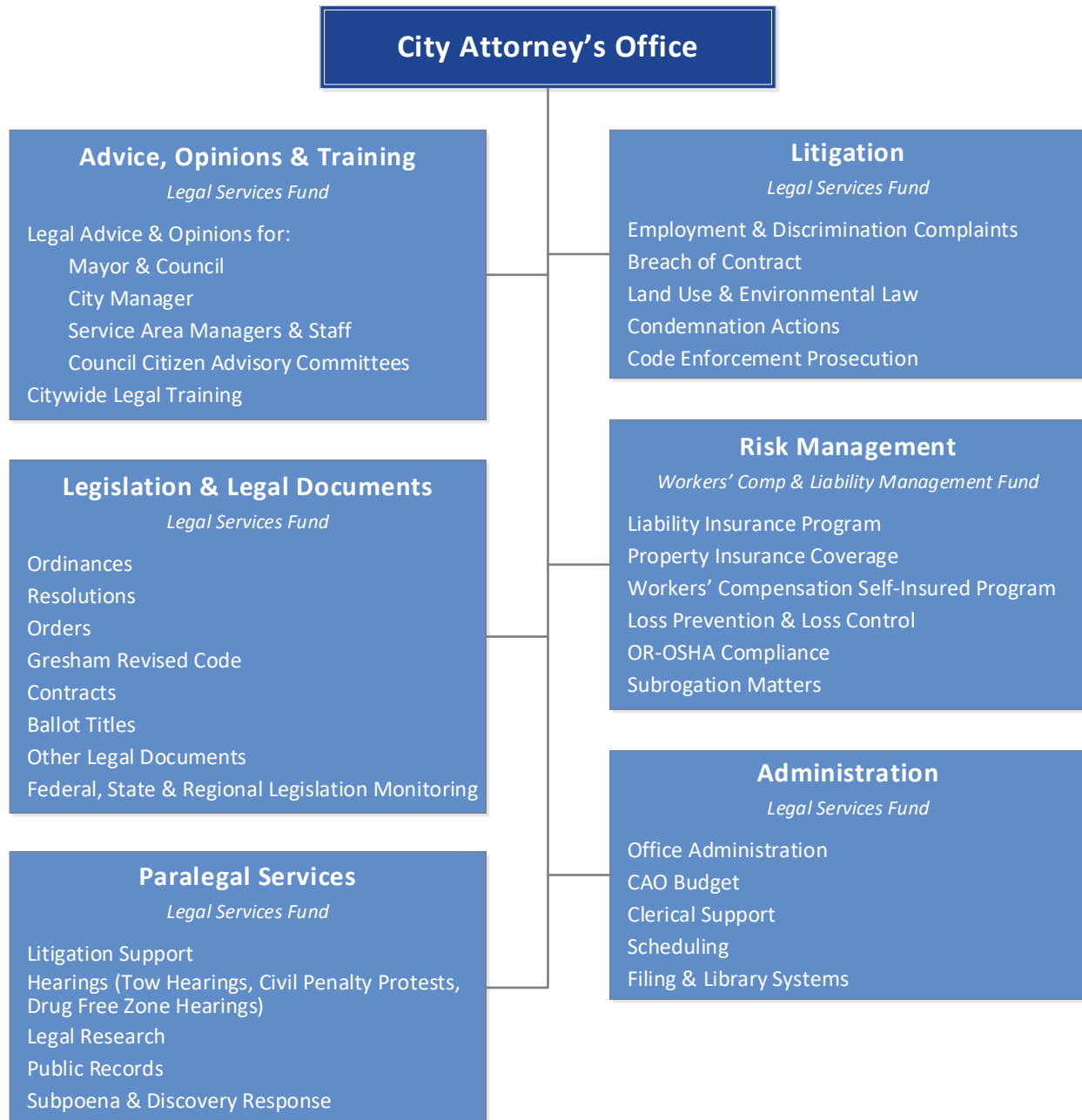
City Management & Administration

The City Manager and staff focus on the implementation of the City Council's officially adopted Strategic Plan and policy by coordinating and directing efforts of appropriate citywide resources.

Key issues and work plan for fiscal year 2024/25 include:

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

City Attorney's Office



MISSION STATEMENT

Identify, anticipate, and respond to the legal needs of the City of Gresham by providing high-quality, timely and cost-effective legal and risk management services.

GENERAL DESCRIPTION

The City Attorney's Office provides services to the City Council and its advisory bodies, City Manager, Service Area Managers and staff. Services include providing timely legal advice and opinions to the organization; the creation, review and approval of all written contracts and legal documents; advice and opinions on

City Attorney's Office

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 employees in arbitration, administrative agency proceedings and litigation; the initiation of legal actions as directed by Council; citywide legal training; monitoring and advising staff regarding the potential risks and impacts of proposed legislation; drafting/assisting staff with proposed code/policy changes and/or revisions; and supervision of outside legal counsel.

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

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

DEPARTMENT OPERATING PLAN FOR FISCAL YEAR 2024/25

The goal of the City Attorney's Office for fiscal year 2024/25 continues to be providing high-quality, timely and cost-effective legal and risk management services. The office strives to practice preventive law by anticipating potential legal issues and identifying potential solutions before problems arise.

Legal Services

Key issues and work plan for fiscal year 2024/25 include:

- Provide legal support to Strategic Plan priorities and significant operational decisions including urban redevelopment, neighborhood livability, improving DEI internally and externally, and land use planning projects.
- Provide legal support to enforcement efforts throughout the organization.

Risk Management

Key issues and work plan for fiscal year 2024/25 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.

Budget & Finance



Budget & Finance

GENERAL DESCRIPTION

The Budget and Finance Department oversees the City's financial infrastructures. 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 2024/25

Finance and Accounting Services

Finance and Accounting Services oversees the annual external audit, provides grant and capital asset accounting, develops cost accounting plans, administers the City's and Urban Renewal Area's investment and debt portfolios, publishes interim and annual financial reports, and provides other accounting services to the City and the Rockwood/West Gresham Urban Renewal Area. Other primary functions include citywide payroll, purchasing, and various other financial advisory and cash management services.

Key issues and work plan for fiscal year 2024/25 include:

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

Financial Operations

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

Key issues and work plan for fiscal year 2024/25 include:

- Carry on with City's utility billing assistance program to include communication to customers. Manage the remaining COVID-19 pandemic Customer Assistance funds.
- 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.
- Collaborate with internal departments to assist with tracking number and variety of services.

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

Budget & Finance

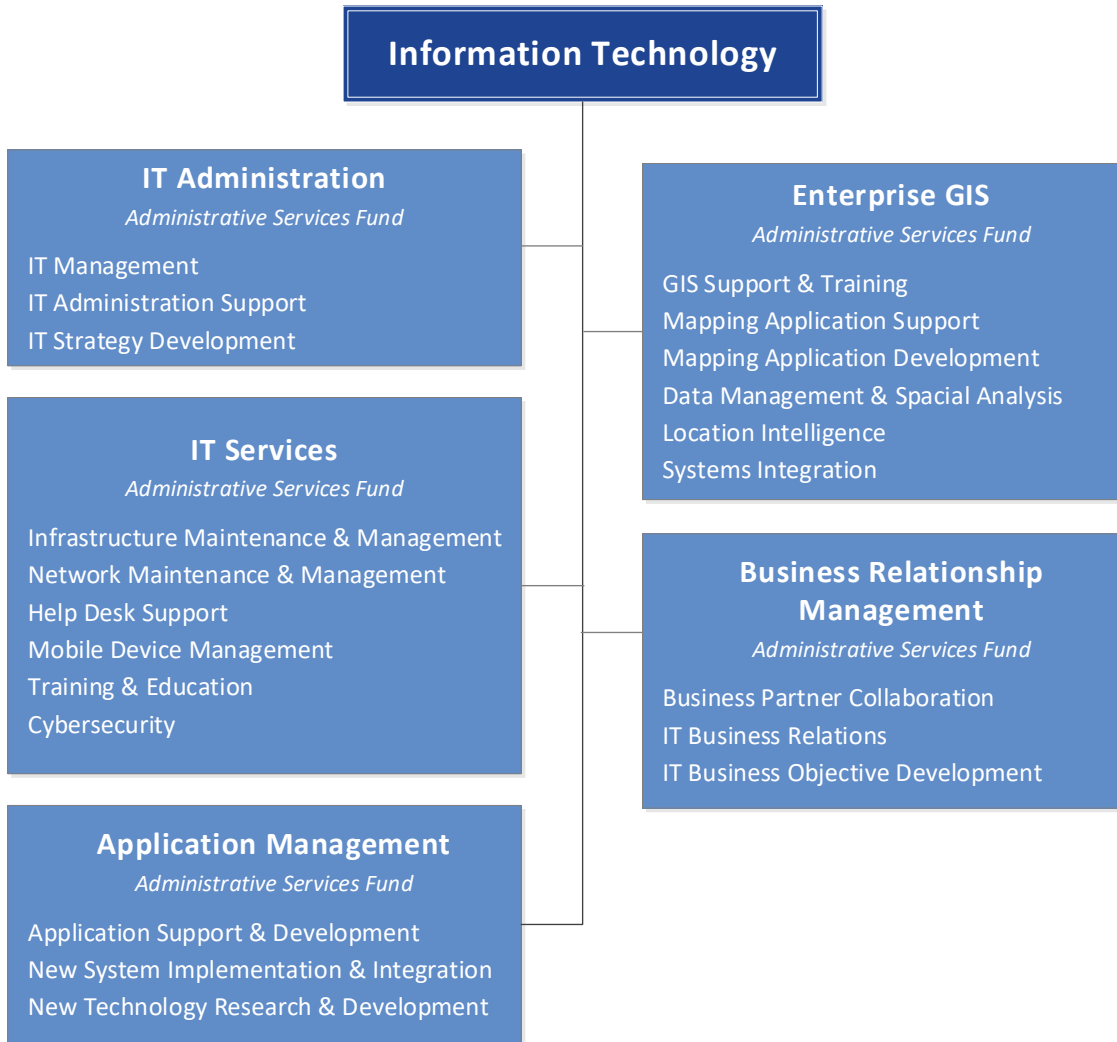
city management with a higher level of expertise for complex financial analyses and increased monitoring of resources. The division also prepares the City's budget and supplemental budgets in compliance with state laws and works with the Finance Committee throughout the year to provide a foundation for the budget process.

The Budget and Financial Planning Division is responsible for updating, analyzing, and monitoring financial plans utilized by programs throughout the City. In addition, the division provides financial and management analysis to all departments. Analytical and budget support is also provided to the Rockwood-West Gresham Urban Renewal Area.

Key issues and work plan for fiscal year 2024/25 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.
- Continue to manage and report on financial aspects of grants.
- Prepare and monitor the annual budget and related functions, including continued development, monitoring, and reporting of financial plans to ensure sustainability for all City programs.
- Provide analytical support for all City departments, including the collaborative evaluation and implementation of cost-saving measures and operational improvement opportunities throughout the organization.
- Continue efforts to leverage the Enterprise Resource Planning (ERP) system including implementation of process improvements and development of reporting tools where appropriate.

Information Technology



MISSION STATEMENT

Our Vision is to be the City’s trusted technology resource; a diverse professional team working collaboratively to develop and deliver new technologies and sustainable technology services. As the stewards of the City’s technology, our Mission is to provide comprehensive technology services and solutions that empower our partners to serve the citizens of Gresham.

GENERAL DESCRIPTION

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

Information Technology

DEPARTMENT OPERATING PLAN FOR FISCAL YEAR 2024/25

Information Technology

For fiscal year 2024/25, 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 2024/25:

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

Citywide Services



Citywide Services

DEPARTMENT OPERATING PLAN FOR FISCAL YEAR 2024/25

Human Resources

Human Resources develops, administers and provides a wide range of programs and services in the areas of recruitment and selection, classification and compensation, benefit and leave administration, employee and labor relations, employment policies and citywide training and organizational development.

Key issues and work plan for fiscal year 2024/25 include:

- Respond, monitor, address and close out employee relation/labor relation matters in a timely manner.
- Continue with the pay equity audit and analysis including implementation of any remediation and review and update of policies and practices to ensure compliance with the law.
- Collaborate with stakeholders to develop and update policies and practices related to employees currently working out of state.
- Continue to focus on employee health and well-being.
- Continue to evaluate and assess the recruitment process, infusing best practices, outreach and equitable practices.
- Continue to collaborate with stakeholders on process efficiencies.

Emergency Management

Emergency Management provides the City with training, exercises, planning efforts and regional collaboration to help the City mitigate, prepare for, respond to and recover from disasters and large-scale emergencies. The Office of Emergency Management also facilitates access to federal grant funds, assists city departments with emergency response planning and provides public education and outreach on disaster preparedness.

Key issues and work plan for fiscal year 2024/25 include:

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

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.

Citywide Services

Key issues and work plan for fiscal year 2024/25 include:

- Ensure all audiences have accessible and timely access to city information via the platform of their choice.
- Continue to lead public information and outreach to support COVID-19 response and recovery.
- Support other Council Work Plan projects with communications and marketing needs.
- Advise and consult with departments regarding initiatives, programs and services.
- Advance the City's use of digital communication tools and multimedia production.

Community Engagement

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

Key issues and work plan for fiscal year 2024/25 include:

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

Facilities and Fleet Management

The Facilities Division serves to keep City properties open, accessible, secure and operational for use by City employees and the public of all physical abilities. The goal is to provide a manageable level of repair and maintenance, within budgetary constraints, that will keep facilities functional, clean, comfortable, efficient and safe, while minimizing deterioration over the life of the asset. Facilities staff provides on-call emergency response on a 24/7 basis and are integral emergency response for natural and man-made disasters. The division is also responsible for staffing City Hall front lobby reception and security, providing directions to the public and answering the City's main phone line. Starting in fiscal year 24/25 Facilities will resume responsibility for the repairs and maintenance of the City's six Fire Departments and the Fire Training Center.

Citywide Services

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 2024/25 include:

- Support Gresham Strategic Plan (Community Safety) by making facility security improvements and optimizing safety for staff and public who use City facilities.
- 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.
- Complete major capital improvements in accordance with fiscal year 2024/25 Facilities Capital Replacement Plan.
- Explore options for long-term lease to meet needs of the Fleet Division.
- Continue to coordinate with departments to improve efficiency and consistency in vehicle acquisition, deployments and disposition.
- Support Gresham Strategic Plan (Financial Sustainability) by servicing City facilities to optimize functionality and efficiency while minimizing deterioration.
- Continue to make accessibility improvements to City facilities as identified in the City's ADA Transition Plan.

American Rescue Plan Act

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

Key issues and work plan for fiscal year 2024/25 include:

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

Police



Police

MISSION STATEMENT

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

GENERAL DESCRIPTION

Administration

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

Operations

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

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

Investigations

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

Services/Records

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

Police

DEPARTMENT OPERATING PLAN FOR FISCAL YEAR 2024/25

The fiscal year 2024/25 police budget is composed of the General Fund; Police, Fire, and Parks Fee; the Local Option Levy Fund; and Designated Purpose Funds (including ARPA funding). These funds support department personnel costs, equipment purchase and replacement, and the ability to meet community needs through diverse engagement. The police department is using new positions to implement alternative options regarding how to report crime(s) in Gresham. This approach was supported in fiscal year 2023/24 by limited-term positions funded through ARPA and continues in fiscal year 2024/25.

For fiscal year 2024/25 the Levy budget includes funding to preserve up to 26 existing officer positions, adds five new positions, and transitions the nine ARPA funded positions (Community Safety Specialists, Police Officer, Police Community Content Specialist, and Police Records Specialist) from limited-term to full-time positions. Additionally, levy funds provide two additional contracted clinicians to expand the Behavioral Health Unit (BHU) and their effective mobile-crisis response model.

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

Key challenges and work plan items for fiscal year 2024/25:

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

To address these issues, the department plans to:

- Continue participating in regional partnerships that deal directly to address gun violence and crimes against children in our community.
- Provide alternative resources, response options and crime reporting by utilizing Community Safety Specialists and the BHU.
- Provide training to employees so they can meet the ever-changing demands of law enforcement.
- Continue recruiting and hire the most qualified individuals.
- Pilot a small "Community Police Academy" or series of engagement opportunities wherein community members undergo a scaled-down training academy and gain firsthand understanding of Police Officer education and job duties.
- Continue working with an outside consultant for accreditation compliance to lead and perform the necessary work to have the department compliant with statewide legislation prior to July 2025.
- Continue collaborating with the City's DEI manager, progressing department awareness and education, to meet the principal model of 21st Century Policing.
- Continue building trust with Gresham's communities of color and ensure community safety for all residents through modern policing strategies.

Fire



Fire

MISSION STATEMENT

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

GENERAL DESCRIPTION

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

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

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

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

Administration

Fire Administration maintains the department's day-to-day operations by providing overall management, leadership succession planning, mutual assistance plan development, public information, community outreach, contract and grant administration, cost recovery, financial models and project management.

Primary activities of Fire Administration support the front-line functions of the department and include personnel management, development of policies and procedures, assurance that all legislative requirements are met, information concerning emergency events, administrative support and departmental payroll and accounts payable.

Fire Administration supervises all GFD divisions and maintains Oregon OSHA compliance. Fire Administration also interacts with other city departments and provides coordination with other state and local government agencies.

Emergency Operations

The Emergency Operations Division is responsible for the initial response to calls for emergency medical or fire suppression services. Approximately 75% of all incidents that GFD responds to are calls for emergency medical services (EMS). Because medical emergencies are often time-critical, it is important that EMS arrive as quickly as possible. All firefighters in the department are trained at the minimum level of emergency medical technician, with many certified as paramedics, to provide patient care in the field. All Gresham engine companies are an Advanced Life Support unit, which means that each has a firefighter/paramedic on board. The Emergency Operations Division provides fire suppression,

Fire

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

Training and Safety

The Training and Safety Division provides ongoing training to maintain response readiness and proficiency at all levels. Emergency medical technician and paramedic training is provided to maintain state certification.

Life Safety

The Life Safety Division applies the fire codes to new construction to ensure appropriate fire suppression access and that the water supply and safety features, such as alarms and sprinkler systems, are code compliant. Life Safety Division also conducts fire investigations to determine causes for known arson fires and for fires involving significant property loss or fire fatalities.

DEPARTMENT OPERATING PLAN FOR FISCAL YEAR 2024/25

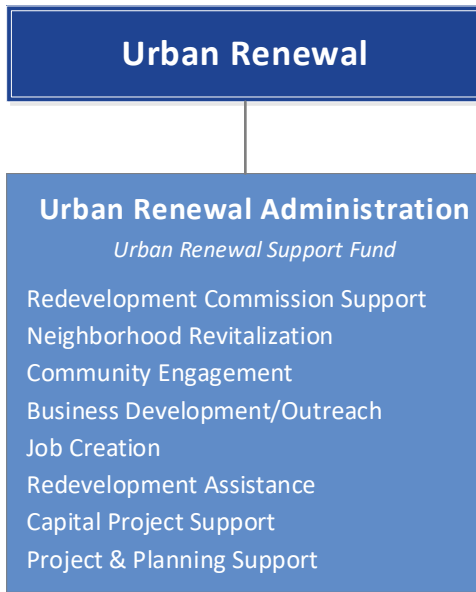
Gresham Fire Department will continue to deliver excellent customer service and emergency services. Service delivery methods will be continually evaluated to determine operational and administrative efficiencies.

For fiscal year 2024/25, the proposed budget includes a Local Option Levy budget that includes funding to preserve up to 18 existing firefighter positions, add 11 new positions, and transition the 4 ARPA-funded positions from limited-term to full-time positions.

Key issues and work plan items for fiscal year 2024/25:

- Install a new multi-discipline training tower funded through ARPA and funding from the State of Oregon.
- Work with our regional partners to increase ambulance availability and reduce ambulance response times.
- Continue implementing recommendations from the Fire Standards of Cover Report, including reducing employee fatigue and stress, while reducing overtime cost through strategic hiring of firefighters.
- Make short-term modifications and improvements to fire facilities to improve health, welfare and morale.
- Increasing costs for protective gear, medical supplies, tools, and other fire equipment continue to be a challenge.
- Support Gresham's Three Pillars and Strategic Planning Process. GFD will continue efforts to advance the department's strategic plan through collaboration with the larger citywide strategic planning process to establish long-term financial stability for fire and emergency services.
- The Gresham Fire Department will continue its multi-year process to study the condition and location of the City's fire stations, including planning for the replacement of Station 74 in conjunction with Urban Renewal.

Urban Renewal



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. The City Council, in its role as the Gresham Redevelopment Commission (GRDC), oversees implementation of the Plan. An advisory committee makes policy and project recommendations to the GRDC. The GRDC contracts with the City of Gresham for services to administer the Urban Renewal program, with the URA reimbursing the City for the costs incurred by staff and program administration.

DEPARTMENT OPERATING PLAN FOR FISCAL YEAR 2024/25

Key issues and work plan for fiscal year 2024/25 include:

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

Urban Renewal

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

Urban Design & Planning



MISSION STATEMENT

Your partners in creating a greater Gresham.

GENERAL DESCRIPTION

Urban Design and Planning (UDP) collaborates with residents, elected officials and other 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.

Urban Design & Planning

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

DEPARTMENT OPERATING PLAN FOR FISCAL YEAR 2024/25

Development Planning

Development Planning is responsible for processing all land development permits within the city. Development Planning works with residents, City officials, regulatory agencies, advisory committees and developers to ensure that the City's land use, transportation and environmental goals and policies are implemented through 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 residents, applicants and developers regarding land use and transportation regulations within the City (Planner On Duty).
- Make presentations before hearing bodies on land use applications requiring a public hearing.
- Participate in Development Code amendment projects.
- Assist with business license review, small business assistance, industrial rapid response assistance, building permit review, sign permit review and Code compliance actions.
- Provide staff support for the Design Commission and Urban Forestry Subcommittee.
- Implement the regulations of the City's Design Districts.
- Provide predevelopment support to Economic Development and Urban Renewal.

Key issues and work plan for fiscal year 2024/25 include:

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

Comprehensive Land Use and Transportation Planning

Comprehensive Planning is responsible for facilitating land use and transportation policy, plans, development and design standards, and changes to the Gresham Comprehensive Plan. This work, which is shaped by the community's vision, is undertaken in collaboration with residents, the Planning Commission and its subcommittees, elected officials, other city departments, state and regional agencies, and community stakeholders.

Major functions include:

- Work with residents, elected officials, community stakeholders and the State to maintain and update the City's Comprehensive Plan.

Urban Design & Planning

- 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 2024/25 include:

- Review and update sections of the Comprehensive Plan and Development Code that address Development Code updates with a focus on housing, Climate-Friendly and Equitable Communities (CFEC), the Transportation System Plan, trees, other State mandates related to the Development Code, and natural resources and hillside overlay areas.
- Continue to explore solutions to the Gresham Strategic Plan goal of Housing for All through implementation of the Housing Production Strategy.
- Continue work to develop and implement strategies for aiding further development in the Pleasant Valley and Springwater Plan Areas.
- 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 \$1.8 million annually in community services, public infrastructure, economic development and affordable housing for

Urban Design & Planning

Gresham residents. Additional funding for the HOME program was awarded to the City through COVID-19 related federal funding acts. There are some remaining unspent funds from this additional allocation that will be carried over to fiscal year 2024/25.

Key issues and work plan for fiscal year 2024/25 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.
- Administer the remaining special allocation of HOME-ARP grant funds in accordance with Federal regulations.
- Act as the Responsible Entity for Environmental Assessments on CPF-funded projects and other HUD-funded large-scale projects, such as Gradin Sports Park and certain affordable housing developments.

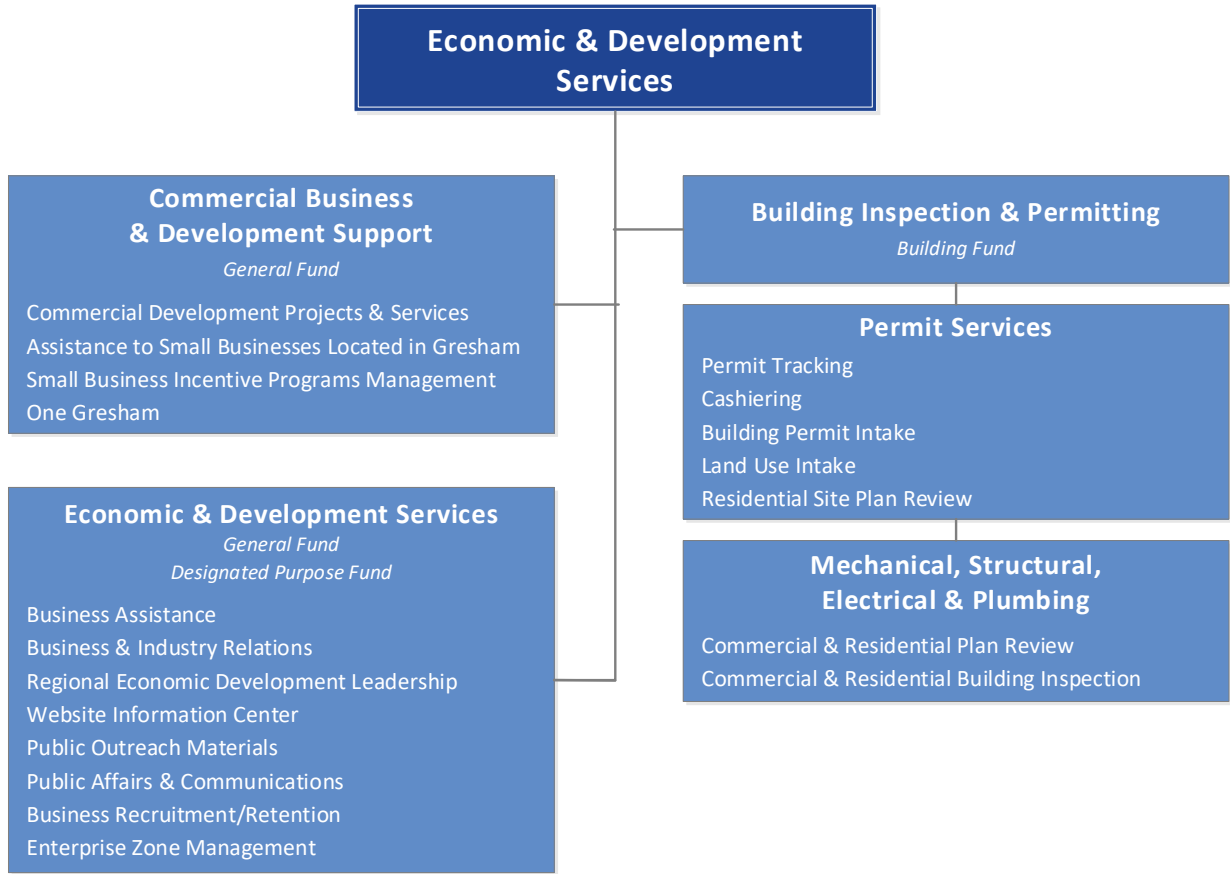
Metro Housing Bond

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

Key issues and work plan for fiscal year 2024/25 include:

- Contract negotiations and funding disbursement to two affordable homeownership development projects endorsed by City Council in 2023.
- Contract negotiations and funding disbursement for an affordable rental development endorsed by City Council in 2023.
- Monitoring project construction on the four active developments to ensure compliance.
- Coordination with Metro related to reporting and management of Bond funding.

Economic & Development Services



MISSION STATEMENT

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

GENERAL DESCRIPTION

Economic and Development Services is responsible for supporting successful business retention and recruitment, efficient development for all projects within the City of Gresham, administering State and City building codes/ordinances to safeguard life and property values by regulating building construction, issuing building/construction related permits and provide plan review and inspection services (building, plumbing, mechanical, electrical) for Gresham and the majority of unincorporated East Multnomah County and maintaining healthy relationships with the local business and development communities, with a focus on exceptional customer service.

DEPARTMENT OPERATING PLAN FOR FISCAL YEAR 2024/25

Economic Development

The Economic Development team coordinates the efforts for Gresham to generate community wealth, protect property values and foster regional links to create a balanced and diverse industry base that provides family wage jobs.

Economic & Development Services

The team has four major areas of focus:

- Business Retention and Expansion.
- Business Recruitment.
- Business Assistance.
- Development Assistance.

Key issues and work plan for fiscal year 2024/25 include:

- Ensure Gresham is the most competitive jurisdiction in the region for industrial and commercial development by continuing work on economic development strategies.
- Aggressive marketing of the advantages for both large and small industrial and commercial companies to locate in the City of Gresham.
- Recruitment efforts to include major office employers and targeted retail anchor tenants, in addition to traded sector businesses.
- Aggressive marketing of Gresham industrial sites to advanced manufacturers and professional service companies, consistent with City's Traded Sector Strategy.
- Management of Economic & Development Services Toolbox - which includes incentive programs like Enterprise Zone, Strategic Investment Zone/Program, Vertical Housing Development Zone, etc.

Building Development

The Building Development Division includes the City's permit center and building inspections. The division administers State and City building codes and related ordinances to safeguard life and property values by regulating building construction. These efforts are key in making Gresham an enjoyable and aesthetically pleasing place in which to work, live and play. Staff issues construction-related permits and provides plan review and inspection services with regard to building, plumbing, mechanical and electrical construction in Gresham and the majority of unincorporated East Multnomah County.

The construction segment of the economy continues to experience a strong demand for service. The demand for service is impacting plan reviews, building inspections and permit processing functions. This is expected to continue into fiscal year 2024/25. 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 2024/25:

- Continue to provide consistent, thorough, and complete plan review/inspections in a timely manner.
- Continue expansion of public outreach and education efforts on plan review and inspections.
- Continue implementation/refinement related to electronic plan review (ePlans) for commercial, residential, and industrial projects as well as implementation of electronic plan review (ePlans) for land use permits. This also includes further work leveraging our new Energov software system.
- Maintain the ability to respond promptly to increased workload and major projects.
- Evaluate rate structures, fees, incentives, and multi-department review process to mitigate City barriers to development of commercial projects in support of Commercial Business and Development efforts in alignment with the adopted Council work plan.

Economic & Development Services

Commercial Business Assistance

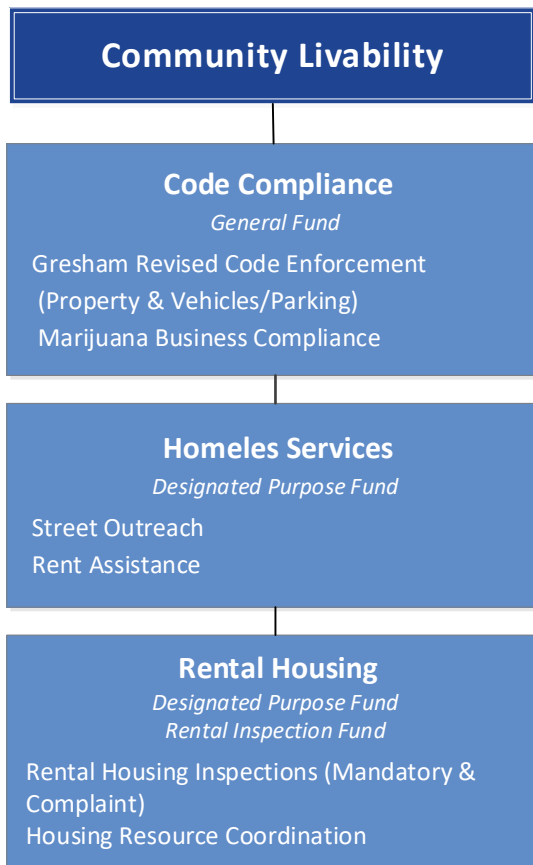
The Small Business Center helps fill vacant storefronts and attracts new commercial small business to designated city centers and creates a vibrant, dynamic business environment. The establishment and expansion of small businesses within these core commercial centers brings new customers and activities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

Commercial business and development support will continue to assist with the revitalization and attraction of new commercial development of mid-to-large office, retail, mixed-use tenants, and development projects. This work will be in support of Economic and Development Services related projects, programs, and initiatives.

Key issues and work plan for fiscal year 2024/25:

- Increasing services for local small businesses through additional programming including education, new partnerships, outreach/community engagement, online information, and networking.
- Enhancing outreach to the small business community that results in additional vacant Gresham storefronts being filled with thriving enterprises and support of existing businesses.
- Creating additional marketing material and campaigns to promote City programs to small and mid-to-large commercial projects.
- Rapid Response/navigation and support services for mid-to-large retail, office and mixed-use commercial development projects that align with the City's urban redevelopment efforts.
- Promoting desired development in corridors and the Downtown, Rockwood and Civic Neighborhood centers through the Urban Redevelopment and Economic and, Development & Housing Services.

Community Livability



MISSION STATEMENT

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

GENERAL DESCRIPTION

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

DEPARTMENT OPERATING PLAN FOR FISCAL YEAR 2024/25

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.

Community Livability

Key issues and work plan for fiscal year 2024/25 include:

- 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 2024/25 include:

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

Rental Housing

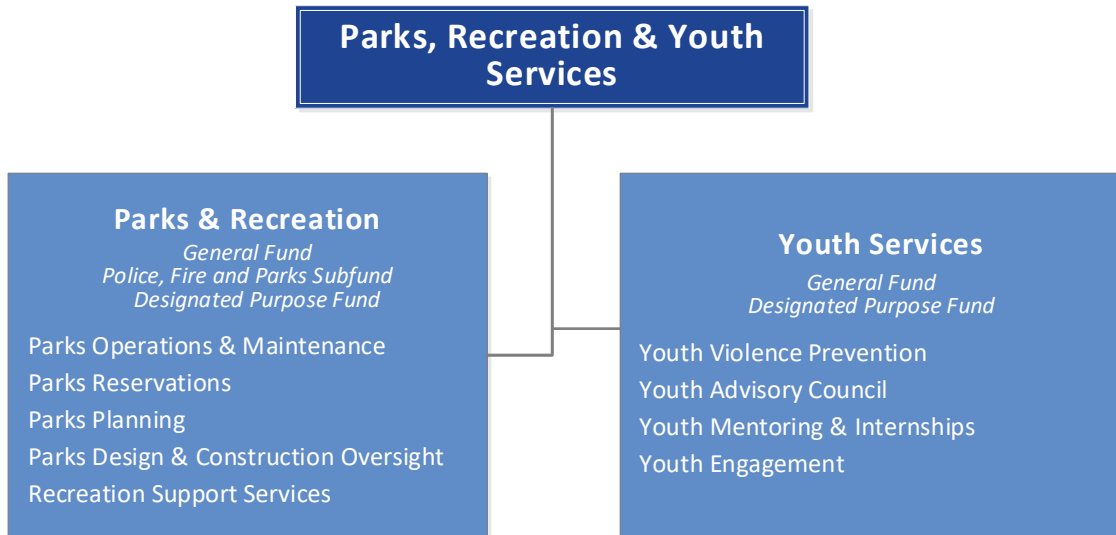
The Rental Housing Inspection Program ensures that all residential rental properties in Gresham are maintained to minimum standards of fire, health and life safety. The program allows for mandatory inspection of rental housing units selected by a random statistical sampling. It also includes a complaint-driven component with the highest possible 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 the Housing Resource Coordinator, which provides enhanced support, resources and referrals to property owners, tenants and community members experiencing housing insecurity.

Key issues and work plan for fiscal year 2024/25:

- 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.

Parks, Recreation & Youth Services



MISSION STATEMENT

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

Provide opportunities for Gresham youth to learn about City government, provide voice to issues impacting youth, assist the City in achieving its strategic objectives, and reach their full potential as residents of Gresham.

GENERAL DESCRIPTION

The Parks & Recreation division maintains over 314 acres of active parks, eight miles of trails, and is the community steward for over 800 acres of natural areas. The division coordinates with community volunteers, when available, on maintenance and operation related activities. Parks & Recreation supports the administration of recreational programs and an athletic field and picnic shelter reservation system. The department also supports a variety of special events each year including the Community Spirit of Gresham, the Hood to Coast Relay Race and Gresham Arts Festival, to name a few.

The Youth Services Division provides staff support to the Youth Advisory Council, assists Human Resources with implementation of the Pathways to Employment program, and operates the state-funded Youth Violence Prevention program.

Operating expenditures for Parks & Recreation are budgeted in the General Fund and in the Police, Fire and Parks Subfund. Parks related capital improvement projects are budgeted in the Park CIP Fund with resources from system development charges, grants, loans and private donations.

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

Parks, Recreation & Youth Services

DEPARTMENT OPERATING PLAN FOR FISCAL YEAR 2024/25

Parks & Recreation

Key issues and work plan for fiscal year 2024/25:

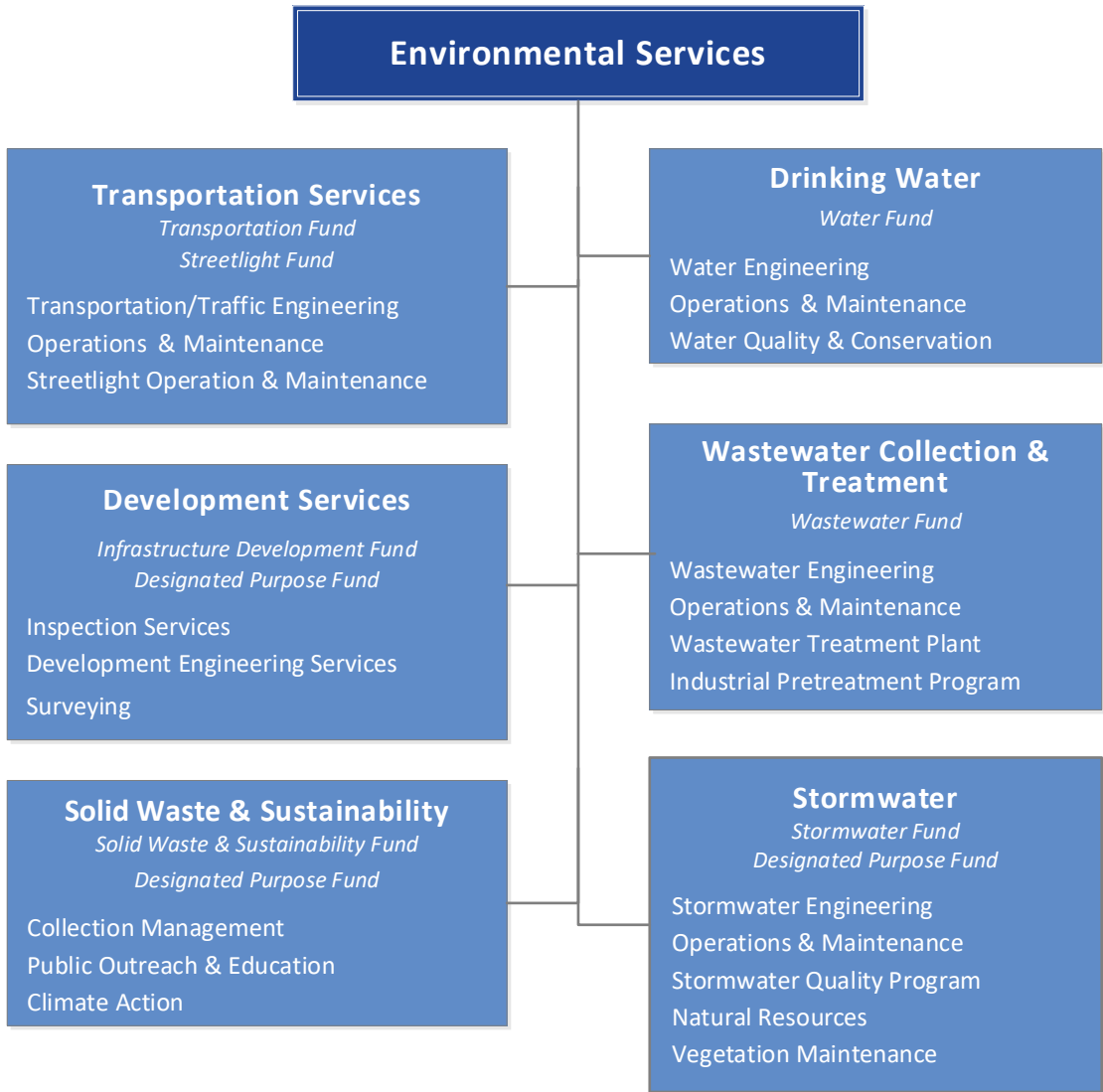
- Focus maintenance activities on safety and asset preservation to provide safe and enjoyable recreation opportunities.
- Continue to build relationships with community partners.
- Continue Parks Master Plan update to assess level of service, deferred maintenance needs, and accessibility issues; and prioritize future improvements.
- Assess Park and recreation programs and work toward equitable actions that remove barriers to participation, foster inclusiveness and serve diverse populations.
- Provide staff support for parks capital improvement projects including Gradin Community Sports Park Phase II, Rockwood Central Park's new community garden, and Aspen Highland Park's new pickleball courts.

Youth Services

Key issues and work plan for fiscal year 2024/25:

- Continue recruiting a diverse and representative Youth Advisory Council.
- Continue exploring new opportunities for youth internships and career exploration as directed in the Strategic Plan.
- Explore new community partnerships and strategies to broaden the impact of the Youth Violence Prevention program.

Environmental Services



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.

Environmental Services

DEPARTMENT OPERATING PLAN FOR FISCAL YEAR 2024/25

Solid Waste and Sustainability

The Solid Waste and Sustainability Program manages the City's solid waste and recycling collection system and provides waste reduction and recycling information and assistance to Gresham residents, businesses and schools in Gresham and Wood Village. The program develops and implements programs and policies that prevent waste; conserve resources; and promote energy efficiency, renewable energy, sustainable food, greenhouse gas reduction and pollution prevention. The program regulates private haulers, sets collection service standards and provides cost and service data to City Council for use in setting rates.

The Solid Waste and Sustainability Program is funded by collection rates that are passed through by payments from the haulers and Metro cost-sharing grants.

Key issues and work plan for fiscal year 2024/25 include:

- Continue implementation of state and regional mandated education and outreach programs, along with providing community recycling events within the City.
- Continue enhancement of our existing Gresham Green Business program to BIPOC businesses and develop culturally relevant educational materials with a focus on equity.
- Continue implementation of the Business Food Scrap Collection Requirement.
- Implement the community-wide Climate Action Plan.
- Complete Debris Monitoring and Debris Removal contracts to ensure the City is prepared to respond to natural disasters.
- Manage PGE grant to install a 270-kWh solar array on the Public Safety Building while continuing to identify additional renewable energy projects as Federal Inflation Reduction Act funding becomes available.

Transportation

The Transportation Program plans, designs, constructs, operates and maintains Gresham's transportation system that includes over 900 lane miles of streets, over 160 electronic traffic control devices, median landscaping, and over 21,000 signs. Operating expenditures for the program are budgeted in the Transportation Fund and are primarily funded by State motor fuels taxes and vehicle registration fees. Transportation-related capital improvement projects—budgeted in the Transportation Construction Fund—are funded through system development charges, grants, City utility license fees, and motor fuels taxes.

This budget was developed using priorities gathered by input from City Council, Council advisory committees, the City's pavement inspection and assessment program, and interdepartmental coordination with the water utilities, along with the Transportation System Plan. The capital portion has been reviewed by the City of Gresham Planning Commission for approval.

The budget is shaped by the following goals:

- Safety
- Improvement of pavement conditions
- Economic development
- Effective, efficient system operation

Environmental Services

- Equity
- Sustainability
- Community health and livability

Key issues and work plan for fiscal year 2024/25 include:

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

Streetlights

The Streetlight Program operates, maintains, constructs and replaces Gresham's 8,000+ streetlight poles and light fixtures.

Key issues and work plan for fiscal year 2024/25 include:

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

Infrastructure Development Services

The Infrastructure Development Services Program includes construction inspection services which inspect all public and private infrastructure construction within the public right-of-way; development engineering services which provide for the review and approval of the design and construction of privately constructed public facilities including streets, wastewater, water and storm drainage systems; and land surveying services for CIP project design, construction staking for CIP project construction, and Record of Survey filings, as well as metes and bounds descriptions to meet legal requirements.

Development engineering related services are funded partially through developer fees with support coming from utility rates and gasoline taxes. Surveying services are funded primarily through charges to capital projects, utility rates and gasoline taxes. Public Works Inspections services are funded through developer fees, utility rates and gasoline tax sources, as they serve both capital and private development projects.

Key issues and work plan for fiscal year 2024/25 include:

- Increase core business services provided by Surveyors to meet additional capital construction demands associated with projects for Water, Wastewater, Stormwater, Transportation and Parks. This will be accomplished by applying the resources we gained last year through shifting personnel resources and incorporating improved survey equipment technology.

Environmental Services

- Review and update right-of-way permitting processes, including incorporation of Decision Engine software 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 70,300 Gresham residents and businesses. The distribution and storage system includes eight water reservoirs (seven active) that can store 27 million gallons of water; eight pump stations; and over 230 miles of waterlines.

Most of the City's drinking water supply is currently Bull Run Watershed surface water, purchased from the City of Portland. This supply is supplemented with groundwater from three wells and a treatment facility that are jointly owned by Gresham and the Rockwood Water People's Utility District (PUD). The City and the PUD have formed the Cascade Groundwater Alliance in order to implement the joint Groundwater Development Master Plan (GDMP). By implementing the GDMP, the Alliance will transition the City's supply to fully groundwater by Summer 2026.

Operating expenses in the Drinking Water Program are budgeted in the Water Fund and are primarily funded with utility rates. Water-related capital improvement projects are budgeted in the Water Construction Fund and are funded through utility rates and system development charges.

Key issues and work plan for fiscal year 2024/25 include:

- Implement the joint Groundwater Development Master Plan in partnership with Rockwood Water PUD to provide an independent water supply for Gresham customers by 2026.
- Prepare infrastructure for the transition from Portland to the new Groundwater system. This includes flushing mains and cleaning reservoirs.
- Continue Well Field Protection Program activities with the cities of Portland and Fairview to help ensure the safety of groundwater supplies for east county residents and businesses.
- Continue system maintenance activities related to water mains, hydrants, valves, meters and service connections. Continue to utilize leak detection technology to find and repair leaks and support conservation efforts to further reduce unaccounted for water loss. Respond to and repair main breaks.
- Continue participation in local and regional emergency preparedness and response programs and community activities.
- Continue to harden infrastructure to become more seismically resilient.

Environmental Services

Stormwater and Natural Resources

The Watershed Program provides flood protection through continual improvement and maintenance of the City's stormwater system and works to monitor and improve the water quality and habitat of nearly 54 miles of streams and 688 acres of riparian corridors to meet state and federal water quality, floodplain, wetland, waterway, and listed species regulations. Gresham's stormwater system handles 4.3 billion gallons of runoff each year through the City's constructed stormwater system, including approximately 9,340 catch basins, 242 miles of drainage pipes, 1,112 drywells, 750 street-side stormwater planters, and 72 publicly maintained regional and local stormwater treatment/flood-control facilities.

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 2024/25 include:

- Continue development of a condition assessment 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.
- Update the Water Pollution Control Facility (WPCF) permit for discharge of stormwater into City-owned drywells and update program as needed to comply with permit requirements.
- Incorporate updated Total Maximum Daily Load (TMDL) requirements for the Sandy and Willamette Basins.
- Update and implement the Natural Resources Master Plan to guide city's efforts to restore degraded stream systems and associated fish habitat.

Wastewater Collection and Treatment

The Wastewater Program provides planning, design, operation, maintenance, management and capital improvement of the City's wastewater collection and treatment facilities. The treatment plant serves over 119,000 customers within the cities of Gresham, Wood Village, Fairview, and portions of Portland. The plant treats approximately 13 million gallons of wastewater daily. The collection portion of the program maintains approximately 310 miles of mains, trunks and interceptors; 128 miles of service laterals; seven lift stations; and approximately 6,700 sewer manholes within Gresham.

Operating expenses in the Wastewater Program are budgeted in the Wastewater Fund and are primarily funded by utility rates. Wastewater-related capital improvement projects, budgeted in the Wastewater Construction Fund, are funded through utility rates and system development charges. The condition of wastewater infrastructure is assessed by in-house staff as part of the Program's asset management plan, which can be a determining factor the Oregon State Department of Environmental Quality uses when evaluating whether to assess fines for sanitary sewer overflows or permit noncompliance.

Key issues and work plan for fiscal year 2024/25 include:

- Continue implementation of comprehensive and sustainable asset management practices for the wastewater collection, conveyance and treatment systems.

Environmental Services

- Continue compliance with NPDES waste discharge permit requirements. A permit renewal application was submitted to the DEQ in February 2019 and a new permit was issued by the DEQ in November 2021, with a new emphasis on meeting ammonia water quality requirements.
- Continue collection and treatment plant upgrades in keeping with state and federal standards that include seismic resiliency standards.
- Proceed with design and construction of upper plant nitrification process improvements.



General Fund & Local Option Levy Fund Overview

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; parks maintenance, recreation, and youth services support; economic development; code compliance; and community planning.

Police, Fire and Parks Subfund

On December 4, 2012, the City Council passed a 17-month temporary fee supporting Public Safety and Parks. Council voted to extend the fee on June 5, 2014. This fee is charged for residences and businesses through the Utility Billing System. The revenue is split between the Police, Fire and Parks departments, with 95% going to public safety and 5% to parks.

Effective January 1, 2021, the Police, Fire and Park fee was increased by \$7.50 per month for an 18-month period, to a total fee of \$15 per month. While revenues increase slightly as new housing and other units are added within the City, fee revenue is forecast to grow at a rate well below one percent in the upcoming year outside of the fee increase. City Council renewed the temporary increase through fiscal years 2022/23 and 2023/24.

In April 2024, City Council voted to retain the Police, Fire, and Parks fee increase permanently to continue support for public safety services. The fiscal year 2024/25 proposed budget includes \$8 million in PFP fees, consistent with the Financial Road Map.

Local Option Levy Fund

Gresham has referred a levy measure to the May 2024 ballot. If passed, the levy will be \$1.35 per \$1,000 of assessed property value. The proposed levy measure would raise an estimated \$12.2 million in fiscal year 2024/25. 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 first year of the levy:

- Police
 - 26 existing positions previously funded by General Fund
 - 9 positions previously funded by ARPA
 - 5 new positions
 - Contract for 2 Clinicians
- Fire
 - 18 existing positions previously funded by General Fund
 - 4 positions previously funded by ARPA
 - 11 new positions
 - Fire Academy to train new firefighters

General Fund & Local Option Levy Fund Overview

General Fund and Local Option Levy Fund Display

With the assumption of the passage of the Local Option Levy, all the retained 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

	2021/22 Actual	2022/23 Actual	2023/24 Revised Budget	2024/25 City Manager Proposed	2024/25 Budget Committee Approved	2024/25 City Council Adopted
Resources						
Taxes	34,620,812	36,347,942	37,549,000	50,647,000	-	-
Licenses & Permits	473,841	503,259	451,000	536,000	-	-
Intergovernmental	21,936,774	21,138,342	21,309,000	22,052,000	-	-
Charges for Services	8,298,509	8,466,722	7,940,000	8,368,000	-	-
Utility License Fees	18,020,273	20,036,757	20,453,000	22,268,000	-	-
Miscellaneous Income	1,344,989	951,255	631,000	621,000	-	-
Internal Payments	1,267	44,574	-	-	-	-
Interfund Transfers	1,775,000	1,425,000	3,275,000	87,100	-	-
Internal Svc Chrg	550,815	997,586	1,209,754	1,159,126	-	-
Beginning Balance	19,173,591	26,297,614	26,474,000	26,777,000	-	-
Total Resources	106,195,871	116,209,052	119,291,754	132,515,226	-	-
Requirements						
Police	39,708,711	41,268,762	50,299,391	55,490,833	-	-
Fire	30,409,825	31,971,434	34,758,479	39,414,684	-	-
Economic & Development Service	720,685	1,055,257	1,593,427	1,375,030	-	-
Economic Development	652,545	-	-	-	-	-
Community Livability	-	1,519,196	1,585,886	1,751,013	-	-
Parks	3,540,830	4,425,068	5,297,515	5,587,081	-	-
<i>Operating Total</i>	<i>75,032,596</i>	<i>80,239,718</i>	<i>93,534,698</i>	<i>103,618,641</i>	-	-
Transfers	4,865,660	4,554,649	4,416,200	3,078,600	-	-
Contingency	-	-	1,127,000	1,429,395	-	-
Unappropriated	26,297,614	31,414,685	20,213,856	24,388,590	-	-
<i>Non-Operating Total</i>	<i>31,163,274</i>	<i>35,969,334</i>	<i>25,757,056</i>	<i>28,896,585</i>	-	-
Total Requirements	106,195,871	116,209,052	119,291,754	132,515,226	-	-

Resources and Requirements by Fund

General Fund

	2021/22 Actual	2022/23 Actual	2023/24 Revised Budget	2024/25 City Manager Proposed	2024/25 Budget Committee Approved	2024/25 City Council Approved
Resources						
Taxes	34,620,812	36,347,942	37,549,000	38,447,000	-	-
Licenses & Permits	473,841	503,259	451,000	536,000	-	-
Intergovernmental	21,936,774	21,138,342	21,309,000	22,052,000	-	-
Charges for Services	8,298,509	8,466,722	7,940,000	8,368,000	-	-
Utility License Fees	18,020,273	20,036,757	20,453,000	22,268,000	-	-
Miscellaneous Income	1,344,989	951,255	631,000	621,000	-	-
Internal Payments	1,267	44,574	-	-	-	-
Interfund Transfers	1,775,000	1,425,000	3,275,000	87,100	-	-
Internal Svc Chrg	550,815	997,586	1,209,754	1,159,126	-	-
Beginning Balance	19,173,591	26,297,614	26,474,000	26,777,000	-	-
Total Resources	106,195,871	116,209,052	119,291,754	120,315,226	-	-
Requirements						
Police	39,708,711	41,268,762	50,299,391	48,601,993	-	-
Fire	30,409,825	31,971,434	34,758,479	34,122,919	-	-
Economic & Development Service	720,685	1,055,257	1,593,427	1,375,030	-	-
Economic Development	652,545	-	-	-	-	-
Community Livability	-	1,519,196	1,585,886	1,751,013	-	-
Parks	3,540,830	4,425,068	5,297,515	5,587,081	-	-
<i>Operating Total</i>	<u>75,032,596</u>	<u>80,239,718</u>	<u>93,534,698</u>	<u>91,438,036</u>	-	-
Transfers	4,865,660	4,554,649	4,416,200	3,078,600	-	-
Contingency	-	-	1,127,000	1,410,000	-	-
Unappropriated	26,297,614	31,414,685	20,213,856	24,388,590	-	-
<i>Non-Operating Total</i>	<u>31,163,274</u>	<u>35,969,334</u>	<u>25,757,056</u>	<u>28,877,190</u>	-	-
Total Requirements	106,195,871	116,209,052	119,291,754	120,315,226	-	-

Department Requirements

General Fund

Police

	2021/22 Actual	2022/23 Actual	2023/24 Revised Budget	2024/25 City Manager Proposed	2024/25 Budget Committee Approved	2024/25 City Council Approved
Requirements by Division						
Police Administration	1,087,136	1,544,508	1,933,118	2,231,195	-	-
Police Operations	19,086,293	20,016,050	26,244,722	23,035,856	-	-
Police Investigations	6,344,690	6,949,430	8,191,845	8,374,427	-	-
Police Records	1,732,666	1,940,406	2,499,255	2,409,398	-	-
Police Services	1,373,472	1,976,668	2,739,477	2,921,128	-	-
Support Services	10,084,454	8,841,700	8,690,974	9,629,989	-	-
Police Total	39,708,711	41,268,762	50,299,391	48,601,993	-	-

Requirements by Category

Personnel Services	25,565,932	28,054,045	35,694,797	32,671,904	-	-
Materials & Services	13,935,657	13,176,059	14,368,094	15,670,089	-	-
Capital Outlay	207,123	38,658	236,500	260,000	-	-
Police Total	39,708,711	41,268,762	50,299,391	48,601,993	-	-

Requirements by Type

General Fund

Police

	2021/22 Actual	2022/23 Actual	2023/24 Revised Budget	2024/25 City Manager Proposed	2024/25 Budget Committee Approved	2024/25 City Council Approved
Requirements by Type						
Personnel	15,718,547	17,283,767	21,291,232	19,355,143	-	-
Benefits	9,847,385	10,770,278	14,403,565	13,316,761	-	-
Prof & Tech Services	2,482,538	2,692,732	3,500,700	3,756,700	-	-
Property Services	203,835	236,275	258,400	301,600	-	-
Other Services	256,162	263,276	383,500	428,200	-	-
Materials	884,572	1,128,004	1,461,020	1,482,600	-	-
City Grant & Contrib	24,096	14,072	8,500	6,000	-	-
Internal Payments	-	-	65,000	65,000	-	-
Internal Svc Chrg	10,084,454	8,841,700	8,690,974	9,629,989	-	-
Capital Outlay	207,123	38,658	236,500	260,000	-	-
Police Total	39,708,711	41,268,762	50,299,391	48,601,993	-	-

Expenditure Information by Fund & Department

Fund: General

Dept: Police

FY 2024/25 BUDGET HIGHLIGHTS

With the inclusion of the Local Option Levy in the FY 2024/25 Proposed Budget, retained positions being funded by the Local Option Levy were moved from the General Fund to the Local Option Levy Fund for transparency and reporting requirements.

Personnel Services

Wages/Salaries (\$1,942,982) decrease. Reflects 26 positions moving to the Local Option Levy Fund as outlined in the Local Option Levy Fund narrative at the beginning of this chapter. This is offset by increases related to COLA and other salary adjustments.

Materials and Services

Dispatch Services \$331,000 increase. Reflects anticipated expenditures for Gresham's Police and Fire contract for emergency dispatch services from City of Portland's Bureau of Emergency Communications.

Utility Services \$9,000 increase. Reflects utility costs for department training facility moving to the General Fund from the Designated Purpose Fund.

Infrastructure R & M \$10,000 increase. Reflects anticipated expenses related to department reorganization and staffing levels.

Rent/Lease \$20,300 increase. Primarily reflects anticipated expenditures for the Police Department Training Facility previously budgeted in the Designated Purpose Fund.

Printing \$5,100 increase. Reflects anticipated expenditures for department copier print charges.

Promotion \$19,000 increase. Reflects the consolidation of Police Department promotional budgets from multiple line items.

Dues & Memberships \$6,400 increase. Reflects increase in the cost of membership and certifications based on department needs and staffing levels.

Meals \$9,100 increase. Primarily reflects additional support for Community Co-Production Advisory Committee.

Office Supplies (\$7,000) decrease. Better aligns with actual expenses.

First Aid & Safety (\$24,000) decrease. Reflects alignment of department expenditures to match anticipated needs.

PPE & Uniforms (\$24,860) decrease. Better aligns with actual expenses.

Computer/Software/Maint \$92,100 increase. Reflects increases in software costs and additional support for department projects such as bodyworn cameras, drones and forensics.

NOTE: Commentary on line items of variances of +/- 10% from fiscal year 2023/24 to fiscal year 2024/25 proposed. This does not include internal service charges allocated to each fund/division from the City's internal service providers. For a complete explanation, see the Internal Service Charge Manual.

Expenditure Information by Fund & Department

Capital Outlay

Equipment	(\$116,500) decrease. Reflects one-time purchases in fiscal year 2023/24.
Motor Vehicles	\$140,000 increase. Reflects one-time purchase of vehicles for new positions.

NOTE: Commentary on line items of variances of +/- 10% from fiscal year 2023/24 to fiscal year 2024/25 proposed. This does not include internal service charges allocated to each fund/division from the City's internal service providers. For a complete explanation, see the Internal Service Charge Manual.

Line Item Detail by Department

General Fund

Police

Requirements by Account	2021/22 Actual	2022/23 Actual	2023/24 Revised Budget	2024/25 City Manager Proposed	2024/25 Budget Committee Approved	2024/25 City Council Approved
Personnel						
501001 Wages/Salaries	12,467,587	13,674,522	15,262,217	13,319,235	-	-
501004 Limited Term	60,695	133,204	-	-	-	-
501006 Temporary & Seasonal	75,675	89,328	250,736	250,232	-	-
501010 Overtime	1,923,445	1,702,641	3,301,600	3,347,000	-	-
501030 Premium Pay	1,165,912	1,651,169	2,002,679	1,964,676	-	-
501070 Accrued Comp Absence	25,233	32,902	474,000	474,000	-	-
Total Personnel	15,718,547	17,283,767	21,291,232	19,355,143	-	-
Benefits						
501101 FICA	1,181,797	1,294,968	1,593,800	1,478,038	-	-
501102 Tri-Met Tax	124,423	133,012	169,205	158,948	-	-
501110 PERS - Employer	3,137,264	3,353,016	5,208,408	4,671,804	-	-
501111 PERS - IAP Pickup	907,177	965,025	1,238,160	1,148,069	-	-
501112 PERS - Bond	575,330	612,011	762,840	708,147	-	-
501120 Health Insurance	2,762,533	3,071,752	3,738,380	3,515,766	-	-
501121 Dental Insurance	272,230	277,345	320,402	285,484	-	-
501122 Workers' Compensation	475,195	536,962	641,292	610,102	-	-
501130 Other Benefits	411,436	526,187	731,078	740,403	-	-
Total Benefits	9,847,385	10,770,278	14,403,565	13,316,761	-	-
Prof & Tech Services						
502006 Contracted Services	524,094	416,319	900,400	823,000	-	-
502008 Med & Psych	24,650	23,937	32,600	35,000	-	-
502010 Dispatch Services	1,932,343	2,251,471	2,567,000	2,898,000	-	-
502020 Permits & Licenses	1,450	1,005	700	700	-	-
Total Prof & Tech Services	2,482,538	2,692,732	3,500,700	3,756,700	-	-
Property Services						
502104 Utility Services	-	2,856	-	9,000	-	-
502106 Cell Phone/Wireless Services	146,457	180,905	104,100	108,000	-	-
502124 Infrastructure R & M	789	3,502	30,000	40,000	-	-
502140 Rent/Lease	56,588	49,012	124,300	144,600	-	-
Total Property Services	203,835	236,275	258,400	301,600	-	-
Other Services						
502204 Printing	7,318	15,677	11,900	17,100	-	-
502208 Promotion	3,098	8,755	10,000	29,000	-	-
502212 Dues & Memberships	3,832	10,584	10,600	17,000	-	-
502214 Training & Education	95,509	79,499	145,300	143,000	-	-
502215 Travel Expenses	103,790	112,191	101,100	108,100	-	-
502216 Meals	16,839	16,581	62,900	72,000	-	-
502221 Uniform Cleaning	25,777	19,990	41,700	42,000	-	-
Total Other Services	256,162	263,276	383,500	428,200	-	-

Line Item Detail by Department

General Fund

Police

Requirements by Account	2021/22 Actual	2022/23 Actual	2023/24 Revised Budget	2024/25 City Manager Proposed	2024/25 Budget Committee Approved	2024/25 City Council Approved
Materials						
502301 Office Supplies	19,008	21,028	37,000	30,000	-	-
502312 Vehicle Supplies, Parts, Maint	10,870	29,874	102,500	96,000	-	-
502314 Minor Equipment & Tools	204,384	227,450	243,500	231,000	-	-
502316 Equip Supplies, Parts, Maint	185,265	197,507	326,600	339,000	-	-
502324 First Aid & Safety	30,704	45,009	49,000	25,000	-	-
502325 Other Supplies	84,792	185,971	223,100	217,000	-	-
502326 PPE & Uniforms	145,524	185,468	244,020	219,200	-	-
502360 Books & Publications	257	495	2,400	2,400	-	-
502361 Postage & Delivery	4,184	2,494	7,000	5,000	-	-
502363 Computer/Software/Maint	190,180	221,327	210,900	303,000	-	-
502364 Employee Recognition	9,404	11,382	15,000	15,000	-	-
Total Materials	884,572	1,128,004	1,461,020	1,482,600	-	-
City Grant & Contrib						
502406 Customer Assistance	24,096	11,401	-	-	-	-
502408 Incentive Programs	-	2,672	5,500	6,000	-	-
502410 Contributions/City Match	-	-	3,000	-	-	-
Total City Grant & Contrib	24,096	14,072	8,500	6,000	-	-
Internal Payments						
502810 Internal Professional Services	-	-	65,000	65,000	-	-
Total Internal Payments	-	-	65,000	65,000	-	-
Internal Svc Chrg						
502904 ISC - Property Management	535,007	574,546	573,122	655,845	-	-
502906 ISC - Vehicle Maint & Fuel	1,091,036	1,037,191	1,126,850	1,116,739	-	-
502910 ISC - Legal	298,931	365,050	450,638	484,587	-	-
502916 ISC - City Administration	782,583	760,112	933,003	1,051,238	-	-
502918 ISC - Financial Services	696,290	709,769	763,751	939,396	-	-
502922 ISC - Information Services	1,790,479	2,118,291	2,549,753	2,672,314	-	-
502924 ISC - Citywide Services	987,694	1,005,219	1,198,963	1,417,465	-	-
502926 ISC - General Support Services	123,585	24,750	82,347	84,914	-	-
502928 ISC - Community Livability	78,567	-	-	-	-	-
502930 ISC - Liability Management	560,274	682,109	892,056	1,000,225	-	-
502950 ISC - Equipment Replacement	3,053,526	1,439,973	-	-	-	-
502952 ISC - Computer Replacement	86,482	124,690	120,491	207,266	-	-
Total Internal Svc Chrg	10,084,454	8,841,700	8,690,974	9,629,989	-	-
Capital Outlay						
503008 Equipment	207,123	38,658	116,500	-	-	-
503010 Motor Vehicles	-	-	120,000	260,000	-	-
Total Capital Outlay	207,123	38,658	236,500	260,000	-	-
Police Total	39,708,711	41,268,762	50,299,391	48,601,993	-	-

Department Requirements

General Fund

Fire

	2021/22 Actual	2022/23 Actual	2023/24 Revised Budget	2024/25 City Manager Proposed	2024/25 Budget Committee Approved	2024/25 City Council Approved
Requirements by Division						
Fire Administration	1,028,014	957,994	1,303,286	1,377,776	-	-
Emergency Operations	21,780,001	22,432,001	24,781,748	22,683,035	-	-
Life Safety	1,433,515	1,477,131	1,489,130	1,826,076	-	-
Training & Safety	1,557,255	1,561,171	1,786,568	1,871,464	-	-
Support Services	4,611,040	5,543,138	5,397,747	6,364,568	-	-
Fire Total	30,409,825	31,971,434	34,758,479	34,122,919	-	-
Requirements by Category						
Personnel Services	23,840,496	24,112,053	26,721,132	24,721,551	-	-
Materials & Services	6,569,329	7,847,464	8,037,347	9,221,368	-	-
Capital Outlay	-	11,917	-	180,000	-	-
Fire Total	30,409,825	31,971,434	34,758,479	34,122,919	-	-

Requirements by Type

General Fund

Fire

Requirements by Type	2021/22 Actual	2022/23 Actual	2023/24 Revised Budget	2024/25 City Manager Proposed	2024/25 Budget Committee Approved	2024/25 City Council Approved
Personnel	14,780,374	14,905,305	15,644,287	14,560,946	-	-
Benefits	9,060,122	9,206,748	11,076,845	10,160,605	-	-
Prof & Tech Services	967,302	1,153,920	1,367,400	1,493,300	-	-
Property Services	173,080	165,078	136,700	139,300	-	-
Other Services	42,600	43,151	74,400	66,000	-	-
Materials	758,091	934,238	1,061,100	1,158,200	-	-
City Grant & Contrib	17,216	7,940	-	-	-	-
Internal Svc Chrg	4,611,040	5,543,138	5,397,747	6,364,568	-	-
Capital Outlay	-	11,917	-	180,000	-	-
Fire Total	30,409,825	31,971,434	34,758,479	34,122,919	-	-

Expenditure Information by Fund & Department

Fund: General

Dept: Fire

FY 2024/25 BUDGET HIGHLIGHTS

With the inclusion of the Local Option Levy in the FY 2024/25 Proposed Budget, retained positions being funded by the Local Option Levy were moved from the General Fund to the Local Option Levy Fund for transparency and reporting requirements.

Personnel Services

Limited Term	\$63,381 increase. Reflects the addition of a position in the Fire Inspection Program.
Overtime	(\$436,000) decrease. Reflects a portion of overtime moving to the Local Option Levy Fund and expected decreases in overtime due to three additional firefighter positions.
Sick Leave	\$18,000 increase. Reflects anticipated expenditures for Fire Department's sick leave incentive program.
Holiday	(\$23,000) decrease. Reflects a shift to Comp Used line to align budget with actual expenditures.
Comp Used	\$21,000 increase. Reflects anticipated expenditures for Life Safety Division's overtime and shift from the Holiday line.

Materials and Services

Contracted Services	(\$23,100) decrease. Reflects realignment of the firefighter wellness program to the First Aid & Safety line.
Dispatch Services	\$149,000 increase. Reflects anticipated expenditures for Gresham's Police and Fire contract for emergency dispatch services from City of Portland's Bureau of Emergency Communications.
Training & Education	(\$11,600) decrease. Reflects removal of one-time expenditures related to fire truck driver training course.
First Aid & Safety	\$49,600 increase. Reflects anticipated expenditures for medical supplies and the realignment of annual wellness screenings for firefighters from the Contracted Service line.

NOTE: Commentary on line items of variances of +/- 10% from fiscal year 2023/24 to fiscal year 2024/25 proposed. This does not include internal service charges allocated to each fund/division from the City's internal service providers. For a complete explanation, see the Internal Service Charge Manual.

Expenditure Information by Fund & Department

Capital Outlay

Equipment	\$50,000 increase. Reflects anticipated expenditures for purchasing medical equipment and tools related to additions in the Local Option Levy Fund.
Motor Vehicles	\$130,000 increase. Reflects anticipated expenditures for purchasing two vehicles for additions in the Local Option Levy Fund.

NOTE: Commentary on line items of variances of +/- 10% from fiscal year 2023/24 to fiscal year 2024/25 proposed. This does not include internal service charges allocated to each fund/division from the City's internal service providers. For a complete explanation, see the Internal Service Charge Manual.

Line Item Detail by Department

General Fund

Fire

Requirements by Account	2021/22 Actual	2022/23 Actual	2023/24 Revised Budget	2024/25 City Manager Proposed	2024/25 Budget Committee Approved	2024/25 City Council Approved
Personnel						
501001 Wages/Salaries	10,994,175	10,814,730	12,090,555	11,351,344	-	-
501004 Limited Term	11,392	-	-	63,381	-	-
501006 Temporary & Seasonal	44,389	215,016	104,301	108,473	-	-
501010 Overtime	2,891,893	2,983,550	2,140,000	1,704,000	-	-
501030 Premium Pay	837,623	881,803	991,431	1,013,748	-	-
501070 Accrued Comp Absence	902	10,206	318,000	320,000	-	-
Total Personnel	14,780,374	14,905,305	15,644,287	14,560,946	-	-
Benefits						
501101 FICA	1,100,711	1,062,941	1,276,372	1,114,495	-	-
501102 Tri-Met Tax	120,652	114,252	138,969	119,914	-	-
501110 PERS - Employer	3,151,901	3,055,768	4,051,505	3,624,990	-	-
501111 PERS - IAP Pickup	898,328	863,751	946,626	830,907	-	-
501112 PERS - Bond	558,542	541,670	580,590	535,990	-	-
501120 Health Insurance	2,228,040	2,361,131	2,708,403	2,697,741	-	-
501121 Dental Insurance	218,975	215,628	234,594	208,641	-	-
501122 Workers' Compensation	586,369	586,980	616,666	561,954	-	-
501130 Other Benefits	196,605	404,628	523,120	465,973	-	-
Total Benefits	9,060,122	9,206,748	11,076,845	10,160,605	-	-
Prof & Tech Services						
502006 Contracted Services	98,976	129,096	199,000	175,900	-	-
502010 Dispatch Services	868,154	1,011,530	1,153,000	1,302,000	-	-
502020 Permits & Licenses	173	13,294	15,400	15,400	-	-
Total Prof & Tech Services	967,302	1,153,920	1,367,400	1,493,300	-	-
Property Services						
502104 Utility Services	3,588	445	300	300	-	-
502106 Cell Phone/Wireless Services	122,313	116,084	73,400	76,700	-	-
502124 Infrastructure R & M	19,638	21,035	30,000	30,000	-	-
502140 Rent/Lease	27,541	27,515	33,000	32,300	-	-
Total Property Services	173,080	165,078	136,700	139,300	-	-
Other Services						
502204 Printing	1,092	1,046	3,000	4,600	-	-
502208 Promotion	495	3,311	4,800	4,800	-	-
502212 Dues & Memberships	3,216	5,035	5,700	6,300	-	-
502214 Training & Education	29,955	11,526	37,500	25,900	-	-
502215 Travel Expenses	5,311	13,967	18,200	18,200	-	-
502216 Meals	2,531	8,266	5,200	6,200	-	-
Total Other Services	42,600	43,151	74,400	66,000	-	-

Line Item Detail by Department

General Fund

Fire

Requirements by Account	2021/22 Actual	2022/23 Actual	2023/24 Revised Budget	2024/25 City Manager Proposed	2024/25 Budget Committee Approved	2024/25 City Council Approved
Materials						
502301 Office Supplies	3,811	4,112	5,700	5,800	-	-
502310 Gas, Oil, Lube	46	14	100	100	-	-
502312 Vehicle Supplies, Parts, Maint	33,238	38,767	55,000	55,000	-	-
502314 Minor Equipment & Tools	149,755	122,878	133,100	133,300	-	-
502316 Equip Supplies, Parts, Maint	171,729	170,384	182,100	185,700	-	-
502324 First Aid & Safety	92,482	120,422	132,100	181,700	-	-
502325 Other Supplies	40,258	45,012	46,500	47,500	-	-
502326 PPE & Uniforms	213,007	332,846	364,000	400,200	-	-
502360 Books & Publications	5,127	6,294	9,300	10,000	-	-
502361 Postage & Delivery	436	179	3,800	3,800	-	-
502363 Computer/Software/Maint	38,852	88,722	120,900	129,100	-	-
502364 Employee Recognition	9,350	4,608	8,500	6,000	-	-
Total Materials	758,091	934,238	1,061,100	1,158,200	-	-
City Grant & Contrib						
502406 Customer Assistance	16,781	7,940	-	-	-	-
502408 Incentive Programs	435	-	-	-	-	-
Total City Grant & Contrib	17,216	7,940	-	-	-	-
Internal Svc Chrg						
502904 ISC - Property Management	254,888	273,897	272,892	654,282	-	-
502906 ISC - Vehicle Maint & Fuel	801,902	829,302	893,804	869,975	-	-
502910 ISC - Legal	174,659	240,570	319,049	350,593	-	-
502916 ISC - City Administration	537,761	538,610	694,724	739,677	-	-
502918 ISC - Financial Services	478,461	502,935	568,635	660,981	-	-
502922 ISC - Information Services	718,604	861,519	1,045,823	1,358,723	-	-
502924 ISC - Citywide Services	678,702	712,290	892,662	997,364	-	-
502926 ISC - General Support Services	84,923	17,537	61,308	59,748	-	-
502928 ISC - Community Livability	53,987	-	-	-	-	-
502930 ISC - Liability Management	371,803	443,301	592,632	636,421	-	-
502950 ISC - Equipment Replacement	415,000	1,065,000	-	-	-	-
502952 ISC - Computer Replacement	40,350	58,177	56,218	36,804	-	-
Total Internal Svc Chrg	4,611,040	5,543,138	5,397,747	6,364,568	-	-
Capital Outlay						
503008 Equipment	-	11,917	-	50,000	-	-
503010 Motor Vehicles	-	-	-	130,000	-	-
Total Capital Outlay	-	11,917	-	180,000	-	-
Fire Total	30,409,825	31,971,434	34,758,479	34,122,919	-	-

Department Requirements

General Fund

Economic & Development Service

	2021/22 Actual	2022/23 Actual	2023/24 Revised Budget	2024/25 City Manager Proposed	2024/25 Budget Committee Approved	2024/25 City Council Approved
Requirements by Division						
Econ & Dev Administration	-	398,562	795,383	673,730	-	-
Business & Development	296,169	-	-	-	-	-
Economic Development	-	451,923	563,134	446,092	-	-
Community Enforcement	173,434	-	-	-	-	-
Support Services	251,082	204,773	234,910	255,208	-	-
Economic & Development Service Total	720,685	1,055,257	1,593,427	1,375,030	-	-

Requirements by Category

Personnel Services	386,419	711,709	982,817	834,122	-	-
Materials & Services	334,266	343,549	610,610	540,908	-	-
Economic & Development Service Total	720,685	1,055,257	1,593,427	1,375,030	-	-

Requirements by Type

General Fund

Economic & Development Service

Requirements by Type	2021/22 Actual	2022/23 Actual	2023/24 Revised Budget	2024/25 City Manager Proposed	2024/25 Budget Committee Approved	2024/25 City Council Approved
Personnel	250,368	436,681	583,394	506,919	-	-
Benefits	136,050	275,028	399,423	327,203	-	-
Prof & Tech Services	2,769	2,790	140,000	150,000	-	-
Property Services	3,553	1,439	8,400	8,400	-	-
Other Services	1,508	56,293	103,600	103,600	-	-
Materials	354	3,049	8,500	8,500	-	-
City Grant & Contrib	75,000	75,205	115,200	15,200	-	-
Internal Svc Chrg	251,082	204,773	234,910	255,208	-	-
Economic & Development Service Total	720,685	1,055,257	1,593,427	1,375,030	-	-

Expenditure Information by Fund & Department

Fund: General

Dept: Economic & Development Services

FY 2024/25 BUDGET HIGHLIGHTS

Personnel Services

Wages/Salaries (\$69,549) decrease. Reflects redistribution of positions due to internal reorganization and position reductions. This is offset by COLAs and other salary adjustments.

Temporary & Seasonal (\$7,926) decrease. Reflects the reduction of an intern position.

Materials and Services

Contributions/City Match (\$100,000) decrease. Reflects the Visitor Center contribution budget moving to the Designated Purpose Fund.

NOTE: Commentary on line items of variances of +/- 10% from fiscal year 2023/24 to fiscal year 2024/25 proposed. This does not include internal service charges allocated to each fund/division from the City's internal service providers. For a complete explanation, see the Internal Service Charge Manual.

Line Item Detail by Department

General Fund

Economic & Development Service

Requirements by Account	2021/22 Actual	2022/23 Actual	2023/24 Revised Budget	2024/25 City Manager Proposed	2024/25 Budget Committee Approved	2024/25 City Council Approved
Personnel						
501001 Wages/Salaries	244,685	432,043	573,468	503,919	-	-
501006 Temporary & Seasonal	-	-	7,926	-	-	-
501010 Overtime	839	620	2,000	2,000	-	-
501030 Premium Pay	-	4,018	-	1,000	-	-
501070 Accrued Comp Absence	4,844	-	-	-	-	-
Total Personnel	250,368	436,681	583,394	506,919	-	-
Benefits						
501101 FICA	18,198	32,871	43,553	37,587	-	-
501102 Tri-Met Tax	1,941	3,002	4,744	4,163	-	-
501110 PERS - Employer	38,463	67,029	120,384	107,249	-	-
501111 PERS - IAP Pickup	12,869	25,272	34,570	30,569	-	-
501112 PERS - Bond	7,892	15,479	21,178	18,657	-	-
501120 Health Insurance	44,438	101,648	137,746	99,663	-	-
501121 Dental Insurance	3,867	9,275	11,919	8,119	-	-
501122 Workers' Compensation	3,815	5,822	8,021	6,836	-	-
501130 Other Benefits	4,568	14,630	17,308	14,360	-	-
Total Benefits	136,050	275,028	399,423	327,203	-	-
Prof & Tech Services						
502006 Contracted Services	2,769	2,790	140,000	150,000	-	-
Total Prof & Tech Services	2,769	2,790	140,000	150,000	-	-
Property Services						
502106 Cell Phone/Wireless Services	1,361	908	-	-	-	-
502140 Rent/Lease	2,193	531	8,400	8,400	-	-
Total Property Services	3,553	1,439	8,400	8,400	-	-
Other Services						
502204 Printing	43	595	7,500	7,500	-	-
502208 Promotion	205	495	14,500	14,500	-	-
502212 Dues & Memberships	406	47,692	57,100	57,100	-	-
502214 Training & Education	854	3,701	10,000	10,000	-	-
502215 Travel Expenses	-	1,851	11,000	11,000	-	-
502216 Meals	-	1,958	3,500	3,500	-	-
Total Other Services	1,508	56,293	103,600	103,600	-	-
Materials						
502301 Office Supplies	354	1,988	3,500	3,500	-	-
502314 Minor Equipment & Tools	-	754	1,500	1,500	-	-
502316 Equip Supplies, Parts, Maint	-	27	-	-	-	-
502360 Books & Publications	-	186	1,100	1,100	-	-
502361 Postage & Delivery	-	-	400	400	-	-
502363 Computer/Software/Maint	-	-	1,500	1,500	-	-
502364 Employee Recognition	-	95	500	500	-	-
Total Materials	354	3,049	8,500	8,500	-	-
City Grant & Contrib						
502408 Incentive Programs	-	-	5,200	5,200	-	-
502410 Contributions/City Match	75,000	75,205	110,000	10,000	-	-
Total City Grant & Contrib	75,000	75,205	115,200	15,200	-	-

Line Item Detail by Department

General Fund

Economic & Development Service

Requirements by Account	2021/22 Actual	2022/23 Actual	2023/24 Revised Budget	2024/25 City Manager Proposed	2024/25 Budget Committee Approved	2024/25 City Council Approved
Internal Svc Chrg						
502904 ISC - Property Management	17,627	21,469	19,289	22,806	-	-
502906 ISC - Vehicle Maint & Fuel	12,515	-	-	-	-	-
502910 ISC - Legal	68,450	9,131	11,077	9,821	-	-
502916 ISC - City Administration	20,725	26,077	32,132	34,323	-	-
502918 ISC - Financial Services	18,439	24,350	25,167	30,671	-	-
502922 ISC - Information Services	45,212	70,235	83,147	83,883	-	-
502924 ISC - Citywide Services	26,156	34,486	39,508	46,280	-	-
502926 ISC - General Support Services	3,273	849	2,713	2,772	-	-
502928 ISC - Community Livability	2,081	-	-	-	-	-
502930 ISC - Liability Management	11,603	15,072	18,878	21,219	-	-
502950 ISC - Equipment Replacement	22,848	-	-	-	-	-
502952 ISC - Computer Replacement	2,153	3,104	2,999	3,433	-	-
Total Internal Svc Chrg	251,082	204,773	234,910	255,208	-	-
Economic & Development Service Total	720,685	1,055,257	1,593,427	1,375,030	-	-

Department Requirements

General Fund

Community Livability

	2021/22 Actual	2022/23 Actual	2023/24 Revised Budget	2024/25 City Manager Proposed	2024/25 Budget Committee Approved	2024/25 City Council Approved
Requirements by Division						
Community Livability Admin	-	122,217	417,261	342,256	-	-
Code Compliance	-	978,846	723,248	919,947	-	-
Youth Services	-	606	-	-	-	-
Support Services	-	417,528	445,377	488,810	-	-
Community Livability Total	-	1,519,196	1,585,886	1,751,013	-	-
Requirements by Category						
Personnel Services	-	1,063,353	1,057,209	1,168,903	-	-
Materials & Services	-	455,843	528,677	582,110	-	-
Community Livability Total	-	1,519,196	1,585,886	1,751,013	-	-

Requirements by Type

General Fund

Community Livability

Requirements by Type	2021/22 Actual	2022/23 Actual	2023/24 Revised Budget	2024/25 City Manager Proposed	2024/25 Budget Committee Approved	2024/25 City Council Approved
Personnel	-	657,346	618,969	678,838	-	-
Benefits	-	406,008	438,240	490,065	-	-
Prof & Tech Services	-	15,216	51,500	61,500	-	-
Property Services	-	8,464	3,900	3,900	-	-
Other Services	-	1,817	13,600	13,600	-	-
Materials	-	12,624	14,200	14,200	-	-
City Grant & Contrib	-	194	100	100	-	-
Internal Svc Chrg	-	417,528	445,377	488,810	-	-
Community Livability Total	-	1,519,196	1,585,886	1,751,013	-	-

Expenditure Information by Fund & Department

Fund: General

Dept: Community Livability

FY 2024/25 BUDGET HIGHLIGHTS

Personnel Services

Premium Pay

\$5,226 increase. Reflects anticipated expenditure based on budgeted staffing level and Collective Bargaining Agreements.

Materials and Services

Contracted Services

\$10,000 increase. Reflects anticipated expenditures for on-call services.

NOTE: Commentary on line items of variances of +/- 10% from fiscal year 2023/24 to fiscal year 2024/25 proposed. This does not include internal service charges allocated to each fund/division from the City's internal service providers. For a complete explanation, see the Internal Service Charge Manual.

Line Item Detail by Department

General Fund

Community Livability

Requirements by Account	2021/22 Actual	2022/23 Actual	2023/24 Revised Budget	2024/25 City Manager Proposed	2024/25 Budget Committee Approved	2024/25 City Council Approved
Personnel						
501001 Wages/Salaries	-	637,833	606,201	660,844	-	-
501010 Overtime	-	1,224	10,000	10,000	-	-
501030 Premium Pay	-	9,900	2,768	7,994	-	-
501070 Accrued Comp Absence	-	8,389	-	-	-	-
Total Personnel	-	657,346	618,969	678,838	-	-
Benefits						
501101 FICA	-	48,660	47,721	52,157	-	-
501102 Tri-Met Tax	-	5,119	5,042	5,586	-	-
501110 PERS - Employer	-	98,451	123,989	136,515	-	-
501111 PERS - IAP Pickup	-	37,839	37,182	40,936	-	-
501112 PERS - Bond	-	23,925	22,782	24,987	-	-
501120 Health Insurance	-	143,157	153,304	178,152	-	-
501121 Dental Insurance	-	12,368	12,712	13,695	-	-
501122 Workers' Compensation	-	12,956	12,606	13,731	-	-
501130 Other Benefits	-	23,532	22,902	24,306	-	-
Total Benefits	-	406,008	438,240	490,065	-	-
Prof & Tech Services						
502006 Contracted Services	-	15,216	51,500	61,500	-	-
Total Prof & Tech Services	-	15,216	51,500	61,500	-	-
Property Services						
502106 Cell Phone/Wireless Services	-	6,353	-	-	-	-
502140 Rent/Lease	-	2,111	3,900	3,900	-	-
Total Property Services	-	8,464	3,900	3,900	-	-
Other Services						
502204 Printing	-	1,119	5,000	5,000	-	-
502212 Dues & Memberships	-	-	1,700	1,700	-	-
502214 Training & Education	-	13	4,600	4,600	-	-
502215 Travel Expenses	-	26	2,300	2,300	-	-
502216 Meals	-	659	-	-	-	-
Total Other Services	-	1,817	13,600	13,600	-	-
Materials						
502301 Office Supplies	-	5,506	3,000	7,000	-	-
502314 Minor Equipment & Tools	-	1,229	5,000	2,000	-	-
502316 Equip Supplies, Parts, Maint	-	510	600	600	-	-
502326 PPE & Uniforms	-	5,263	1,400	1,400	-	-
502360 Books & Publications	-	-	400	400	-	-
502361 Postage & Delivery	-	56	2,000	2,000	-	-
502363 Computer/Software/Maint	-	-	1,500	500	-	-
502364 Employee Recognition	-	60	300	300	-	-
Total Materials	-	12,624	14,200	14,200	-	-
City Grant & Contrib						
502408 Incentive Programs	-	194	100	100	-	-
Total City Grant & Contrib	-	194	100	100	-	-

Line Item Detail by Department

General Fund

Community Livability

Requirements by Account	2021/22 Actual	2022/23 Actual	2023/24 Revised Budget	2024/25 City Manager Proposed	2024/25 Budget Committee Approved	2024/25 City Council Approved
Internal Svc Chrg						
502904 ISC - Property Management	-	46,374	54,710	56,465	-	-
502906 ISC - Vehicle Maint & Fuel	-	22,790	24,248	45,897	-	-
502910 ISC - Legal	-	60,209	48,619	74,210	-	-
502916 ISC - City Administration	-	22,657	36,036	28,815	-	-
502918 ISC - Financial Services	-	21,156	28,225	25,749	-	-
502922 ISC - Information Services	-	169,201	175,793	180,157	-	-
502924 ISC - Citywide Services	-	29,963	44,308	38,853	-	-
502926 ISC - General Support Services	-	738	3,043	2,328	-	-
502930 ISC - Liability Management	-	18,593	27,995	27,410	-	-
502950 ISC - Equipment Replacement	-	23,364	-	-	-	-
502952 ISC - Computer Replacement	-	2,483	2,400	8,926	-	-
Total Internal Svc Chrg	-	417,528	445,377	488,810	-	-
Community Livability Total	-	1,519,196	1,585,886	1,751,013	-	-

Department Requirements

General Fund

Parks

	2021/22 Actual	2022/23 Actual	2023/24 Revised Budget	2024/25 City Manager Proposed	2024/25 Budget Committee Approved	2024/25 City Council Approved
Requirements by Division						
Parks, Rec, & Youth Admin	-	535,471	516,566	620,175	-	-
Parks Operations	2,383,695	2,524,501	3,053,244	3,094,568	-	-
Recreation	23,514	318,366	508,737	488,330	-	-
Youth Services	-	-	145,050	161,996	-	-
Support Services	1,133,622	1,046,730	1,073,918	1,222,012	-	-
Parks Total	3,540,830	4,425,068	5,297,515	5,587,081	-	-

Requirements by Category

Personnel Services	1,472,002	2,040,630	2,358,997	2,518,769	-	-
Materials & Services	2,068,829	2,377,338	2,878,518	3,008,312	-	-
Capital Outlay	-	7,099	60,000	60,000	-	-
Parks Total	3,540,830	4,425,068	5,297,515	5,587,081	-	-

Requirements by Type

General Fund

Parks

	2021/22 Actual	2022/23 Actual	2023/24 Revised Budget	2024/25 City Manager Proposed	2024/25 Budget Committee Approved	2024/25 City Council Approved
Requirements by Type						
Personnel	918,824	1,259,732	1,354,034	1,485,871	-	-
Benefits	553,178	780,898	1,004,963	1,032,898	-	-
Prof & Tech Services	378,306	614,968	1,018,000	975,700	-	-
Property Services	458,132	619,050	640,000	646,000	-	-
Other Services	10,265	20,735	22,400	30,300	-	-
Materials	72,695	73,330	123,600	127,700	-	-
City Grant & Contrib	14,151	1,018	600	6,600	-	-
Internal Payments	1,657	1,508	-	-	-	-
Internal Svc Chrg	1,133,622	1,046,730	1,073,918	1,222,012	-	-
Capital Outlay	-	7,099	60,000	60,000	-	-
Parks Total	3,540,830	4,425,068	5,297,515	5,587,081	-	-

Expenditure Information by Fund & Department

Fund: General

Dept: Parks, Recreation & Youth Services

FY 2024/25 BUDGET HIGHLIGHTS

Personnel Services

Wages/Salaries	\$128,536 increase. Reflects a one-time increase to align budget with budgeted staffing level. (Fiscal year 2023/24 did not reflect the full cost of staff. Fiscal year 2024/25 does not reflect any staffing level changes.) Includes increases for COLAs and other salary adjustments.
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Materials and Services

Other Supplies	\$5,000 increase. Reflects redistribution from Contracted Services for recreation equipment.
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Contributions/City Match	\$6,000 increase. Reflects redistribution from Contracted Services for the PlayEast contract.
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NOTE: Commentary on line items of variances of +/- 10% from fiscal year 2023/24 to fiscal year 2024/25 proposed. This does not include internal service charges allocated to each fund/division from the City's internal service providers. For a complete explanation, see the Internal Service Charge Manual.

Line Item Detail by Department

General Fund

Parks

Requirements by Account	2021/22 Actual	2022/23 Actual	2023/24 Revised Budget	2024/25 City Manager Proposed	2024/25 Budget Committee Approved	2024/25 City Council Approved
Personnel						
501001 Wages/Salaries	806,525	1,127,963	1,254,424	1,382,960	-	-
501006 Temporary & Seasonal	85,785	91,447	47,500	52,000	-	-
501010 Overtime	7,635	9,869	8,500	12,300	-	-
501030 Premium Pay	9,176	28,159	43,610	38,611	-	-
501070 Accrued Comp Absence	9,703	2,295	-	-	-	-
Total Personnel	918,824	1,259,732	1,354,034	1,485,871	-	-
Benefits						
501101 FICA	69,630	96,594	103,067	110,249	-	-
501102 Tri-Met Tax	7,222	10,026	10,900	11,805	-	-
501110 PERS - Employer	122,429	169,783	261,599	288,486	-	-
501111 PERS - IAP Pickup	46,437	66,068	78,445	86,512	-	-
501112 PERS - Bond	28,810	40,474	48,091	52,780	-	-
501120 Health Insurance	190,212	271,348	365,097	340,096	-	-
501121 Dental Insurance	19,244	25,290	29,341	28,597	-	-
501122 Workers' Compensation	50,128	58,747	59,250	61,521	-	-
501130 Other Benefits	19,065	42,569	49,173	52,852	-	-
Total Benefits	553,178	780,898	1,004,963	1,032,898	-	-
Prof & Tech Services						
502006 Contracted Services	371,191	602,835	1,000,500	958,300	-	-
502008 Med & Psych	1,422	469	2,000	2,000	-	-
502020 Permits & Licenses	5,693	11,664	15,500	15,400	-	-
Total Prof & Tech Services	378,306	614,968	1,018,000	975,700	-	-
Property Services						
502104 Utility Services	357,373	397,922	440,000	450,500	-	-
502106 Cell Phone/Wireless Services	11,904	13,362	2,800	2,800	-	-
502124 Infrastructure R & M	85,663	201,126	187,500	187,500	-	-
502140 Rent/Lease	3,192	6,640	9,700	5,200	-	-
Total Property Services	458,132	619,050	640,000	646,000	-	-
Other Services						
502204 Printing	761	680	4,200	5,000	-	-
502208 Promotion	1,067	5,634	4,200	3,400	-	-
502212 Dues & Memberships	1,975	337	1,500	3,200	-	-
502214 Training & Education	5,597	8,408	6,500	10,100	-	-
502215 Travel Expenses	-	3,092	3,300	4,800	-	-
502216 Meals	865	2,583	2,700	3,800	-	-
Total Other Services	10,265	20,735	22,400	30,300	-	-

Line Item Detail by Department

General Fund

Parks

Requirements by Account	2021/22 Actual	2022/23 Actual	2023/24 Revised Budget	2024/25 City Manager Proposed	2024/25 Budget Committee Approved	2024/25 City Council Approved
Materials						
502301 Office Supplies	999	1,866	4,800	5,800	-	-
502310 Gas, Oil, Lube	2,344	1,489	6,500	3,000	-	-
502312 Vehicle Supplies, Parts, Maint	1,396	1,286	3,600	3,700	-	-
502314 Minor Equipment & Tools	7,381	16,269	20,500	21,500	-	-
502316 Equip Supplies, Parts, Maint	28,428	9,301	16,200	16,700	-	-
502324 First Aid & Safety	3,121	2,900	-	-	-	-
502325 Other Supplies	6,338	9,535	17,600	22,600	-	-
502326 PPE & Uniforms	2,353	10,768	10,000	10,000	-	-
502341 Signs	4,705	1,328	6,500	6,500	-	-
502360 Books & Publications	77	-	500	500	-	-
502361 Postage & Delivery	-	25	2,600	2,600	-	-
502363 Computer/Software/Maint	15,412	18,395	34,200	34,200	-	-
502364 Employee Recognition	142	167	600	600	-	-
Total Materials	72,695	73,330	123,600	127,700	-	-
City Grant & Contrib						
502406 Customer Assistance	2,151	1,018	-	-	-	-
502408 Incentive Programs	-	-	600	600	-	-
502410 Contributions/City Match	12,000	-	-	6,000	-	-
Total City Grant & Contrib	14,151	1,018	600	6,600	-	-
Internal Payments						
502810 Internal Professional Services	1,657	1,508	-	-	-	-
Total Internal Payments	1,657	1,508	-	-	-	-
Internal Svc Chrg						
502904 ISC - Property Management	207,146	222,586	237,704	301,873	-	-
502906 ISC - Vehicle Maint & Fuel	146,735	200,459	201,088	228,186	-	-
502910 ISC - Legal	23,308	27,996	36,679	45,452	-	-
502916 ISC - City Administration	69,368	73,237	97,485	106,709	-	-
502918 ISC - Financial Services	61,719	68,386	76,355	95,356	-	-
502922 ISC - Information Services	105,722	129,044	173,232	166,108	-	-
502924 ISC - Citywide Services	87,549	96,852	119,864	143,884	-	-
502926 ISC - General Support Services	10,955	2,385	8,232	8,620	-	-
502928 ISC - Community Livability	6,964	-	-	-	-	-
502930 ISC - Liability Management	69,254	87,337	114,606	119,919	-	-
502950 ISC - Equipment Replacement	338,677	129,473	-	-	-	-
502952 ISC - Computer Replacement	6,225	8,975	8,673	5,905	-	-
Total Internal Svc Chrg	1,133,622	1,046,730	1,073,918	1,222,012	-	-
Capital Outlay						
503008 Equipment	-	7,099	-	-	-	-
503010 Motor Vehicles	-	-	60,000	60,000	-	-
Total Capital Outlay	-	7,099	60,000	60,000	-	-
Parks Total	3,540,830	4,425,068	5,297,515	5,587,081	-	-

Department Requirements

General Fund

Economic Development

	2021/22 Actual	2022/23 Actual	2023/24 Revised Budget	2024/25 City Manager Proposed	2024/25 Budget Committee Approved	2024/25 City Council Approved
Requirements by Division						
Economic Development	540,556	-	-	-	-	-
Support Services	111,989	-	-	-	-	-
Economic Development Total	652,545	-	-	-	-	-
Requirements by Category						
Personnel Services	504,367	-	-	-	-	-
Materials & Services	148,178	-	-	-	-	-
Economic Development Total	652,545	-	-	-	-	-

Requirements by Type

General Fund

Economic Development

	2021/22 Actual	2022/23 Actual	2023/24 Revised Budget	2024/25 City Manager Proposed	2024/25 Budget Committee Approved	2024/25 City Council Approved
Requirements by Type						
Personnel	318,003	-	-	-	-	-
Benefits	186,364	-	-	-	-	-
Prof & Tech Services	5,325	-	-	-	-	-
Property Services	1,033	-	-	-	-	-
Other Services	29,149	-	-	-	-	-
Materials	601	-	-	-	-	-
City Grant & Contrib	80	-	-	-	-	-
Internal Svc Chrg	111,989	-	-	-	-	-
Economic Development Total	652,545	-	-	-	-	-

Line Item Detail by Department

General Fund

Economic Development

Requirements by Account	2021/22 Actual	2022/23 Actual	2023/24 Revised Budget	2024/25 City Manager Proposed	2024/25 Budget Committee Approved	2024/25 City Council Approved
Personnel						
501001 Wages/Salaries	316,608	-	-	-	-	-
501010 Overtime	118	-	-	-	-	-
501030 Premium Pay	1,277	-	-	-	-	-
Total Personnel	318,003	-	-	-	-	-
Benefits						
501101 FICA	24,593	-	-	-	-	-
501102 Tri-Met Tax	2,540	-	-	-	-	-
501110 PERS - Employer	55,811	-	-	-	-	-
501111 PERS - IAP Pickup	19,272	-	-	-	-	-
501112 PERS - Bond	11,851	-	-	-	-	-
501120 Health Insurance	57,308	-	-	-	-	-
501121 Dental Insurance	5,881	-	-	-	-	-
501122 Workers' Compensation	4,282	-	-	-	-	-
501130 Other Benefits	4,825	-	-	-	-	-
Total Benefits	186,364	-	-	-	-	-
Prof & Tech Services						
502006 Contracted Services	5,325	-	-	-	-	-
Total Prof & Tech Services	5,325	-	-	-	-	-
Property Services						
502106 Cell Phone/Wireless Services	197	-	-	-	-	-
502140 Rent/Lease	836	-	-	-	-	-
Total Property Services	1,033	-	-	-	-	-
Other Services						
502204 Printing	43	-	-	-	-	-
502208 Promotion	1,215	-	-	-	-	-
502212 Dues & Memberships	26,668	-	-	-	-	-
502214 Training & Education	469	-	-	-	-	-
502215 Travel Expenses	726	-	-	-	-	-
502216 Meals	29	-	-	-	-	-
Total Other Services	29,149	-	-	-	-	-
Materials						
502301 Office Supplies	286	-	-	-	-	-
502360 Books & Publications	150	-	-	-	-	-
502364 Employee Recognition	165	-	-	-	-	-
Total Materials	601	-	-	-	-	-
City Grant & Contrib						
502408 Incentive Programs	80	-	-	-	-	-
Total City Grant & Contrib	80	-	-	-	-	-

Line Item Detail by Department

General Fund

Economic Development

Requirements by Account	2021/22 Actual	2022/23 Actual	2023/24 Revised Budget	2024/25 City Manager Proposed	2024/25 Budget Committee Approved	2024/25 City Council Approved
Internal Svc Chrg						
502904 ISC - Property Management	10,604	-	-	-	-	-
502910 ISC - Legal	6,780	-	-	-	-	-
502916 ISC - City Administration	16,932	-	-	-	-	-
502918 ISC - Financial Services	15,065	-	-	-	-	-
502922 ISC - Information Services	27,272	-	-	-	-	-
502924 ISC - Citywide Services	21,370	-	-	-	-	-
502926 ISC - General Support Services	2,674	-	-	-	-	-
502928 ISC - Community Livability	1,700	-	-	-	-	-
502930 ISC - Liability Management	7,870	-	-	-	-	-
502952 ISC - Computer Replacement	1,722	-	-	-	-	-
Total Internal Svc Chrg	111,989	-	-	-	-	-
Economic Development Total	652,545	-	-	-	-	-

Resources and Requirements by Fund

Local Option Levy Fund

	2021/22 Actual	2022/23 Actual	2023/24 Revised Budget	2024/25 City Manager Proposed	2024/25 Budget Committee Approved	2024/25 City Council Approved
Resources						
Taxes	-	-	-	12,200,000	-	-
Total Resources	-	-	-	12,200,000	-	-
Requirements						
Police	-	-	-	6,888,840	-	-
Fire	-	-	-	5,291,765	-	-
<i>Operating Total</i>	-	-	-	12,180,605	-	-
Contingency	-	-	-	19,395	-	-
<i>Non-Operating Total</i>	-	-	-	19,395	-	-
Total Requirements	-	-	-	12,200,000	-	-

Department Requirements

Local Option Levy Fund

Police

	2021/22 Actual	2022/23 Actual	2023/24 Revised Budget	2024/25 City Manager Proposed	2024/25 Budget Committee Approved	2024/25 City Council Approved
Requirements by Division						
Police Operations	-	-	-	6,267,719	-	-
Police Records	-	-	-	233,110	-	-
Police Services	-	-	-	388,011	-	-
Police Total	-	-	-	6,888,840	-	-

Requirements by Category

Personnel Services	-	-	-	6,524,840	-	-
Materials & Services	-	-	-	364,000	-	-
Police Total	-	-	-	6,888,840	-	-

Requirements by Type

Local Option Levy Fund

Police

	2021/22 Actual	2022/23 Actual	2023/24 Revised Budget	2024/25 City Manager Proposed	2024/25 Budget Committee Approved	2024/25 City Council Approved
Requirements by Type						
Personnel	-	-	-	3,758,289	-	-
Benefits	-	-	-	2,766,551	-	-
Prof & Tech Services	-	-	-	364,000	-	-
Police Total	-	-	-	6,888,840	-	-

Expenditure Information by Fund & Department

Fund: Levy Fund

Dept: Police

FY 2024/25 BUDGET HIGHLIGHTS

With the inclusion of the Local Option Levy in the FY 2024/25 Proposed Budget, retained positions being funded by the Local Option Levy were moved from the General Fund to the Local Option Levy Fund for transparency and reporting requirements.

Personnel Services

Wages/Salaries	\$3,241,997 increase. Reflects 26 positions moving from the General Fund and 9 positions moving from the Designated Purpose Fund as outlined in the Local Option Levy Fund narrative at the beginning of this chapter. This line item also includes 5 new positions associated with the levy.
Overtime	\$400,000 increase. Reflects anticipated expenditures based on budgeted staffing levels.
Premium Pay	\$116,292 increase. Reflects anticipated expenditures based on budgeted staffing levels and Collective Bargaining Agreements.

Materials and Services

Contracted Services	\$364,000 increase. Reflects anticipated expenditures associated with the Gresham Behavioral Health Unit clinician expansion; previous support was provided by ARPA.
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NOTE: Commentary on line items of variances of +/- 10% from fiscal year 2023/24 to fiscal year 2024/25 proposed. This does not include internal service charges allocated to each fund/division from the City's internal service providers. For a complete explanation, see the Internal Service Charge Manual.

Line Item Detail by Department

Local Option Levy Fund

Police

Requirements by Account	2021/22 Actual	2022/23 Actual	2023/24 Revised Budget	2024/25 City Manager Proposed	2024/25 Budget Committee Approved	2024/25 City Council Approved
Personnel						
501001 Wages/Salaries	-	-	-	3,241,997	-	-
501010 Overtime	-	-	-	400,000	-	-
501030 Premium Pay	-	-	-	116,292	-	-
Total Personnel	-	-	-	3,758,289	-	-
Benefits						
501101 FICA	-	-	-	258,255	-	-
501102 Tri-Met Tax	-	-	-	27,649	-	-
501110 PERS - Employer	-	-	-	824,429	-	-
501111 PERS - IAP Pickup	-	-	-	202,726	-	-
501112 PERS - Bond	-	-	-	123,602	-	-
501120 Health Insurance	-	-	-	947,843	-	-
501121 Dental Insurance	-	-	-	75,323	-	-
501122 Workers' Compensation	-	-	-	104,857	-	-
501130 Other Benefits	-	-	-	201,867	-	-
Total Benefits	-	-	-	2,766,551	-	-
Prof & Tech Services						
502006 Contracted Services	-	-	-	364,000	-	-
Total Prof & Tech Services	-	-	-	364,000	-	-
Police Total	-	-	-	6,888,840	-	-

Department Requirements

Local Option Levy Fund

Fire

	2021/22 Actual	2022/23 Actual	2023/24 Revised Budget	2024/25 City Manager Proposed	2024/25 Budget Committee Approved	2024/25 City Council Approved
Requirements by Division						
Emergency Operations	-	-	-	4,951,855	-	-
Life Safety	-	-	-	339,910	-	-
Fire Total	-	-	-	5,291,765	-	-

Requirements by Category

Personnel Services	-	-	-	5,271,765	-	-
Materials & Services	-	-	-	20,000	-	-
Fire Total	-	-	-	5,291,765	-	-

Requirements by Type

Local Option Levy Fund

Fire

Requirements by Type	2021/22 Actual	2022/23 Actual	2023/24 Revised Budget	2024/25 City Manager Proposed	2024/25 Budget Committee Approved	2024/25 City Council Approved
Personnel	-	-	-	3,153,657	-	-
Benefits	-	-	-	2,118,108	-	-
Materials	-	-	-	20,000	-	-
Fire Total	-	-	-	5,291,765	-	-

Expenditure Information by Fund & Department

Fund: Levy Fund

Dept: Fire

FY 2024/25 BUDGET HIGHLIGHTS

With the inclusion of the Local Option Levy in the FY 2024/25 Proposed Budget, retained positions being funded by the Local Option Levy were moved from the General Fund to the Local Option Levy Fund for transparency and reporting requirements.

Personnel Services

Wages/Salaries \$2,569,811 increase. Reflects 18 positions moving from the General Fund and 4 positions moving from the Designated Purpose Fund as outlined in the Local Option Levy Fund narrative at the beginning of this chapter. This line item also includes 11 new positions associated with the levy.

Overtime \$500,000 increase. Reflects anticipated expenditures based on budgeted staffing levels.

Premium Pay \$83,846 increase. Reflects anticipated expenditures based on budgeted staffing levels and Collective Bargaining Agreements.

Materials and Services

Other Supplies \$20,000 increase. Reflects anticipated expenditures for a fire academy to train new positions added by the Local Option Levy.

NOTE: Commentary on line items of variances of +/- 10% from fiscal year 2023/24 to fiscal year 2024/25 proposed. This does not include internal service charges allocated to each fund/division from the City's internal service providers. For a complete explanation, see the Internal Service Charge Manual.

Line Item Detail by Department

Local Option Levy Fund

Fire

Requirements by Account	2021/22 Actual	2022/23 Actual	2023/24 Revised Budget	2024/25 City Manager Proposed	2024/25 Budget Committee Approved	2024/25 City Council Approved
Personnel						
501001 Wages/Salaries	-	-	-	2,569,811	-	-
501010 Overtime	-	-	-	500,000	-	-
501030 Premium Pay	-	-	-	83,846	-	-
Total Personnel	-	-	-	3,153,657	-	-
Benefits						
501101 FICA	-	-	-	211,863	-	-
501102 Tri-Met Tax	-	-	-	22,692	-	-
501110 PERS - Employer	-	-	-	682,189	-	-
501111 PERS - IAP Pickup	-	-	-	166,233	-	-
501112 PERS - Bond	-	-	-	101,347	-	-
501120 Health Insurance	-	-	-	643,633	-	-
501121 Dental Insurance	-	-	-	48,802	-	-
501122 Workers' Compensation	-	-	-	107,411	-	-
501130 Other Benefits	-	-	-	133,938	-	-
Total Benefits	-	-	-	2,118,108	-	-
Materials						
502325 Other Supplies	-	-	-	20,000	-	-
Total Materials	-	-	-	20,000	-	-
Fire Total	-	-	-	5,291,765	-	-



Business Funds Overview

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

Business Funds Revenues

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

Business Funds Expenditures

The Urban Design & Planning Fund provides planning and land use services to private developers and general community and 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 that are selected by statistical sampling to address substandard housing concerns. The Building Fund conducts construction plan review, permit issuance and building inspections. The Urban Renewal Fund carries out the Rockwood/West Gresham Urban Renewal Plan, with the City's costs being reimbursed by the Urban Renewal Area.

For fiscal year 2024/25, operating expenditures include:

- Urban Design and Planning Fund.
 - \$4.3 million operating budget.
 - 2.3% increase compared to last year's budget.
- Solid Waste & Sustainability Fund.
 - \$1.4 million operating budget.
 - 6.2% increase compared to last year's budget.
- Rental Inspection Fund.
 - \$1.1 million operating budget.
 - 9.5% decrease compared to last year's budget.
- Building Fund.
 - \$5.7 million operating budget.
 - 3.1% increase compared to last year's budget.
- Urban Renewal Fund.
 - \$2.3 million operating budget.
 - 2.7% increase compared to last year's budget.

Resources and Requirements by Fund

Urban Design & Planning Fund

	2021/22 Actual	2022/23 Actual	2023/24 Revised Budget	2024/25 City Manager Proposed	2024/25 Budget Committee Approved	2024/25 City Council Approved
Resources						
Licenses & Permits	143,726	158,794	134,000	199,000	-	-
Charges for Services	668,826	1,027,527	700,000	907,000	-	-
Miscellaneous Income	12,305	19,113	7,000	37,000	-	-
Interfund Transfers	2,344,000	2,656,163	2,779,000	2,762,000	-	-
Beginning Balance	887,873	715,540	690,000	1,228,000	-	-
Total Resources	4,056,731	4,577,136	4,310,000	5,133,000	-	-
Requirements						
Urban Design & Planning	3,341,191	3,259,411	4,230,494	4,329,084	-	-
<i>Operating Total</i>	<i>3,341,191</i>	<i>3,259,411</i>	<i>4,230,494</i>	<i>4,329,084</i>	-	-
Transfers	-	58,000	66,000	71,000	-	-
Contingency	-	-	-	433,000	-	-
Unappropriated	715,540	1,259,725	13,506	299,916	-	-
<i>Non-Operating Total</i>	<i>715,540</i>	<i>1,317,725</i>	<i>79,506</i>	<i>803,916</i>	-	-
Total Requirements	4,056,731	4,577,136	4,310,000	5,133,000	-	-

Department Requirements

Urban Design & Planning Fund

Urban Design & Planning

	2021/22 Actual	2022/23 Actual	2023/24 Revised Budget	2024/25 City Manager Proposed	2024/25 Budget Committee Approved	2024/25 City Council Approved
Requirements by Division						
Comprehensive/Trans Planning	-	-	-	1,700,469	-	-
Development Planning	2,487,303	2,429,430	3,316,073	1,685,866	-	-
Support Services	853,888	829,981	914,421	942,749	-	-
Urban Design & Planning Total	3,341,191	3,259,411	4,230,494	4,329,084	-	-

Requirements by Category

Personnel Services	2,344,083	2,353,806	3,027,473	3,096,835	-	-
Materials & Services	997,108	905,605	1,203,021	1,232,249	-	-
Urban Design & Planning Total	3,341,191	3,259,411	4,230,494	4,329,084	-	-

Requirements by Type

Urban Design & Planning Fund

Urban Design & Planning

Requirements by Type	2021/22 Actual	2022/23 Actual	2023/24 Revised Budget	2024/25 City Manager Proposed	2024/25 Budget Committee Approved	2024/25 City Council Approved
Personnel	1,472,800	1,447,557	1,817,287	1,851,082	-	-
Benefits	871,283	906,249	1,210,186	1,245,753	-	-
Prof & Tech Services	105,257	51,691	235,500	235,500	-	-
Property Services	4,331	4,710	10,000	10,000	-	-
Other Services	22,988	14,327	23,800	25,000	-	-
Materials	10,619	4,896	18,300	18,000	-	-
City Grant & Contrib	25	-	1,000	1,000	-	-
Internal Svc Chrg	853,888	829,981	914,421	942,749	-	-
Urban Design & Planning Total	3,341,191	3,259,411	4,230,494	4,329,084	-	-

Expenditure Information by Fund & Department

Fund: Urban Design & Planning Fund

Dept: Urban Design & Planning

FY 2024/25 BUDGET HIGHLIGHTS

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

NOTE: Commentary on line items of variances of +/- 10% from fiscal year 2023/24 to fiscal year 2024/25 proposed. This does not include internal service charges allocated to each fund/division from the City's internal service providers. For a complete explanation, see the Internal Service Charge Manual.

Line Item Detail by Department

Urban Design & Planning Fund

Urban Design & Planning

Requirements by Account	2021/22 Actual	2022/23 Actual	2023/24 Revised Budget	2024/25 City Manager Proposed	2024/25 Budget Committee Approved	2024/25 City Council Approved
Personnel						
501001 Wages/Salaries	1,452,644	1,376,064	1,791,821	1,826,082	-	-
501006 Temporary & Seasonal	589	25,546	-	-	-	-
501010 Overtime	18,736	6,723	18,000	15,000	-	-
501030 Premium Pay	832	39,225	7,466	10,000	-	-
Total Personnel	1,472,800	1,447,557	1,817,287	1,851,082	-	-
Benefits						
501101 FICA	112,535	112,939	140,258	142,008	-	-
501102 Tri-Met Tax	11,595	11,038	14,833	15,244	-	-
501110 PERS - Employer	246,978	253,580	391,528	393,335	-	-
501111 PERS - IAP Pickup	82,389	86,337	109,046	111,643	-	-
501112 PERS - Bond	50,878	53,079	66,887	68,131	-	-
501120 Health Insurance	292,900	302,361	376,005	397,880	-	-
501121 Dental Insurance	28,224	27,237	31,765	31,030	-	-
501122 Workers' Compensation	18,981	18,478	23,489	23,948	-	-
501130 Other Benefits	26,803	41,200	56,375	62,534	-	-
Total Benefits	871,283	906,249	1,210,186	1,245,753	-	-
Prof & Tech Services						
502006 Contracted Services	105,111	51,691	235,000	235,000	-	-
502008 Med & Psych	146	-	500	500	-	-
Total Prof & Tech Services	105,257	51,691	235,500	235,500	-	-
Property Services						
502106 Cell Phone/Wireless Services	519	501	-	-	-	-
502140 Rent/Lease	3,812	4,209	10,000	10,000	-	-
Total Property Services	4,331	4,710	10,000	10,000	-	-
Other Services						
502204 Printing	11,522	6,113	6,000	6,500	-	-
502208 Promotion	5,123	1,579	6,400	6,500	-	-
502212 Dues & Memberships	2,227	2,066	5,000	5,000	-	-
502214 Training & Education	2,023	1,961	5,000	5,000	-	-
502215 Travel Expenses	2,094	2,204	1,000	1,000	-	-
502216 Meals	-	403	400	1,000	-	-
Total Other Services	22,988	14,327	23,800	25,000	-	-
Materials						
502301 Office Supplies	2,468	4,029	4,000	4,000	-	-
502314 Minor Equipment & Tools	-	32	1,700	2,000	-	-
502316 Equip Supplies, Parts, Maint	-	-	600	500	-	-
502326 PPE & Uniforms	-	-	600	500	-	-
502360 Books & Publications	168	-	2,100	2,000	-	-
502361 Postage & Delivery	7,864	608	4,000	4,000	-	-
502363 Computer/Software/Maint	-	-	4,800	4,500	-	-
502364 Employee Recognition	118	227	500	500	-	-
Total Materials	10,619	4,896	18,300	18,000	-	-
City Grant & Contrib						
502408 Incentive Programs	25	-	1,000	1,000	-	-
Total City Grant & Contrib	25	-	1,000	1,000	-	-

Line Item Detail by Department

Urban Design & Planning Fund

Urban Design & Planning

Requirements by Account	2021/22 Actual	2022/23 Actual	2023/24 Revised Budget	2024/25 City Manager Proposed	2024/25 Budget Committee Approved	2024/25 City Council Approved
Internal Svc Chrg						
502904 ISC - Property Management	105,172	106,583	107,241	109,969	-	-
502910 ISC - Legal	135,604	143,681	126,633	115,958	-	-
502916 ISC - City Administration	79,491	66,803	81,352	83,781	-	-
502918 ISC - Financial Services	70,725	62,378	63,719	74,867	-	-
502922 ISC - Information Services	204,943	227,862	269,787	280,640	-	-
502924 ISC - Citywide Services	100,324	88,345	100,028	112,968	-	-
502926 ISC - General Support Services	12,553	2,175	6,870	6,767	-	-
502928 ISC - Community Livability	50,026	41,222	45,278	47,075	-	-
502930 ISC - Liability Management	38,050	39,796	49,535	53,019	-	-
502932 ISC - Community Development	21,448	30,029	43,582	36,968	-	-
502934 ISC - Economic Development	20,913	-	-	-	-	-
502952 ISC - Computer Replacement	14,639	21,107	20,396	20,737	-	-
Total Internal Svc Chrg	853,888	829,981	914,421	942,749	-	-
Urban Design & Planning Total	3,341,191	3,259,411	4,230,494	4,329,084	-	-

Resources and Requirements by Fund

Solid Waste & Sustainability Fund

	2021/22 Actual	2022/23 Actual	2023/24 Revised Budget	2024/25 City Manager Proposed	2024/25 Budget Committee Approved	2024/25 City Council Approved
Resources						
Intergovernmental	179,500	241,003	339,500	312,300	-	-
Charges for Services	747,600	778,571	816,400	857,200	-	-
Miscellaneous Income	16,281	15,427	12,400	11,000	-	-
Interfund Transfers	108,000	108,000	120,000	120,000	-	-
Beginning Balance	695,960	753,949	825,700	733,600	-	-
Total Resources	1,747,341	1,896,950	2,114,000	2,034,100	-	-
Requirements						
Environmental Services	993,392	1,083,313	1,336,848	1,419,899	-	-
<i>Operating Total</i>	<i>993,392</i>	<i>1,083,313</i>	<i>1,336,848</i>	<i>1,419,899</i>	-	-
Contingency	-	-	134,000	142,000	-	-
Unappropriated	753,949	813,637	643,152	472,201	-	-
<i>Non-Operating Total</i>	<i>753,949</i>	<i>813,637</i>	<i>777,152</i>	<i>614,201</i>	-	-
Total Requirements	1,747,341	1,896,950	2,114,000	2,034,100	-	-

Department Requirements

Solid Waste & Sustainability Fund

Environmental Services

	2021/22 Actual	2022/23 Actual	2023/24 Revised Budget	2024/25 City Manager Proposed	2024/25 Budget Committee Approved	2024/25 City Council Approved
Requirements by Division						
Solid Waste	775,231	849,659	1,058,290	1,153,436	-	-
Support Services	218,161	233,654	278,558	266,463	-	-
Environmental Services Total	993,392	1,083,313	1,336,848	1,419,899	-	-

Requirements by Category

Personnel Services	670,649	774,126	957,890	1,050,036	-	-
Materials & Services	322,743	309,187	378,958	369,863	-	-
Environmental Services Total	993,392	1,083,313	1,336,848	1,419,899	-	-

Requirements by Type

Solid Waste & Sustainability Fund

Environmental Services

Requirements by Type	2021/22 Actual	2022/23 Actual	2023/24 Revised Budget	2024/25 City Manager Proposed	2024/25 Budget Committee Approved	2024/25 City Council Approved
Personnel	412,387	478,144	556,247	585,928	-	-
Benefits	258,262	295,982	401,643	464,108	-	-
Prof & Tech Services	71,257	43,433	39,500	42,500	-	-
Property Services	4,999	2,598	2,300	1,800	-	-
Other Services	21,040	19,812	42,400	42,900	-	-
Materials	4,211	9,691	7,900	7,900	-	-
City Grant & Contrib	3,074	-	8,300	8,300	-	-
Internal Svc Chrg	218,161	233,654	278,558	266,463	-	-
Environmental Services Total	993,392	1,083,313	1,336,848	1,419,899	-	-

Expenditure Information by Fund & Department

Fund: Solid Waste & Sustainability

Dept: Environmental Services

FY 2024/25 BUDGET HIGHLIGHTS

Personnel Services

Premium Pay

\$17,186 increase. Reflects anticipated expenditures based on budgeted staffing levels and Collective Bargaining Agreements.

NOTE: Commentary on line items of variances of +/- 10% from fiscal year 2023/24 to fiscal year 2024/25 proposed. This does not include internal service charges allocated to each fund/division from the City's internal service providers. For a complete explanation, see the Internal Service Charge Manual.

Line Item Detail by Department

Solid Waste & Sustainability Fund

Environmental Services

Requirements by Account	2021/22 Actual	2022/23 Actual	2023/24 Revised Budget	2024/25 City Manager Proposed	2024/25 Budget Committee Approved	2024/25 City Council Approved
Personnel						
501001 Wages/Salaries	405,679	426,572	554,220	565,515	-	-
501004 Limited Term	-	43,497	-	-	-	-
501010 Overtime	56	1,088	800	2,000	-	-
501030 Premium Pay	152	6,087	1,227	18,413	-	-
501070 Accrued Comp Absence	6,500	900	-	-	-	-
Total Personnel	412,387	478,144	556,247	585,928	-	-
Benefits						
501101 FICA	30,066	36,047	42,346	44,786	-	-
501102 Tri-Met Tax	3,204	3,691	4,506	4,809	-	-
501110 PERS - Employer	74,570	78,172	122,815	129,243	-	-
501111 PERS - IAP Pickup	24,353	26,665	33,367	35,305	-	-
501112 PERS - Bond	14,952	16,332	20,461	21,556	-	-
501120 Health Insurance	89,723	104,608	139,232	185,508	-	-
501121 Dental Insurance	7,662	8,229	11,857	14,251	-	-
501122 Workers' Compensation	5,312	6,216	7,207	7,577	-	-
501130 Other Benefits	8,420	16,021	19,852	21,073	-	-
Total Benefits	258,262	295,982	401,643	464,108	-	-
Prof & Tech Services						
502006 Contracted Services	71,257	43,433	39,500	42,500	-	-
Total Prof & Tech Services	71,257	43,433	39,500	42,500	-	-
Property Services						
502106 Cell Phone/Wireless Services	3,875	1,319	500	-	-	-
502140 Rent/Lease	1,125	1,278	1,800	1,800	-	-
Total Property Services	4,999	2,598	2,300	1,800	-	-
Other Services						
502204 Printing	5,786	10,561	19,500	15,200	-	-
502208 Promotion	11,360	2,924	14,700	19,000	-	-
502212 Dues & Memberships	750	500	500	1,000	-	-
502214 Training & Education	2,959	2,595	7,000	4,000	-	-
502215 Travel Expenses	-	2,530	200	3,200	-	-
502216 Meals	185	702	500	500	-	-
Total Other Services	21,040	19,812	42,400	42,900	-	-
Materials						
502301 Office Supplies	231	305	500	500	-	-
502314 Minor Equipment & Tools	1,280	8,154	1,700	2,200	-	-
502361 Postage & Delivery	-	1,224	1,000	1,000	-	-
502363 Computer/Software/Maint	2,700	-	4,700	4,200	-	-
502364 Employee Recognition	-	8	-	-	-	-
Total Materials	4,211	9,691	7,900	7,900	-	-
City Grant & Contrib						
502408 Incentive Programs	2,282	-	-	-	-	-
502410 Contributions/City Match	792	-	8,300	8,300	-	-
Total City Grant & Contrib	3,074	-	8,300	8,300	-	-

Line Item Detail by Department

Solid Waste & Sustainability Fund

Environmental Services

Requirements by Account	2021/22 Actual	2022/23 Actual	2023/24 Revised Budget	2024/25 City Manager Proposed	2024/25 Budget Committee Approved	2024/25 City Council Approved
Internal Svc Chrg						
502904 ISC - Property Management	28,686	30,462	30,593	33,640	-	-
502906 ISC - Vehicle Maint & Fuel	3,722	2,059	2,749	2,778	-	-
502910 ISC - Legal	12,115	12,828	11,704	7,555	-	-
502916 ISC - City Administration	21,502	20,471	25,617	26,738	-	-
502918 ISC - Financial Services	19,131	19,115	20,064	23,893	-	-
502922 ISC - Information Services	61,526	79,422	93,352	81,026	-	-
502924 ISC - Citywide Services	27,138	27,072	31,497	36,053	-	-
502926 ISC - General Support Services	3,396	667	2,163	2,160	-	-
502928 ISC - Community Livability	13,532	12,632	14,257	15,024	-	-
502930 ISC - Liability Management	11,164	13,125	16,733	17,778	-	-
502932 ISC - Community Development	5,801	9,202	13,724	11,798	-	-
502934 ISC - Economic Development	5,656	-	-	-	-	-
502950 ISC - Equipment Replacement	826	881	10,579	3,900	-	-
502952 ISC - Computer Replacement	3,966	5,718	5,526	4,120	-	-
Total Internal Svc Chrg	218,161	233,654	278,558	266,463	-	-
Environmental Services Total	993,392	1,083,313	1,336,848	1,419,899	-	-

Resources and Requirements by Fund

Rental Inspection Fund

	2021/22 Actual	2022/23 Actual	2023/24 Revised Budget	2024/25 City Manager Proposed	2024/25 Budget Committee Approved	2024/25 City Council Approved
Resources						
Licenses & Permits	706,385	777,492	756,000	1,001,000	-	-
Charges for Services	-	253	-	-	-	-
Miscellaneous Income	23,679	106,222	13,000	20,000	-	-
Beginning Balance	928,539	798,940	590,000	655,000	-	-
Total Resources	1,658,603	1,682,906	1,359,000	1,676,000	-	-
Requirements						
Economic & Development Service	859,663	-	1,267,639	-	-	-
Community Livability	-	860,421	-	1,147,342	-	-
<i>Operating Total</i>	<i>859,663</i>	<i>860,421</i>	<i>1,267,639</i>	<i>1,147,342</i>	-	-
Transfers	-	14,000	16,000	18,000	-	-
Contingency	-	-	75,000	115,000	-	-
Unappropriated	798,940	808,485	361	395,658	-	-
<i>Non-Operating Total</i>	<i>798,940</i>	<i>822,485</i>	<i>91,361</i>	<i>528,658</i>	-	-
Total Requirements	1,658,603	1,682,906	1,359,000	1,676,000	-	-

Department Requirements

Rental Inspection Fund

Economic & Development Service

	2021/22 Actual	2022/23 Actual	2023/24 Revised Budget	2024/25 City Manager Proposed	2024/25 Budget Committee Approved	2024/25 City Council Approved
Requirements by Division						
Rental Inspection Program	657,009	-	1,031,766	-	-	-
Support Services	202,654	-	235,873	-	-	-
Economic & Development Service Total	859,663	-	1,267,639	-	-	-

Requirements by Category

Personnel Services	650,409	-	996,266	-	-	-
Materials & Services	209,254	-	271,373	-	-	-
Economic & Development Service Total	859,663	-	1,267,639	-	-	-

Requirements by Type

Rental Inspection Fund

Economic & Development Service

Requirements by Type	2021/22 Actual	2022/23 Actual	2023/24 Revised Budget	2024/25 City Manager Proposed	2024/25 Budget Committee Approved	2024/25 City Council Approved
Personnel	379,712	-	547,621	-	-	-
Benefits	270,698	-	448,645	-	-	-
Prof & Tech Services	170	-	12,000	-	-	-
Property Services	4,315	-	5,000	-	-	-
Other Services	1,077	-	7,800	-	-	-
Materials	1,038	-	10,700	-	-	-
Internal Svc Chrg	202,654	-	235,873	-	-	-
Economic & Development Service Total	859,663	-	1,267,639	-	-	-

Expenditure Information by Fund & Department

Fund: Rental Inspection

Dept: Economic & Development Services

FY 2024/25 BUDGET HIGHLIGHTS

During fiscal year 2024/25, the Support Services division was moved from Economic & Development Services to Community Livability within the Rental Inspection Fund. Please refer to Community Livability highlights of the Rental Inspection Fund for highlights related to these functions.

NOTE: Commentary on line items of variances of +/- 10% from fiscal year 2023/24 to fiscal year 2024/25 proposed. This does not include internal service charges allocated to each fund/division from the City's internal service providers. For a complete explanation, see the Internal Service Charge Manual.

Line Item Detail by Department

Rental Inspection Fund

Economic & Development Service

Requirements by Account	2021/22 Actual	2022/23 Actual	2023/24 Revised Budget	2024/25 City Manager Proposed	2024/25 Budget Committee Approved	2024/25 City Council Approved
Personnel						
501001 Wages/Salaries	377,600	-	465,309	-	-	-
501004 Limited Term	306	-	70,913	-	-	-
501010 Overtime	5	-	8,000	-	-	-
501030 Premium Pay	1,800	-	3,399	-	-	-
Total Personnel	379,712	-	547,621	-	-	-
Benefits						
501101 FICA	28,062	-	41,476	-	-	-
501102 Tri-Met Tax	3,022	-	4,445	-	-	-
501110 PERS - Employer	62,255	-	112,128	-	-	-
501111 PERS - IAP Pickup	22,947	-	32,861	-	-	-
501112 PERS - Bond	14,103	-	20,157	-	-	-
501120 Health Insurance	111,548	-	191,881	-	-	-
501121 Dental Insurance	12,133	-	16,898	-	-	-
501122 Workers' Compensation	8,926	-	8,680	-	-	-
501130 Other Benefits	7,701	-	20,119	-	-	-
Total Benefits	270,698	-	448,645	-	-	-
Prof & Tech Services						
502006 Contracted Services	170	-	12,000	-	-	-
Total Prof & Tech Services	170	-	12,000	-	-	-
Property Services						
502106 Cell Phone/Wireless Services	2,123	-	-	-	-	-
502140 Rent/Lease	2,193	-	5,000	-	-	-
Total Property Services	4,315	-	5,000	-	-	-
Other Services						
502204 Printing	777	-	2,000	-	-	-
502208 Promotion	-	-	500	-	-	-
502212 Dues & Memberships	225	-	800	-	-	-
502214 Training & Education	75	-	3,000	-	-	-
502215 Travel Expenses	-	-	1,000	-	-	-
502216 Meals	-	-	500	-	-	-
Total Other Services	1,077	-	7,800	-	-	-
Materials						
502301 Office Supplies	80	-	2,000	-	-	-
502314 Minor Equipment & Tools	601	-	2,300	-	-	-
502316 Equip Supplies, Parts, Maint	-	-	1,300	-	-	-
502326 PPE & Uniforms	332	-	800	-	-	-
502360 Books & Publications	-	-	1,000	-	-	-
502361 Postage & Delivery	-	-	2,000	-	-	-
502363 Computer/Software/Maint	-	-	1,300	-	-	-
502364 Employee Recognition	25	-	-	-	-	-
Total Materials	1,038	-	10,700	-	-	-

Line Item Detail by Department

Rental Inspection Fund

Economic & Development Service

Requirements by Account	2021/22 Actual	2022/23 Actual	2023/24 Revised Budget	2024/25 City Manager Proposed	2024/25 Budget Committee Approved	2024/25 City Council Approved
Internal Svc Chrg						
502904 ISC - Property Management	21,935	-	23,400	-	-	-
502906 ISC - Vehicle Maint & Fuel	14,552	-	12,864	-	-	-
502910 ISC - Legal	14,956	-	7,205	-	-	-
502916 ISC - City Administration	18,633	-	23,109	-	-	-
502918 ISC - Financial Services	16,578	-	18,100	-	-	-
502922 ISC - Information Services	48,504	-	71,244	-	-	-
502924 ISC - Citywide Services	23,517	-	28,414	-	-	-
502926 ISC - General Support Services	2,943	-	1,951	-	-	-
502928 ISC - Community Livability	11,726	-	12,862	-	-	-
502930 ISC - Liability Management	11,725	-	17,967	-	-	-
502932 ISC - Community Development	5,027	-	12,380	-	-	-
502934 ISC - Economic Development	4,902	-	-	-	-	-
502950 ISC - Equipment Replacement	4,827	-	2,435	-	-	-
502952 ISC - Computer Replacement	2,829	-	3,942	-	-	-
Total Internal Svc Chrg	202,654	-	235,873	-	-	-
Economic & Development Service Total	859,663	-	1,267,639	-	-	-

Department Requirements

Rental Inspection Fund

Community Livability

	2021/22 Actual	2022/23 Actual	2023/24 Revised Budget	2024/25 City Manager Proposed	2024/25 Budget Committee Approved	2024/25 City Council Approved
Requirements by Division						
Rental Inspection	-	647,511	-	880,993	-	-
Support Services	-	212,910	-	266,349	-	-
Community Livability Total	-	860,421	-	1,147,342	-	-

Requirements by Category

Personnel Services	-	636,292	-	845,393	-	-
Materials & Services	-	224,129	-	301,949	-	-
Community Livability Total	-	860,421	-	1,147,342	-	-

Requirements by Type

Rental Inspection Fund

Community Livability

	2021/22 Actual	2022/23 Actual	2023/24 Revised Budget	2024/25 City Manager Proposed	2024/25 Budget Committee Approved	2024/25 City Council Approved
Requirements by Type						
Personnel	-	361,371	-	469,376	-	-
Benefits	-	274,922	-	376,017	-	-
Prof & Tech Services	-	-	-	12,000	-	-
Property Services	-	5,488	-	5,000	-	-
Other Services	-	4,561	-	7,800	-	-
Materials	-	1,169	-	10,800	-	-
Internal Svc Chrg	-	212,910	-	266,349	-	-
Community Livability Total	-	860,421	-	1,147,342	-	-

Expenditure Information by Fund & Department

Fund: Rental Inspection
Dept: Community Livability

FY 2024/25 BUDGET HIGHLIGHTS

During fiscal year 2024/25, the Rental Inspection Program division was moved from Economic & Development Services to Community Livability within the Rental Inspection Fund.

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

Personnel Services

Limited Term	(\$70,913) decrease. Reflects the reduction of one position in alignment with operational plans and the recently passed fee package.
Overtime	(\$5,000) decrease. Reflects anticipated expenditures based on budgeted staffing levels and historical trends.
Premium Pay	\$8,895 increase. Reflects anticipated expenditures based on budgeted staffing levels and Collective Bargaining Agreements.

NOTE: Commentary on line items of variances of +/- 10% from fiscal year 2023/24 to fiscal year 2024/25 proposed. This does not include internal service charges allocated to each fund/division from the City's internal service providers. For a complete explanation, see the Internal Service Charge Manual.

Line Item Detail by Department

Rental Inspection Fund

Community Livability

Requirements by Account	2021/22 Actual	2022/23 Actual	2023/24 Revised Budget	2024/25 City Manager Proposed	2024/25 Budget Committee Approved	2024/25 City Council Approved
Personnel						
501001 Wages/Salaries	-	350,238	-	454,082	-	-
501010 Overtime	-	22	-	3,000	-	-
501030 Premium Pay	-	10,010	-	12,294	-	-
501070 Accrued Comp Absence	-	1,100	-	-	-	-
Total Personnel	-	361,371	-	469,376	-	-
Benefits						
501101 FICA	-	26,982	-	34,726	-	-
501102 Tri-Met Tax	-	2,859	-	3,719	-	-
501110 PERS - Employer	-	57,518	-	94,466	-	-
501111 PERS - IAP Pickup	-	21,480	-	28,328	-	-
501112 PERS - Bond	-	13,160	-	17,277	-	-
501120 Health Insurance	-	118,514	-	158,686	-	-
501121 Dental Insurance	-	11,344	-	13,937	-	-
501122 Workers' Compensation	-	8,945	-	7,398	-	-
501130 Other Benefits	-	14,120	-	17,480	-	-
Total Benefits	-	274,922	-	376,017	-	-
Prof & Tech Services						
502006 Contracted Services	-	-	-	12,000	-	-
Total Prof & Tech Services	-	-	-	12,000	-	-
Property Services						
502106 Cell Phone/Wireless Services	-	2,736	-	-	-	-
502140 Rent/Lease	-	2,752	-	5,000	-	-
Total Property Services	-	5,488	-	5,000	-	-
Other Services						
502204 Printing	-	1,673	-	2,000	-	-
502208 Promotion	-	380	-	500	-	-
502212 Dues & Memberships	-	371	-	800	-	-
502214 Training & Education	-	2,101	-	3,000	-	-
502215 Travel Expenses	-	-	-	1,000	-	-
502216 Meals	-	36	-	500	-	-
Total Other Services	-	4,561	-	7,800	-	-
Materials						
502301 Office Supplies	-	171	-	2,000	-	-
502314 Minor Equipment & Tools	-	813	-	2,300	-	-
502316 Equip Supplies, Parts, Maint	-	-	-	1,300	-	-
502326 PPE & Uniforms	-	125	-	800	-	-
502360 Books & Publications	-	-	-	1,000	-	-
502361 Postage & Delivery	-	-	-	2,000	-	-
502363 Computer/Software/Maint	-	-	-	1,300	-	-
502364 Employee Recognition	-	60	-	100	-	-
Total Materials	-	1,169	-	10,800	-	-

Line Item Detail by Department

Rental Inspection Fund

Community Livability

Requirements by Account	2021/22 Actual	2022/23 Actual	2023/24 Revised Budget	2024/25 City Manager Proposed	2024/25 Budget Committee Approved	2024/25 City Council Approved
Internal Svc Chrg						
502904 ISC - Property Management	-	22,160	-	28,539	-	-
502906 ISC - Vehicle Maint & Fuel	-	10,402	-	9,599	-	-
502910 ISC - Legal	-	13,894	-	8,016	-	-
502916 ISC - City Administration	-	18,454	-	22,932	-	-
502918 ISC - Financial Services	-	17,231	-	20,492	-	-
502922 ISC - Information Services	-	58,481	-	96,910	-	-
502924 ISC - Citywide Services	-	24,404	-	30,921	-	-
502926 ISC - General Support Services	-	601	-	1,852	-	-
502928 ISC - Community Livability	-	11,387	-	12,886	-	-
502930 ISC - Liability Management	-	14,128	-	18,590	-	-
502932 ISC - Community Development	-	8,296	-	10,119	-	-
502950 ISC - Equipment Replacement	-	9,393	-	-	-	-
502952 ISC - Computer Replacement	-	4,079	-	5,493	-	-
Total Internal Svc Chrg	-	212,910	-	266,349	-	-
Community Livability Total	-	860,421	-	1,147,342	-	-

Resources and Requirements by Fund

Building Fund

	2021/22 Actual	2022/23 Actual	2023/24 Revised Budget	2024/25 City Manager Proposed	2024/25 Budget Committee Approved	2024/25 City Council Approved
Resources						
Licenses & Permits	2,251,833	2,440,558	2,170,000	2,640,000	-	-
Intergovernmental	253,749	255,664	251,000	263,000	-	-
Charges for Services	1,595,268	2,093,992	1,430,000	1,770,000	-	-
Miscellaneous Income	106,215	193,481	71,000	184,000	-	-
Interfund Transfers	-	144,000	164,000	178,000	-	-
Beginning Balance	7,235,964	7,361,370	7,060,000	9,698,000	-	-
Total Resources	11,443,029	12,489,064	11,146,000	14,733,000	-	-
Requirements						
Economic & Development Service	4,053,607	4,013,964	5,515,608	5,688,724	-	-
<i>Operating Total</i>	<i>4,053,607</i>	<i>4,013,964</i>	<i>5,515,608</i>	<i>5,688,724</i>	-	-
Transfers	28,052	25,052	530,000	535,000	-	-
Contingency	-	-	552,000	570,000	-	-
Unappropriated	7,361,370	8,450,048	4,548,392	7,939,276	-	-
<i>Non-Operating Total</i>	<i>7,389,422</i>	<i>8,475,100</i>	<i>5,630,392</i>	<i>9,044,276</i>	-	-
Total Requirements	11,443,029	12,489,064	11,146,000	14,733,000	-	-

Department Requirements

Building Fund

Economic & Development Service

	2021/22 Actual	2022/23 Actual	2023/24 Revised Budget	2024/25 City Manager Proposed	2024/25 Budget Committee Approved	2024/25 City Council Approved
Requirements by Division						
Econ & Dev Administration	539,732	663,615	909,562	1,072,050	-	-
Building	1,997,804	1,836,144	2,922,293	2,833,098	-	-
Permit Center	459,369	464,174	549,474	584,981	-	-
Support Services	1,056,702	1,050,031	1,134,279	1,198,595	-	-
Economic & Development Service Total	4,053,607	4,013,964	5,515,608	5,688,724	-	-

Requirements by Category

Personnel Services	2,939,459	2,925,970	4,199,329	4,308,129	-	-
Materials & Services	1,114,147	1,087,994	1,316,279	1,380,595	-	-
Economic & Development Service Total	4,053,607	4,013,964	5,515,608	5,688,724	-	-

Requirements by Type

Building Fund

Economic & Development Service

Requirements by Type	2021/22 Actual	2022/23 Actual	2023/24 Revised Budget	2024/25 City Manager Proposed	2024/25 Budget Committee Approved	2024/25 City Council Approved
Personnel	1,829,600	1,816,349	2,427,787	2,492,118	-	-
Benefits	1,109,859	1,109,621	1,771,542	1,816,011	-	-
Prof & Tech Services	3,380	575	95,000	95,000	-	-
Property Services	19,929	16,189	16,000	16,000	-	-
Other Services	26,395	13,625	33,000	33,000	-	-
Materials	7,666	7,574	37,000	37,000	-	-
City Grant & Contrib	75	-	1,000	1,000	-	-
Internal Svc Chrg	1,056,702	1,050,031	1,134,279	1,198,595	-	-
Economic & Development Service Total	4,053,607	4,013,964	5,515,608	5,688,724	-	-

Expenditure Information by Fund & Department

Fund: Building

Dept: Economic & Development Services

FY 2024/25 BUDGET HIGHLIGHTS

Personnel Services

 Premium Pay

\$9,435 increase. Reflects anticipated expenditures based on budgeted staffing levels and Collective Bargaining Agreements.

NOTE: Commentary on line items of variances of +/- 10% from fiscal year 2023/24 to fiscal year 2024/25 proposed. This does not include internal service charges allocated to each fund/division from the City's internal service providers. For a complete explanation, see the Internal Service Charge Manual.

Line Item Detail by Department

Building Fund

Economic & Development Service

Requirements by Account	2021/22 Actual	2022/23 Actual	2023/24 Revised Budget	2024/25 City Manager Proposed	2024/25 Budget Committee Approved	2024/25 City Council Approved
Personnel						
501001 Wages/Salaries	1,773,768	1,714,742	2,387,494	2,439,390	-	-
501006 Temporary & Seasonal	-	42,323	-	-	-	-
501010 Overtime	11,936	17,785	26,500	29,500	-	-
501030 Premium Pay	11,996	32,400	13,793	23,228	-	-
501070 Accrued Comp Absence	31,900	9,100	-	-	-	-
Total Personnel	1,829,600	1,816,349	2,427,787	2,492,118	-	-
Benefits						
501101 FICA	139,146	139,260	185,772	190,042	-	-
501102 Tri-Met Tax	13,890	13,309	19,805	20,513	-	-
501110 PERS - Employer	305,414	286,556	509,257	516,844	-	-
501111 PERS - IAP Pickup	109,873	98,879	145,695	150,362	-	-
501112 PERS - Bond	68,277	62,704	89,357	91,723	-	-
501120 Health Insurance	372,118	379,641	646,356	670,200	-	-
501121 Dental Insurance	39,177	37,589	57,164	54,749	-	-
501122 Workers' Compensation	28,112	27,996	37,040	37,813	-	-
501130 Other Benefits	33,852	63,687	81,096	83,765	-	-
Total Benefits	1,109,859	1,109,621	1,771,542	1,816,011	-	-
Prof & Tech Services						
502006 Contracted Services	3,380	450	95,000	95,000	-	-
502020 Permits & Licenses	-	125	-	-	-	-
Total Prof & Tech Services	3,380	575	95,000	95,000	-	-
Property Services						
502106 Cell Phone/Wireless Services	14,550	13,737	-	-	-	-
502124 Infrastructure R & M	-	-	1,000	1,000	-	-
502140 Rent/Lease	5,379	2,452	15,000	15,000	-	-
Total Property Services	19,929	16,189	16,000	16,000	-	-
Other Services						
502204 Printing	558	511	3,500	3,500	-	-
502212 Dues & Memberships	15,927	3,409	3,500	3,500	-	-
502214 Training & Education	9,669	7,156	20,000	20,000	-	-
502215 Travel Expenses	-	2,172	4,000	4,000	-	-
502216 Meals	242	377	2,000	2,000	-	-
Total Other Services	26,395	13,625	33,000	33,000	-	-
Materials						
502301 Office Supplies	2,182	2,082	5,000	5,000	-	-
502312 Vehicle Supplies, Parts, Maint	-	-	2,000	2,000	-	-
502314 Minor Equipment & Tools	4,253	2,327	5,000	5,000	-	-
502316 Equip Supplies, Parts, Maint	136	15	2,500	2,500	-	-
502326 PPE & Uniforms	815	579	3,300	3,300	-	-
502360 Books & Publications	227	2,314	9,000	9,000	-	-
502363 Computer/Software/Maint	-	-	9,500	9,500	-	-
502364 Employee Recognition	53	257	700	700	-	-
Total Materials	7,666	7,574	37,000	37,000	-	-

Line Item Detail by Department

Building Fund

Economic & Development Service

Requirements by Account	2021/22 Actual	2022/23 Actual	2023/24 Revised Budget	2024/25 City Manager Proposed	2024/25 Budget Committee Approved	2024/25 City Council Approved
City Grant & Contrib						
502408 Incentive Programs	75	-	1,000	1,000	-	-
Total City Grant & Contrib	75	-	1,000	1,000	-	-
Internal Svc Chrg						
502904 ISC - Property Management	125,380	125,453	118,644	132,620	-	-
502906 ISC - Vehicle Maint & Fuel	60,520	48,123	59,823	60,844	-	-
502910 ISC - Legal	41,077	31,670	30,579	27,936	-	-
502916 ISC - City Administration	94,902	91,086	108,107	110,694	-	-
502918 ISC - Financial Services	84,437	85,053	84,674	98,917	-	-
502922 ISC - Information Services	270,111	297,104	323,659	362,147	-	-
502924 ISC - Citywide Services	119,774	120,457	132,925	149,258	-	-
502926 ISC - General Support Services	14,987	2,966	9,129	8,941	-	-
502928 ISC - Community Livability	59,725	56,206	60,168	62,199	-	-
502930 ISC - Liability Management	63,130	73,262	88,182	95,400	-	-
502932 ISC - Community Development	25,606	40,946	57,916	48,843	-	-
502934 ISC - Economic Development	24,966	-	-	-	-	-
502950 ISC - Equipment Replacement	54,803	52,785	36,392	24,900	-	-
502952 ISC - Computer Replacement	17,284	24,920	24,081	15,896	-	-
Total Internal Svc Chrg	1,056,702	1,050,031	1,134,279	1,198,595	-	-
Economic & Development Service Total	4,053,607	4,013,964	5,515,608	5,688,724	-	-

Resources and Requirements by Fund

Urban Renewal Fund

	2021/22 Actual	2022/23 Actual	2023/24 Revised Budget	2024/25 City Manager Proposed	2024/25 Budget Committee Approved	2024/25 City Council Approved
Resources						
Intergovernmental	1,175,000	1,416,720	2,407,300	2,389,500	-	-
Beginning Balance	4,406	77,197	10,000	-	-	-
Total Resources	1,179,406	1,493,917	2,417,300	2,389,500	-	-
Requirements						
Urban Renewal	1,070,474	1,076,928	2,287,665	2,349,500	-	-
<i>Operating Total</i>	<i>1,070,474</i>	<i>1,076,928</i>	<i>2,287,665</i>	<i>2,349,500</i>	-	-
Transfers	31,735	29,991	40,000	40,000	-	-
Contingency	-	-	89,000	-	-	-
Unappropriated	77,197	386,998	635	-	-	-
<i>Non-Operating Total</i>	<i>108,932</i>	<i>416,989</i>	<i>129,635</i>	<i>40,000</i>	-	-
Total Requirements	1,179,406	1,493,917	2,417,300	2,389,500	-	-

Department Requirements

Urban Renewal Fund

Urban Renewal

	2021/22 Actual	2022/23 Actual	2023/24 Revised Budget	2024/25 City Manager Proposed	2024/25 Budget Committee Approved	2024/25 City Council Approved
Requirements by Division						
Urban Renewal	617,786	683,689	1,859,074	1,891,774	-	-
Support Services	452,688	393,239	428,591	457,726	-	-
Urban Renewal Total	1,070,474	1,076,928	2,287,665	2,349,500	-	-

Requirements by Category

Personnel Services	388,064	529,451	862,774	768,774	-	-
Materials & Services	682,410	547,476	1,424,891	1,580,726	-	-
Urban Renewal Total	1,070,474	1,076,928	2,287,665	2,349,500	-	-

Requirements by Type

Urban Renewal Fund

Urban Renewal

Requirements by Type	2021/22 Actual	2022/23 Actual	2023/24 Revised Budget	2024/25 City Manager Proposed	2024/25 Budget Committee Approved	2024/25 City Council Approved
Personnel	256,908	330,873	498,689	442,797	-	-
Benefits	131,156	198,579	364,085	325,977	-	-
Prof & Tech Services	182,637	99,915	333,400	480,100	-	-
Property Services	12,334	31,621	65,300	55,300	-	-
Other Services	22,681	3,019	56,300	46,300	-	-
Materials	2,070	4,682	21,300	21,300	-	-
City Grant & Contrib	10,000	15,000	520,000	520,000	-	-
Internal Svc Chrg	452,688	393,239	428,591	457,726	-	-
Urban Renewal Total	1,070,474	1,076,928	2,287,665	2,349,500	-	-

Expenditure Information by Fund & Department

Fund: Urban Renewal

Dept: Urban Renewal

FY 2024/25 BUDGET HIGHLIGHTS

Personnel Services

Limited Term (\$87,860) decrease. Reflects the end of the limited-term Program Analyst position.

Materials and Services

Contracted Services \$152,660 increase. Reflects an increase to support projects requested by GRDC.

Permits & Licenses (\$6,000) decrease. Reflects a decrease in property taxes on properties owned by the GRDC.

Infrastructure R & M (\$10,000) decrease. Reflects a decrease in budget for property management, maintenance, and repairs expected in fiscal year 2024/25.

Promotion (\$10,000) decrease. Reflects a decrease in budget for community engagement outreach.

NOTE: Commentary on line items of variances of +/- 10% from fiscal year 2023/24 to fiscal year 2024/25 proposed. This does not include internal service charges allocated to each fund/division from the City's internal service providers. For a complete explanation, see the Internal Service Charge Manual.

Line Item Detail by Department

Urban Renewal Fund

Urban Renewal

Requirements by Account	2021/22 Actual	2022/23 Actual	2023/24 Revised Budget	2024/25 City Manager Proposed	2024/25 Budget Committee Approved	2024/25 City Council Approved
Personnel						
501001 Wages/Salaries	212,176	248,215	410,829	442,797	-	-
501004 Limited Term	32,561	71,079	87,860	-	-	-
501006 Temporary & Seasonal	-	10,619	-	-	-	-
501010 Overtime	1,571	-	-	-	-	-
501030 Premium Pay	-	960	-	-	-	-
501070 Accrued Comp Absence	10,600	-	-	-	-	-
Total Personnel	256,908	330,873	498,689	442,797	-	-
Benefits						
501101 FICA	18,800	26,959	37,946	33,287	-	-
501102 Tri-Met Tax	1,948	2,824	4,070	3,641	-	-
501110 PERS - Employer	38,364	56,970	102,320	92,575	-	-
501111 PERS - IAP Pickup	12,790	18,775	29,920	26,700	-	-
501112 PERS - Bond	7,900	12,182	18,352	16,295	-	-
501120 Health Insurance	40,015	57,158	136,235	123,066	-	-
501121 Dental Insurance	4,068	5,287	12,901	10,443	-	-
501122 Workers' Compensation	3,485	4,845	6,707	5,920	-	-
501130 Other Benefits	3,787	13,579	15,634	14,050	-	-
Total Benefits	131,156	198,579	364,085	325,977	-	-
Prof & Tech Services						
502006 Contracted Services	169,457	87,082	312,600	465,300	-	-
502020 Permits & Licenses	13,181	12,834	20,800	14,800	-	-
Total Prof & Tech Services	182,637	99,915	333,400	480,100	-	-
Property Services						
502104 Utility Services	-	7,289	8,000	8,000	-	-
502106 Cell Phone/Wireless Services	479	317	300	300	-	-
502124 Infrastructure R & M	11,267	23,795	56,000	46,000	-	-
502140 Rent/Lease	587	220	1,000	1,000	-	-
Total Property Services	12,334	31,621	65,300	55,300	-	-
Other Services						
502204 Printing	2,400	588	5,000	5,000	-	-
502208 Promotion	20,156	1,199	42,500	32,500	-	-
502212 Dues & Memberships	25	500	300	300	-	-
502214 Training & Education	-	-	4,500	4,500	-	-
502216 Meals	100	732	4,000	4,000	-	-
Total Other Services	22,681	3,019	56,300	46,300	-	-
Materials						
502301 Office Supplies	21	2,079	1,100	1,100	-	-
502314 Minor Equipment & Tools	140	846	1,000	1,000	-	-
502316 Equip Supplies, Parts, Maint	1,500	800	15,000	15,000	-	-
502325 Other Supplies	-	-	2,000	2,000	-	-
502360 Books & Publications	-	-	200	200	-	-
502361 Postage & Delivery	59	67	600	600	-	-
502363 Computer/Software/Maint	235	562	1,400	1,400	-	-
502364 Employee Recognition	115	329	-	-	-	-
Total Materials	2,070	4,682	21,300	21,300	-	-

Line Item Detail by Department

Urban Renewal Fund

Urban Renewal

Requirements by Account	2021/22 Actual	2022/23 Actual	2023/24 Revised Budget	2024/25 City Manager Proposed	2024/25 Budget Committee Approved	2024/25 City Council Approved
City Grant & Contrib						
502404 UR Grant Program	-	-	500,000	500,000	-	-
502410 Contributions/City Match	10,000	15,000	20,000	20,000	-	-
Total City Grant & Contrib	10,000	15,000	520,000	520,000	-	-
Internal Svc Chrg						
502904 ISC - Property Management	14,778	15,920	19,299	19,388	-	-
502910 ISC - Legal	60,250	53,071	55,599	63,578	-	-
502916 ISC - City Administration	26,254	22,637	28,402	34,337	-	-
502918 ISC - Financial Services	187,500	187,500	187,500	187,500	-	-
502922 ISC - Information Services	32,992	32,852	42,059	40,238	-	-
502924 ISC - Citywide Services	33,135	29,935	34,922	46,299	-	-
502926 ISC - General Support Services	4,146	737	2,398	2,774	-	-
502928 ISC - Community Livability	16,523	17,720	15,807	19,294	-	-
502930 ISC - Liability Management	16,694	18,546	23,961	27,107	-	-
502932 ISC - Community Development	19,512	10,774	15,216	15,151	-	-
502934 ISC - Economic Development	38,444	-	-	-	-	-
502952 ISC - Computer Replacement	2,460	3,547	3,428	2,060	-	-
Total Internal Svc Chrg	452,688	393,239	428,591	457,726	-	-
Urban Renewal Total	1,070,474	1,076,928	2,287,665	2,349,500	-	-

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 that were 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 2024/25, operating expenditures include:

- Infrastructure Development Fund.
 - \$4.2 million operating budget.
 - 9.6% increase compared to last year's budget.
- Streetlight Fund.
 - \$0.6 million operating budget.
 - 6.3% increase compared to last year's budget.
- Transportation Fund.
 - \$13.4 million operating budget.
 - 11.2% increase compared to last year's budget.
- Water Fund.
 - \$17.1 million operating budget.
 - 9.2% increase compared to last year's budget.
- Stormwater Fund.
 - \$12.5 million operating budget.
 - 16.6% increase compared to last year's budget.
- Wastewater Fund.
 - \$19.6 million operating budget.
 - 5.7% increase compared to last year's budget.

Resources and Requirements by Fund

Infrastructure Development Fund

	2021/22 Actual	2022/23 Actual	2023/24 Revised Budget	2024/25 City Manager Proposed	2024/25 Budget Committee Approved	2024/25 City Council Approved
Resources						
Intergovernmental	5,982	1,015	-	-	-	-
Charges for Services	984,663	913,007	938,000	1,040,500	-	-
Miscellaneous Income	72,746	119,070	59,200	53,900	-	-
Internal Payments	506,924	598,058	418,100	471,600	-	-
Interfund Transfers	2,074,800	1,599,200	1,700,000	1,814,000	-	-
Beginning Balance	4,111,280	4,529,533	3,946,600	3,592,600	-	-
Total Resources	7,756,395	7,759,883	7,061,900	6,972,600	-	-
Requirements						
Environmental Services	3,226,862	3,422,851	3,825,878	4,193,599	-	-
<i>Operating Total</i>	<i>3,226,862</i>	<i>3,422,851</i>	<i>3,825,878</i>	<i>4,193,599</i>	-	-
Transfers	-	58,000	66,000	71,000	-	-
Contingency	-	-	574,000	629,000	-	-
Unappropriated	4,529,533	4,279,032	2,596,022	2,079,001	-	-
<i>Non-Operating Total</i>	<i>4,529,533</i>	<i>4,337,032</i>	<i>3,236,022</i>	<i>2,779,001</i>	-	-
Total Requirements	7,756,395	7,759,883	7,061,900	6,972,600	-	-

Department Requirements

Infrastructure Development Fund

Environmental Services

	2021/22 Actual	2022/23 Actual	2023/24 Revised Budget	2024/25 City Manager Proposed	2024/25 Budget Committee Approved	2024/25 City Council Approved
Requirements by Division						
DES Engineering	1,319,481	1,320,191	1,481,566	1,591,414	-	-
IDF Inspections	857,442	975,075	1,122,480	1,075,792	-	-
IDF Surveying	309,383	347,094	378,587	571,340	-	-
Support Services	740,556	780,491	843,245	955,053	-	-
Environmental Services Total	3,226,862	3,422,851	3,825,878	4,193,599	-	-

Requirements by Category

Personnel Services	2,407,352	2,503,075	2,766,033	3,071,946	-	-
Materials & Services	819,510	883,378	1,054,845	1,116,653	-	-
Capital Outlay	-	36,398	5,000	5,000	-	-
Environmental Services Total	3,226,862	3,422,851	3,825,878	4,193,599	-	-

Requirements by Type

Infrastructure Development Fund

Environmental Services

Requirements by Type	2021/22 Actual	2022/23 Actual	2023/24 Revised Budget	2024/25 City Manager Proposed	2024/25 Budget Committee Approved	2024/25 City Council Approved
Personnel	1,494,721	1,515,107	1,627,936	1,790,065	-	-
Benefits	912,631	987,968	1,138,097	1,281,881	-	-
Prof & Tech Services	52,672	64,358	170,800	120,800	-	-
Property Services	8,897	7,747	2,400	2,400	-	-
Other Services	5,252	2,908	13,200	13,200	-	-
Materials	12,132	27,874	25,200	25,200	-	-
Internal Svc Chrg	740,556	780,491	843,245	955,053	-	-
Capital Outlay	-	36,398	5,000	5,000	-	-
Environmental Services Total	3,226,862	3,422,851	3,825,878	4,193,599	-	-

Expenditure Information by Fund & Department

Fund: Infrastructure Development

Dept: Environmental Services

FY 2024/25 BUDGET HIGHLIGHTS

Personnel Services

Wages/Salaries	\$155,348 increase. Reflects the addition of one Public Works Construction Inspector. Remaining increase reflects cost of living and other salary adjustments.
Temporary & Seasonal	\$9,981 increase. Reflects anticipated expenditures of six-month Civil Engineering Cooperative Program (CECOP) intern.
Overtime	(\$8,000) decrease. Reflects reduced overtime due to the addition of one new Public Works Construction Inspector.

Materials and Services

Contracted Services	(\$50,000) decrease. Aligns budget with actual expenditures related to inspection on-call services.
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NOTE: Commentary on line items of variances of +/- 10% from fiscal year 2023/24 to fiscal year 2024/25 proposed. This does not include internal service charges allocated to each fund/division from the City's internal service providers. For a complete explanation, see the Internal Service Charge Manual.

Line Item Detail by Department

Infrastructure Development Fund

Environmental Services

Requirements by Account	2021/22 Actual	2022/23 Actual	2023/24 Revised Budget	2024/25 City Manager Proposed	2024/25 Budget Committee Approved	2024/25 City Council Approved
Personnel						
501001 Wages/Salaries	1,387,792	1,430,840	1,450,281	1,605,629	-	-
501004 Limited Term	3,768	-	94,876	98,642	-	-
501006 Temporary & Seasonal	-	177	15,019	25,000	-	-
501010 Overtime	46,815	39,174	59,000	51,000	-	-
501030 Premium Pay	347	26,215	8,760	9,794	-	-
501070 Accrued Comp Absence	56,000	18,700	-	-	-	-
Total Personnel	1,494,721	1,515,107	1,627,936	1,790,065	-	-
Benefits						
501101 FICA	109,845	114,373	125,758	136,480	-	-
501102 Tri-Met Tax	11,364	11,551	13,304	14,614	-	-
501110 PERS - Employer	256,175	267,300	355,425	389,131	-	-
501111 PERS - IAP Pickup	85,867	88,977	96,783	106,387	-	-
501112 PERS - Bond	52,779	54,568	59,364	64,961	-	-
501120 Health Insurance	315,941	342,852	377,068	447,615	-	-
501121 Dental Insurance	28,775	30,750	31,969	34,771	-	-
501122 Workers' Compensation	23,191	27,086	23,827	26,188	-	-
501130 Other Benefits	28,694	50,511	54,599	61,734	-	-
Total Benefits	912,631	987,968	1,138,097	1,281,881	-	-
Prof & Tech Services						
502006 Contracted Services	50,734	60,827	165,000	115,000	-	-
502008 Med & Psych	-	57	-	-	-	-
502020 Permits & Licenses	1,938	3,474	5,800	5,800	-	-
Total Prof & Tech Services	52,672	64,358	170,800	120,800	-	-
Property Services						
502106 Cell Phone/Wireless Services	7,932	6,859	900	900	-	-
502140 Rent/Lease	965	889	1,500	1,500	-	-
Total Property Services	8,897	7,747	2,400	2,400	-	-
Other Services						
502204 Printing	170	213	700	700	-	-
502208 Promotion	-	3	500	500	-	-
502212 Dues & Memberships	1,765	1,476	3,000	3,000	-	-
502214 Training & Education	3,317	967	9,000	9,000	-	-
502215 Travel Expenses	-	249	-	-	-	-
Total Other Services	5,252	2,908	13,200	13,200	-	-
Materials						
502301 Office Supplies	2,579	2,399	3,300	3,300	-	-
502312 Vehicle Supplies, Parts, Maint	300	1,115	3,100	3,100	-	-
502314 Minor Equipment & Tools	7,125	7,808	7,700	7,700	-	-
502316 Equip Supplies, Parts, Maint	572	4,570	2,000	2,000	-	-
502324 First Aid & Safety	-	35	400	400	-	-
502326 PPE & Uniforms	912	1,074	1,800	1,800	-	-
502360 Books & Publications	122	140	1,000	1,000	-	-
502361 Postage & Delivery	481	12	300	300	-	-
502363 Computer/Software/Maint	-	10,664	5,400	5,400	-	-
502364 Employee Recognition	42	56	200	200	-	-
Total Materials	12,132	27,874	25,200	25,200	-	-

Line Item Detail by Department

Infrastructure Development Fund

Environmental Services

Requirements by Account	2021/22 Actual	2022/23 Actual	2023/24 Revised Budget	2024/25 City Manager Proposed	2024/25 Budget Committee Approved	2024/25 City Council Approved
Internal Svc Chrg						
502904 ISC - Property Management	84,185	89,763	85,014	91,567	-	-
502906 ISC - Vehicle Maint & Fuel	46,233	45,863	59,041	59,353	-	-
502910 ISC - Legal	68,388	68,483	75,768	44,845	-	-
502916 ISC - City Administration	65,205	64,738	78,350	75,356	-	-
502918 ISC - Financial Services	58,015	60,450	61,367	67,339	-	-
502922 ISC - Information Services	147,790	175,481	204,559	285,853	-	-
502924 ISC - Citywide Services	82,294	85,614	96,336	101,609	-	-
502926 ISC - General Support Services	10,297	2,108	6,616	6,087	-	-
502928 ISC - Community Livability	41,036	39,948	43,607	42,342	-	-
502930 ISC - Liability Management	39,125	46,861	58,243	59,287	-	-
502932 ISC - Community Development	17,593	29,102	41,975	33,250	-	-
502934 ISC - Economic Development	17,154	-	-	-	-	-
502950 ISC - Equipment Replacement	49,094	51,683	12,658	59,600	-	-
502952 ISC - Computer Replacement	14,147	20,397	19,711	28,565	-	-
Total Internal Svc Chrg	740,556	780,491	843,245	955,053	-	-
Capital Outlay						
503008 Equipment	-	-	5,000	5,000	-	-
503010 Motor Vehicles	-	36,398	-	-	-	-
Total Capital Outlay	-	36,398	5,000	5,000	-	-
Environmental Services Total	3,226,862	3,422,851	3,825,878	4,193,599	-	-

Resources and Requirements by Fund

Streetlight Fund

	2021/22 Actual	2022/23 Actual	2023/24 Revised Budget	2024/25 City Manager Proposed	2024/25 Budget Committee Approved	2024/25 City Council Approved
Resources						
Intergovernmental	51,609	86,344	77,500	63,700	-	-
Charges for Services	86,508	28,992	-	-	-	-
Utility License Fees	1,431,017	1,664,310	1,512,700	1,615,600	-	-
Miscellaneous Income	46,896	87,530	65,600	80,300	-	-
Interfund Transfers	-	-	142,000	142,000	-	-
Beginning Balance	4,665,336	4,985,508	4,370,100	6,100,600	-	-
Total Resources	6,281,365	6,852,685	6,167,900	8,002,200	-	-
Requirements						
Environmental Services	510,220	487,336	572,588	608,829	-	-
<i>Operating Total</i>	<i>510,220</i>	<i>487,336</i>	<i>572,588</i>	<i>608,829</i>	-	-
Transfers	785,637	709,978	1,438,000	1,705,500	-	-
Contingency	-	-	103,000	91,000	-	-
Unappropriated	4,985,508	5,655,371	4,054,312	5,596,871	-	-
<i>Non-Operating Total</i>	<i>5,771,145</i>	<i>6,365,349</i>	<i>5,595,312</i>	<i>7,393,371</i>	-	-
Total Requirements	6,281,365	6,852,685	6,167,900	8,002,200	-	-

Department Requirements

Streetlight Fund

Environmental Services

	2021/22 Actual	2022/23 Actual	2023/24 Revised Budget	2024/25 City Manager Proposed	2024/25 Budget Committee Approved	2024/25 City Council Approved
Requirements by Division						
DES Operations	458,159	439,049	507,000	515,500	-	-
Support Services	52,061	48,287	65,588	93,329	-	-
Environmental Services Total	510,220	487,336	572,588	608,829	-	-

Requirements by Category

Materials & Services	510,220	480,748	572,588	608,829	-	-
Capital Outlay	-	6,587	-	-	-	-
Environmental Services Total	510,220	487,336	572,588	608,829	-	-

Requirements by Type

Streetlight Fund

Environmental Services

	2021/22 Actual	2022/23 Actual	2023/24 Revised Budget	2024/25 City Manager Proposed	2024/25 Budget Committee Approved	2024/25 City Council Approved
Requirements by Type						
Prof & Tech Services	118,281	120,695	142,000	142,000	-	-
Property Services	339,279	311,766	365,000	373,500	-	-
Materials	598	-	-	-	-	-
Internal Svc Chrg	52,061	48,287	65,588	93,329	-	-
Capital Outlay	-	6,587	-	-	-	-
Environmental Services Total	510,220	487,336	572,588	608,829	-	-

Expenditure Information by Fund & Department

Fund: Streetlight Fund

Dept: Environmental Services

FY 2024/25 BUDGET HIGHLIGHTS

No significant operating changes in the Streetlight Fund, Environmental Services department.

NOTE: Commentary on line items of variances of +/- 10% from fiscal year 2023/24 to fiscal year 2024/25 proposed. This does not include internal service charges allocated to each fund/division from the City's internal service providers. For a complete explanation, see the Internal Service Charge Manual.

Line Item Detail by Department

Streetlight Fund

Environmental Services

Requirements by Account	2021/22 Actual	2022/23 Actual	2023/24 Revised Budget	2024/25 City Manager Proposed	2024/25 Budget Committee Approved	2024/25 City Council Approved
Prof & Tech Services						
502006 Contracted Services	118,281	120,695	142,000	142,000	-	-
Total Prof & Tech Services	118,281	120,695	142,000	142,000	-	-
Property Services						
502104 Utility Services	283,358	259,540	285,000	293,500	-	-
502124 Infrastructure R & M	55,346	52,226	80,000	80,000	-	-
502140 Rent/Lease	575	-	-	-	-	-
Total Property Services	339,279	311,766	365,000	373,500	-	-
Materials						
502314 Minor Equipment & Tools	523	-	-	-	-	-
502363 Computer/Software/Maint	75	-	-	-	-	-
Total Materials	598	-	-	-	-	-
Internal Svc Chrg						
502910 ISC - Legal	1,429	1,594	2,509	3,152	-	-
502916 ISC - City Administration	10,281	9,499	13,251	12,809	-	-
502918 ISC - Financial Services	9,147	8,870	10,379	11,447	-	-
502924 ISC - Citywide Services	12,976	12,562	16,293	17,272	-	-
502926 ISC - General Support Services	1,624	309	1,119	1,035	-	-
502928 ISC - Community Livability	6,470	5,862	7,375	7,198	-	-
502930 ISC - Liability Management	4,655	5,321	7,563	34,764	-	-
502932 ISC - Community Development	2,774	4,270	7,099	5,652	-	-
502934 ISC - Economic Development	2,705	-	-	-	-	-
Total Internal Svc Chrg	52,061	48,287	65,588	93,329	-	-
Capital Outlay						
503008 Equipment	-	6,587	-	-	-	-
Total Capital Outlay	-	6,587	-	-	-	-
Environmental Services Total	510,220	487,336	572,588	608,829	-	-

Resources and Requirements by Fund

Transportation Fund

	2021/22 Actual	2022/23 Actual	2023/24 Revised Budget	2024/25 City Manager Proposed	2024/25 Budget Committee Approved	2024/25 City Council Approved
Resources						
Intergovernmental	13,781,327	13,970,107	13,860,800	14,662,500	-	-
Charges for Services	70,649	80,394	61,600	39,200	-	-
Utility License Fees	1,487,781	1,625,182	1,711,200	1,880,200	-	-
Miscellaneous Income	366,131	662,883	297,600	308,200	-	-
Internal Payments	1,865,099	1,984,614	996,600	1,234,500	-	-
Interfund Transfers	1,342,819	1,378,169	1,483,800	1,567,850	-	-
Beginning Balance	27,842,556	32,646,140	28,581,600	28,104,100	-	-
Total Resources	46,756,361	52,347,489	46,993,200	47,796,550	-	-
Requirements						
Environmental Services	9,506,036	10,558,132	12,082,864	13,441,398	-	-
<i>Operating Total</i>	<i>9,506,036</i>	<i>10,558,132</i>	<i>12,082,864</i>	<i>13,441,398</i>	-	-
Transfers	4,604,185	10,091,244	19,353,100	19,284,900	-	-
Contingency	-	-	1,812,000	2,016,000	-	-
Unappropriated	32,646,140	31,698,112	13,745,236	13,054,252	-	-
<i>Non-Operating Total</i>	<i>37,250,325</i>	<i>41,789,357</i>	<i>34,910,336</i>	<i>34,355,152</i>	-	-
Total Requirements	46,756,361	52,347,489	46,993,200	47,796,550	-	-

Department Requirements

Transportation Fund

Environmental Services

	2021/22 Actual	2022/23 Actual	2023/24 Revised Budget	2024/25 City Manager Proposed	2024/25 Budget Committee Approved	2024/25 City Council Approved
Requirements by Division						
DES Administration	582,753	610,583	706,644	746,294	-	-
DES Operations	4,282,861	4,952,820	5,551,044	6,303,382	-	-
DES Engineering	1,354,951	1,314,221	1,930,535	2,094,566	-	-
Traffic Signals	925,628	1,017,510	1,165,355	1,164,951	-	-
Support Services	2,359,843	2,662,998	2,729,286	3,132,205	-	-
Environmental Services Total	9,506,036	10,558,132	12,082,864	13,441,398	-	-

Requirements by Category

Personnel Services	5,617,124	6,017,927	7,257,378	7,885,493	-	-
Materials & Services	3,819,617	4,498,193	4,517,986	5,005,905	-	-
Capital Outlay	69,294	42,012	307,500	550,000	-	-
Environmental Services Total	9,506,036	10,558,132	12,082,864	13,441,398	-	-

Requirements by Type

Transportation Fund

Environmental Services

Requirements by Type	2021/22 Actual	2022/23 Actual	2023/24 Revised Budget	2024/25 City Manager Proposed	2024/25 Budget Committee Approved	2024/25 City Council Approved
Personnel	3,456,286	3,611,380	4,120,306	4,573,390	-	-
Benefits	2,160,838	2,406,547	3,137,072	3,312,103	-	-
Prof & Tech Services	642,043	831,093	780,400	811,400	-	-
Property Services	503,073	657,730	614,900	669,400	-	-
Other Services	12,991	48,405	46,200	54,800	-	-
Materials	301,667	297,967	346,600	337,500	-	-
City Grant & Contrib	-	-	600	600	-	-
Internal Svc Chrg	2,359,843	2,662,998	2,729,286	3,132,205	-	-
Capital Outlay	69,294	42,012	307,500	550,000	-	-
Environmental Services Total	9,506,036	10,558,132	12,082,864	13,441,398	-	-

Expenditure Information by Fund & Department

Fund: Transportation
Dept: Environmental Services

FY 2024/25 BUDGET HIGHLIGHTS

Personnel Services

Wages/Salaries	\$415,053 increase. Reflects a conversion of a limited-term Public Utility Worker 2 - Transportation position to full-time. Remaining increase reflects cost of living and other salary adjustments.
Limited Term	(\$13,597) decrease. Reflects the addition of a limited-term Public Utility Worker 1 - Shop Specialist offset by conversion of a limited-term Public Utility Worker 2 - Transportation position to full-time.
Premium Pay	\$54,123 increase. Primarily reflects increased costs for on-call pay as outlined in the Collective Bargaining Agreements.

Materials and Services

Infrastructure R & M	\$53,700 increase. Fiscal year 2023/24 reflected a one-time shift to the Equipment line item for an equipment purchase. Remaining increase reflects additional material costs related to ADA ramps and other services provided by the Concrete Crew.
Training & Education	\$7,000 increase. Reflects added training opportunities with American Public Works Association (APWA).
Minor Equipment & Tools	\$5,000 increase. Aligns budget with actual expenditures.
Equip Supplies, Parts, Maint	(\$5,000) decrease. Reflects reduction for small and heavy equipment repairs.
PPE & Uniforms	\$7,000 increase. Reflects anticipated expenditures based on budgeted staffing levels and Collective Bargaining Agreements.
Pavement Marking	(\$15,000) decrease. Reflects reduced expenditures as the local street reconstruction program "Hitting the Street" concludes.

Capital Outlay

Equipment	(\$127,500) decrease. Reduction is due to equipment that was purchased in fiscal year 2023/24 and therefore not included in fiscal year 2024/25.
Motor Vehicles	\$370,000 increase. Fiscal year 2024/25 amount reflects one-time purchase of a Street Sweeper and Concrete Crew Vehicle.

NOTE: Commentary on line items of variances of +/- 10% from fiscal year 2023/24 to fiscal year 2024/25 proposed. This does not include internal service charges allocated to each fund/division from the City's internal service providers. For a complete explanation, see the Internal Service Charge Manual.

Line Item Detail by Department

Transportation Fund

Environmental Services

Requirements by Account	2021/22 Actual	2022/23 Actual	2023/24 Revised Budget	2024/25 City Manager Proposed	2024/25 Budget Committee Approved	2024/25 City Council Approved
Personnel						
501001 Wages/Salaries	2,793,997	2,827,408	3,527,952	3,943,005	-	-
501004 Limited Term	257,307	247,887	62,944	49,347	-	-
501006 Temporary & Seasonal	206,213	229,704	309,995	310,000	-	-
501010 Overtime	55,860	98,639	94,000	91,500	-	-
501030 Premium Pay	74,910	154,842	125,415	179,538	-	-
501070 Accrued Comp Absence	68,000	52,900	-	-	-	-
Total Personnel	3,456,286	3,611,380	4,120,306	4,573,390	-	-
Benefits						
501101 FICA	257,768	276,762	330,558	350,753	-	-
501102 Tri-Met Tax	26,797	28,438	35,052	37,414	-	-
501110 PERS - Employer	549,875	607,305	877,136	936,814	-	-
501111 PERS - IAP Pickup	182,789	202,932	239,427	256,987	-	-
501112 PERS - Bond	113,724	124,648	146,271	156,913	-	-
501120 Health Insurance	742,455	803,833	1,089,079	1,136,990	-	-
501121 Dental Insurance	70,037	71,154	95,310	87,581	-	-
501122 Workers' Compensation	152,371	167,107	183,746	196,031	-	-
501130 Other Benefits	65,023	124,368	140,493	152,620	-	-
Total Benefits	2,160,838	2,406,547	3,137,072	3,312,103	-	-
Prof & Tech Services						
502006 Contracted Services	637,742	826,774	774,500	805,500	-	-
502008 Med & Psych	2,733	2,823	3,000	3,000	-	-
502020 Permits & Licenses	1,568	1,496	2,900	2,900	-	-
Total Prof & Tech Services	642,043	831,093	780,400	811,400	-	-
Property Services						
502104 Utility Services	56,222	55,359	61,800	63,300	-	-
502106 Cell Phone/Wireless Services	32,961	38,032	9,200	9,200	-	-
502124 Infrastructure R & M	358,732	493,538	466,700	520,400	-	-
502140 Rent/Lease	55,157	70,801	77,200	76,500	-	-
Total Property Services	503,073	657,730	614,900	669,400	-	-
Other Services						
502204 Printing	1,125	866	1,600	1,700	-	-
502208 Promotion	45	561	1,900	1,900	-	-
502212 Dues & Memberships	4,293	4,249	5,300	5,300	-	-
502214 Training & Education	4,748	34,830	29,000	36,000	-	-
502215 Travel Expenses	1,153	5,402	4,100	6,700	-	-
502216 Meals	1,628	2,497	4,300	3,200	-	-
Total Other Services	12,991	48,405	46,200	54,800	-	-

Line Item Detail by Department

Transportation Fund

Environmental Services

Requirements by Account	2021/22 Actual	2022/23 Actual	2023/24 Revised Budget	2024/25 City Manager Proposed	2024/25 Budget Committee Approved	2024/25 City Council Approved
Materials						
502301 Office Supplies	3,337	5,677	8,300	8,300	-	-
502310 Gas, Oil, Lube	2,144	2,337	4,700	4,700	-	-
502312 Vehicle Supplies, Parts, Maint	9,101	8,691	13,000	15,000	-	-
502314 Minor Equipment & Tools	38,423	59,620	47,700	52,700	-	-
502316 Equip Supplies, Parts, Maint	17,627	7,270	29,100	24,100	-	-
502324 First Aid & Safety	1,859	200	1,100	1,100	-	-
502325 Other Supplies	686	891	2,800	2,800	-	-
502326 PPE & Uniforms	13,831	23,862	19,200	26,200	-	-
502340 Pavement Marking	113,001	57,684	85,500	70,500	-	-
502341 Signs	81,780	96,172	90,000	90,000	-	-
502360 Books & Publications	224	1,067	1,200	1,200	-	-
502361 Postage & Delivery	1,712	2,269	2,200	3,100	-	-
502363 Computer/Software/Maint	17,272	31,142	40,500	36,500	-	-
502364 Employee Recognition	670	1,086	1,300	1,300	-	-
Total Materials	301,667	297,967	346,600	337,500	-	-
City Grant & Contrib						
502408 Incentive Programs	-	-	600	600	-	-
Total City Grant & Contrib	-	-	600	600	-	-
Internal Svc Chrg						
502904 ISC - Property Management	230,664	246,837	239,642	276,282	-	-
502906 ISC - Vehicle Maint & Fuel	299,551	422,516	419,698	447,521	-	-
502910 ISC - Legal	123,847	162,027	182,384	197,851	-	-
502916 ISC - City Administration	204,800	195,770	232,384	236,318	-	-
502918 ISC - Financial Services	182,216	182,803	182,014	211,176	-	-
502922 ISC - Information Services	366,622	433,577	543,219	600,239	-	-
502924 ISC - Citywide Services	258,476	258,898	285,732	318,646	-	-
502926 ISC - General Support Services	32,342	6,374	19,624	19,089	-	-
502928 ISC - Community Livability	85,066	-	-	-	-	-
502930 ISC - Liability Management	132,129	159,341	196,710	250,005	-	-
502950 ISC - Equipment Replacement	412,251	548,893	383,466	542,600	-	-
502952 ISC - Computer Replacement	31,879	45,962	44,413	32,478	-	-
Total Internal Svc Chrg	2,359,843	2,662,998	2,729,286	3,132,205	-	-
Capital Outlay						
503008 Equipment	69,294	42,012	127,500	-	-	-
503010 Motor Vehicles	-	-	180,000	550,000	-	-
Total Capital Outlay	69,294	42,012	307,500	550,000	-	-
Environmental Services Total	9,506,036	10,558,132	12,082,864	13,441,398	-	-

Resources and Requirements by Fund

Water Fund

	2021/22 Actual	2022/23 Actual	2023/24 Revised Budget	2024/25 City Manager Proposed	2024/25 Budget Committee Approved	2024/25 City Council Approved
Resources						
Intergovernmental	130,353	72,475	125,000	71,400	-	-
Charges for Services	17,020,209	18,856,567	19,642,900	21,598,500	-	-
Miscellaneous Income	371,590	726,033	559,600	657,300	-	-
Internal Payments	841,169	1,145,194	2,567,800	1,406,500	-	-
Interfund Transfers	1,089,933	836,499	669,400	640,800	-	-
Beginning Balance	31,454,016	35,075,923	37,027,700	43,551,200	-	-
Total Resources	50,907,270	56,712,691	60,592,400	67,925,700	-	-
Requirements						
Environmental Services	11,945,067	12,873,294	15,637,229	17,085,433	-	-
<i>Operating Total</i>	<i>11,945,067</i>	<i>12,873,294</i>	<i>15,637,229</i>	<i>17,085,433</i>	-	-
Transfers	3,886,280	4,612,314	5,601,700	26,764,300	-	-
Contingency	-	-	2,346,000	2,561,000	-	-
Unappropriated	35,075,923	39,227,082	37,007,471	21,514,967	-	-
<i>Non-Operating Total</i>	<i>38,962,203</i>	<i>43,839,396</i>	<i>44,955,171</i>	<i>50,840,267</i>	-	-
Total Requirements	50,907,270	56,712,691	60,592,400	67,925,700	-	-

Department Requirements

Water Fund

Environmental Services

	2021/22 Actual	2022/23 Actual	2023/24 Revised Budget	2024/25 City Manager Proposed	2024/25 Budget Committee Approved	2024/25 City Council Approved
Requirements by Division						
DES Administration	590,252	656,741	774,686	884,027	-	-
DES Operations	8,109,783	8,874,913	10,778,945	11,774,991	-	-
DES Engineering	540,523	607,387	875,007	878,668	-	-
Support Services	2,704,510	2,734,253	3,208,591	3,547,747	-	-
Environmental Services Total	11,945,067	12,873,294	15,637,229	17,085,433	-	-

Requirements by Category

Personnel Services	3,418,632	3,786,243	5,106,338	5,313,386	-	-
Materials & Services	8,522,413	9,078,371	10,505,891	11,747,047	-	-
Capital Outlay	4,023	8,680	25,000	25,000	-	-
Environmental Services Total	11,945,067	12,873,294	15,637,229	17,085,433	-	-

Requirements by Type

Water Fund

Environmental Services

Requirements by Type	2021/22 Actual	2022/23 Actual	2023/24 Revised Budget	2024/25 City Manager Proposed	2024/25 Budget Committee Approved	2024/25 City Council Approved
Personnel	2,055,582	2,263,551	2,938,952	2,989,295	-	-
Benefits	1,363,050	1,522,692	2,167,386	2,324,091	-	-
Prof & Tech Services	127,684	216,649	218,100	306,100	-	-
Property Services	682,565	744,899	790,800	835,800	-	-
Other Services	62,066	65,230	116,600	134,800	-	-
Materials	3,245,848	3,460,056	4,130,400	4,720,900	-	-
City Grant & Contrib	55,700	8,082	81,000	55,000	-	-
Internal Payments	1,644,040	1,849,201	1,960,400	2,146,700	-	-
Internal Svc Chrg	2,704,510	2,734,253	3,208,591	3,547,747	-	-
Capital Outlay	4,023	8,680	25,000	25,000	-	-
Environmental Services Total	11,945,067	12,873,294	15,637,229	17,085,433	-	-

Expenditure Information by Fund & Department

Fund: Water
Dept: Environmental Services

FY 2024/25 BUDGET HIGHLIGHTS

Personnel Services

Temporary & Seasonal (\$90,193) decrease. Reflects anticipated expenditures based on needed seasonal staffing levels.

Materials and Services

Contracted Services \$85,000 increase. Reflects anticipated expenditures for America's Water Infrastructure Act Risk & Resiliency Assessment.

Cell Phone/Wireless Services \$45,000 increase. Reflects monthly wireless charges for several lines at reservoirs and pump stations.

Training & Education \$11,000 increase. Reflects anticipated training and licensing for new employees at Operations.

Water Purchase \$574,500 increase. Reflects price increase for wholesale water purchase from the City of Portland and Rockwood Water PUD.

Computer/Software/Maint \$13,000 increase. Reflects anticipated expenses related to water sampling software.

Incentive Programs (\$26,000) decrease. Aligns budget with actual expenditures related to the Wellfield Protection Program.

NOTE: Commentary on line items of variances of +/- 10% from fiscal year 2023/24 to fiscal year 2024/25 proposed. This does not include internal service charges allocated to each fund/division from the City's internal service providers. For a complete explanation, see the Internal Service Charge Manual.

Line Item Detail by Department

Water Fund

Environmental Services

Requirements by Account	2021/22 Actual	2022/23 Actual	2023/24 Revised Budget	2024/25 City Manager Proposed	2024/25 Budget Committee Approved	2024/25 City Council Approved
Personnel						
501001 Wages/Salaries	1,912,652	2,050,440	2,659,628	2,803,877	-	-
501004 Limited Term	-	66,907	-	-	-	-
501006 Temporary & Seasonal	35,841	16,850	130,193	40,000	-	-
501010 Overtime	11,047	22,309	38,000	37,000	-	-
501030 Premium Pay	51,742	107,046	111,131	108,418	-	-
501070 Accrued Comp Absence	44,300	-	-	-	-	-
Total Personnel	2,055,582	2,263,551	2,938,952	2,989,295	-	-
Benefits						
501101 FICA	152,233	173,310	226,022	227,961	-	-
501102 Tri-Met Tax	15,888	17,666	24,004	24,282	-	-
501110 PERS - Employer	358,345	403,675	638,250	646,145	-	-
501111 PERS - IAP Pickup	116,071	127,064	168,543	176,873	-	-
501112 PERS - Bond	71,534	80,982	102,794	108,003	-	-
501120 Health Insurance	490,923	518,724	732,204	850,720	-	-
501121 Dental Insurance	46,736	45,512	64,253	77,117	-	-
501122 Workers' Compensation	70,313	79,906	111,193	104,668	-	-
501130 Other Benefits	41,005	75,854	100,123	108,322	-	-
Total Benefits	1,363,050	1,522,692	2,167,386	2,324,091	-	-
Prof & Tech Services						
502006 Contracted Services	97,669	178,395	185,500	270,500	-	-
502008 Med & Psych	1,264	1,956	2,000	2,000	-	-
502020 Permits & Licenses	28,751	36,298	30,600	33,600	-	-
Total Prof & Tech Services	127,684	216,649	218,100	306,100	-	-
Property Services						
502104 Utility Services	148,028	178,370	177,500	177,500	-	-
502106 Cell Phone/Wireless Services	62,425	64,721	7,600	52,600	-	-
502124 Infrastructure R & M	468,151	496,969	597,500	597,500	-	-
502140 Rent/Lease	3,961	4,839	8,200	8,200	-	-
Total Property Services	682,565	744,899	790,800	835,800	-	-
Other Services						
502204 Printing	256	6,084	5,500	10,400	-	-
502208 Promotion	5,260	1,356	5,900	5,900	-	-
502212 Dues & Memberships	46,092	45,115	56,800	56,800	-	-
502214 Training & Education	8,188	8,593	40,500	51,500	-	-
502215 Travel Expenses	1,188	2,236	3,900	6,200	-	-
502216 Meals	1,081	1,847	4,000	4,000	-	-
Total Other Services	62,066	65,230	116,600	134,800	-	-

Line Item Detail by Department

Water Fund

Environmental Services

Requirements by Account	2021/22 Actual	2022/23 Actual	2023/24 Revised Budget	2024/25 City Manager Proposed	2024/25 Budget Committee Approved	2024/25 City Council Approved
Materials						
502301 Office Supplies	4,950	4,991	7,600	7,600	-	-
502310 Gas, Oil, Lube	392	1,346	2,000	2,000	-	-
502312 Vehicle Supplies, Parts, Maint	2,423	1,233	11,500	11,500	-	-
502314 Minor Equipment & Tools	18,358	16,487	42,500	42,500	-	-
502316 Equip Supplies, Parts, Maint	4,497	3,247	15,700	15,700	-	-
502324 First Aid & Safety	1,177	66	1,000	1,000	-	-
502325 Other Supplies	7,033	12,347	20,000	20,000	-	-
502326 PPE & Uniforms	4,673	11,497	11,000	14,000	-	-
502340 Pavement Marking	88	-	-	-	-	-
502341 Signs	4,097	-	500	500	-	-
502342 Water Purchase	3,111,344	3,325,905	3,904,500	4,479,000	-	-
502360 Books & Publications	47	559	2,000	2,000	-	-
502361 Postage & Delivery	1,820	3,397	4,800	4,800	-	-
502363 Computer/Software/Maint	84,644	78,314	106,100	119,100	-	-
502364 Employee Recognition	307	667	1,200	1,200	-	-
Total Materials	3,245,848	3,460,056	4,130,400	4,720,900	-	-
City Grant & Contrib						
502408 Incentive Programs	55,700	8,082	81,000	55,000	-	-
Total City Grant & Contrib	55,700	8,082	81,000	55,000	-	-
Internal Payments						
502810 Internal Professional Services	282	2,634	1,000	1,000	-	-
502820 Utility License	1,643,758	1,846,567	1,959,400	2,145,700	-	-
Total Internal Payments	1,644,040	1,849,201	1,960,400	2,146,700	-	-
Internal Svc Chrg						
502904 ISC - Property Management	210,176	220,526	216,427	253,107	-	-
502906 ISC - Vehicle Maint & Fuel	154,849	173,426	186,625	217,723	-	-
502910 ISC - Legal	47,336	59,534	85,221	108,598	-	-
502916 ISC - City Administration	219,595	213,281	256,963	280,229	-	-
502918 ISC - Financial Services	195,379	199,154	201,265	250,415	-	-
502920 ISC - Utility Billing	611,156	560,914	684,100	695,020	-	-
502922 ISC - Information Services	293,995	349,155	442,732	481,250	-	-
502924 ISC - Citywide Services	277,148	282,055	315,953	377,855	-	-
502926 ISC - General Support Services	34,678	6,945	21,700	22,636	-	-
502928 ISC - Community Livability	138,199	131,608	143,016	157,460	-	-
502930 ISC - Liability Management	171,744	209,466	265,212	279,633	-	-
502932 ISC - Community Development	59,250	95,876	137,664	123,649	-	-
502934 ISC - Economic Development	57,770	-	-	-	-	-
502950 ISC - Equipment Replacement	212,449	202,344	222,753	270,600	-	-
502952 ISC - Computer Replacement	20,786	29,969	28,960	29,572	-	-
Total Internal Svc Chrg	2,704,510	2,734,253	3,208,591	3,547,747	-	-
Capital Outlay						
503008 Equipment	4,023	8,680	25,000	25,000	-	-
Total Capital Outlay	4,023	8,680	25,000	25,000	-	-
Environmental Services Total	11,945,067	12,873,294	15,637,229	17,085,433	-	-

Resources and Requirements by Fund

Stormwater Fund

	2021/22 Actual	2022/23 Actual	2023/24 Revised Budget	2024/25 City Manager Proposed	2024/25 Budget Committee Approved	2024/25 City Council Approved
Resources						
Intergovernmental	1,328	1,223	-	-	-	-
Charges for Services	11,498,365	12,539,317	13,646,800	15,983,200	-	-
Miscellaneous Income	167,560	300,255	195,100	194,900	-	-
Internal Payments	420,626	497,044	389,900	301,500	-	-
Interfund Transfers	198,185	298,266	230,000	230,400	-	-
Beginning Balance	14,478,163	14,652,060	13,012,400	12,993,500	-	-
Total Resources	26,764,226	28,288,165	27,474,200	29,703,500	-	-
Requirements						
Environmental Services	7,893,677	8,895,521	10,738,059	12,516,854	-	-
<i>Operating Total</i>	<u>7,893,677</u>	<u>8,895,521</u>	<u>10,738,059</u>	<u>12,516,854</u>	-	-
Transfers	4,218,489	5,339,900	5,128,100	5,790,900	-	-
Contingency	-	-	1,611,000	1,743,000	-	-
Unappropriated	14,652,060	14,052,743	9,997,041	9,652,746	-	-
<i>Non-Operating Total</i>	<u>18,870,549</u>	<u>19,392,644</u>	<u>16,736,141</u>	<u>17,186,646</u>	-	-
Total Requirements	26,764,226	28,288,165	27,474,200	29,703,500	-	-

Department Requirements

Stormwater Fund

Environmental Services

	2021/22 Actual	2022/23 Actual	2023/24 Revised Budget	2024/25 City Manager Proposed	2024/25 Budget Committee Approved	2024/25 City Council Approved
Requirements by Division						
DES Administration	565,212	641,440	772,144	792,938	-	-
DES Operations	3,028,429	3,732,263	4,492,025	4,945,551	-	-
DES Engineering	450,091	356,491	688,399	887,262	-	-
Natural Resources	576,738	654,679	819,780	854,942	-	-
Water Quality	1,068,384	1,089,642	1,222,481	1,238,305	-	-
Urban Flood Safety	-	-	-	900,000	-	-
Support Services	2,204,823	2,421,006	2,743,230	2,897,856	-	-
Environmental Services Total	7,893,677	8,895,521	10,738,059	12,516,854	-	-

Requirements by Category

Personnel Services	3,286,079	3,803,911	5,056,029	5,471,898	-	-
Materials & Services	4,577,279	5,045,355	5,597,030	6,987,456	-	-
Capital Outlay	30,320	46,255	85,000	57,500	-	-
Environmental Services Total	7,893,677	8,895,521	10,738,059	12,516,854	-	-

Requirements by Type

Stormwater Fund

Environmental Services

Requirements by Type	2021/22 Actual	2022/23 Actual	2023/24 Revised Budget	2024/25 City Manager Proposed	2024/25 Budget Committee Approved	2024/25 City Council Approved
Personnel	2,036,257	2,299,801	2,857,683	3,204,294	-	-
Benefits	1,249,822	1,504,110	2,198,346	2,267,604	-	-
Prof & Tech Services	748,772	839,477	920,800	971,400	-	-
Property Services	116,133	144,370	164,900	162,800	-	-
Other Services	42,959	54,205	60,700	997,500	-	-
Materials	125,300	165,344	162,700	172,800	-	-
City Grant & Contrib	198,969	172,900	186,400	185,800	-	-
Internal Payments	1,140,323	1,248,053	1,358,300	1,599,300	-	-
Internal Svc Chrg	2,204,823	2,421,006	2,743,230	2,897,856	-	-
Capital Outlay	30,320	46,255	85,000	57,500	-	-
Environmental Services Total	7,893,677	8,895,521	10,738,059	12,516,854	-	-

Expenditure Information by Fund & Department

Fund: Stormwater
Dept: Environmental Services

FY 2024/25 BUDGET HIGHLIGHTS

Personnel Services

Wages/Salaries	\$358,192 increase. Reflects the addition of one new Public Works Asset Specialist. Remaining increase reflects cost of living and other salary adjustments.
Temporary & Seasonal	(\$18,797) decrease. Reflects removal of one intern position.
Overtime	(\$5,500) decrease. Aligns budget with actual expenditures.
Premium Pay	\$7,956 increase. Aligns budget with actual expenditures.

Materials and Services

Rent/Lease	(\$5,000) decrease. Reflects anticipated need for equipment rentals.
Printing	\$19,200 increase. Primarily related to anticipated expenditures for anti-encroachment initiatives and lawn care mailings.
Training & Education	\$13,900 increase. Reflects Commercial Driver License training for new employees and conferences and training opportunities for new engineers.
Urban Flood Safety	\$900,000 increase. Reflects new urban flood safety and water quality fee.
Other Supplies	\$10,000 increase. Reflects increased cost of sulfur-modified iron filters.
Utility License	\$241,000 increase. Reflects anticipated expenditures based on revenue projections.

Capital Outlay

Equipment	\$32,500 increase. Fiscal year 2024/25 reflects the purchase of a mud master tractor for the CCTV van.
Motor Vehicles	(\$60,000) decrease. Reflects a one-time vehicle purchase in fiscal year 2023/24.

NOTE: Commentary on line items of variances of +/- 10% from fiscal year 2023/24 to fiscal year 2024/25 proposed. This does not include internal service charges allocated to each fund/division from the City's internal service providers. For a complete explanation, see the Internal Service Charge Manual.

Line Item Detail by Department

Stormwater Fund

Environmental Services

Requirements by Account	2021/22 Actual	2022/23 Actual	2023/24 Revised Budget	2024/25 City Manager Proposed	2024/25 Budget Committee Approved	2024/25 City Council Approved
Personnel						
501001 Wages/Salaries	1,913,533	2,014,897	2,545,452	2,903,644	-	-
501004 Limited Term	-	103,247	119,712	124,472	-	-
501006 Temporary & Seasonal	47,182	52,119	103,797	85,000	-	-
501010 Overtime	13,005	19,026	26,000	20,500	-	-
501030 Premium Pay	27,437	69,412	62,722	70,678	-	-
501070 Accrued Comp Absence	35,100	41,100	-	-	-	-
Total Personnel	2,036,257	2,299,801	2,857,683	3,204,294	-	-
Benefits						
501101 FICA	156,105	171,969	219,559	245,562	-	-
501102 Tri-Met Tax	16,245	17,453	23,316	26,167	-	-
501110 PERS - Employer	327,577	377,718	592,829	670,769	-	-
501111 PERS - IAP Pickup	112,295	126,739	165,258	188,101	-	-
501112 PERS - Bond	70,295	80,871	100,783	114,817	-	-
501120 Health Insurance	426,746	533,904	804,781	743,390	-	-
501121 Dental Insurance	39,705	46,036	92,303	61,104	-	-
501122 Workers' Compensation	61,408	76,921	97,139	106,310	-	-
501130 Other Benefits	39,446	72,500	102,378	111,384	-	-
Total Benefits	1,249,822	1,504,110	2,198,346	2,267,604	-	-
Prof & Tech Services						
502006 Contracted Services	719,001	816,200	894,700	944,700	-	-
502008 Med & Psych	1,233	1,430	1,700	1,700	-	-
502020 Permits & Licenses	28,538	21,847	24,400	25,000	-	-
Total Prof & Tech Services	748,772	839,477	920,800	971,400	-	-
Property Services						
502104 Utility Services	6,805	6,462	7,500	7,500	-	-
502106 Cell Phone/Wireless Services	28,010	25,799	6,000	9,400	-	-
502124 Infrastructure R & M	64,332	106,382	132,500	132,000	-	-
502140 Rent/Lease	16,986	5,727	18,900	13,900	-	-
Total Property Services	116,133	144,370	164,900	162,800	-	-
Other Services						
502204 Printing	2,463	5,225	5,300	24,500	-	-
502208 Promotion	13,119	13,157	16,700	15,500	-	-
502212 Dues & Memberships	5,579	6,146	4,200	6,100	-	-
502214 Training & Education	18,732	22,803	24,800	38,700	-	-
502215 Travel Expenses	898	5,908	7,300	10,700	-	-
502216 Meals	2,167	966	2,400	2,000	-	-
502233 Urban Flood Safety	-	-	-	900,000	-	-
Total Other Services	42,959	54,205	60,700	997,500	-	-

Line Item Detail by Department

Stormwater Fund

Environmental Services

Requirements by Account	2021/22 Actual	2022/23 Actual	2023/24 Revised Budget	2024/25 City Manager Proposed	2024/25 Budget Committee Approved	2024/25 City Council Approved
Materials						
502301 Office Supplies	3,076	4,790	5,100	5,100	-	-
502310 Gas, Oil, Lube	900	712	1,300	1,300	-	-
502312 Vehicle Supplies, Parts, Maint	5,885	6,770	10,000	9,000	-	-
502314 Minor Equipment & Tools	46,124	52,610	26,200	26,700	-	-
502316 Equip Supplies, Parts, Maint	15,176	11,970	12,700	10,700	-	-
502324 First Aid & Safety	1,658	67	500	500	-	-
502325 Other Supplies	19,685	41,702	42,000	52,000	-	-
502326 PPE & Uniforms	9,346	11,257	16,300	19,300	-	-
502340 Pavement Marking	1,553	1,702	2,000	2,000	-	-
502341 Signs	1,662	3,001	4,500	4,500	-	-
502360 Books & Publications	966	685	1,800	1,800	-	-
502361 Postage & Delivery	1,709	2,129	4,200	3,700	-	-
502363 Computer/Software/Maint	17,387	27,042	35,000	35,100	-	-
502364 Employee Recognition	172	908	1,100	1,100	-	-
Total Materials	125,300	165,344	162,700	172,800	-	-
City Grant & Contrib						
502408 Incentive Programs	425	400	5,400	5,400	-	-
502410 Contributions/City Match	198,544	172,500	181,000	180,400	-	-
Total City Grant & Contrib	198,969	172,900	186,400	185,800	-	-
Internal Payments						
502810 Internal Professional Services	4,293	4,822	-	-	-	-
502820 Utility License	1,136,029	1,243,231	1,358,300	1,599,300	-	-
Total Internal Payments	1,140,323	1,248,053	1,358,300	1,599,300	-	-
Internal Svc Chrg						
502904 ISC - Property Management	214,399	226,115	225,018	276,504	-	-
502906 ISC - Vehicle Maint & Fuel	131,696	152,322	171,567	193,918	-	-
502910 ISC - Legal	38,042	45,624	59,388	63,404	-	-
502916 ISC - City Administration	141,815	145,473	173,863	179,493	-	-
502918 ISC - Financial Services	126,176	135,837	136,178	160,396	-	-
502920 ISC - Utility Billing	459,450	421,680	514,288	522,497	-	-
502922 ISC - Information Services	288,705	322,406	413,749	479,070	-	-
502924 ISC - Citywide Services	178,983	192,382	213,777	242,024	-	-
502926 ISC - General Support Services	22,395	4,737	14,682	14,499	-	-
502928 ISC - Community Livability	89,249	89,766	96,766	100,856	-	-
502930 ISC - Liability Management	90,368	115,932	144,167	156,762	-	-
502932 ISC - Community Development	38,264	65,395	93,144	79,200	-	-
502934 ISC - Economic Development	37,308	-	-	-	-	-
502950 ISC - Equipment Replacement	323,506	468,060	452,554	403,000	-	-
502952 ISC - Computer Replacement	24,467	35,277	34,089	26,233	-	-
Total Internal Svc Chrg	2,204,823	2,421,006	2,743,230	2,897,856	-	-
Capital Outlay						
503008 Equipment	30,320	8,031	25,000	57,500	-	-
503010 Motor Vehicles	-	38,224	60,000	-	-	-
Total Capital Outlay	30,320	46,255	85,000	57,500	-	-
Environmental Services Total	7,893,677	8,895,521	10,738,059	12,516,854	-	-

Resources and Requirements by Fund

Wastewater Fund

	2021/22 Actual	2022/23 Actual	2023/24 Revised Budget	2024/25 City Manager Proposed	2024/25 Budget Committee Approved	2024/25 City Council Approved
Resources						
Licenses & Permits	37,054	17,557	14,300	16,300	-	-
Intergovernmental	426,366	166,735	180,300	176,900	-	-
Charges for Services	20,856,611	22,320,458	23,709,000	25,523,500	-	-
Miscellaneous Income	369,693	643,725	385,500	324,600	-	-
Internal Payments	741,745	815,876	1,066,700	1,297,700	-	-
Interfund Transfers	910,272	581,755	425,000	418,250	-	-
Beginning Balance	27,857,991	24,653,033	25,703,000	21,640,000	-	-
Total Resources	51,199,732	49,199,140	51,483,800	49,397,250	-	-
Requirements						
Environmental Services	14,109,639	15,590,072	18,576,497	19,628,166	-	-
<i>Operating Total</i>	<i>14,109,639</i>	<i>15,590,072</i>	<i>18,576,497</i>	<i>19,628,166</i>	-	-
Transfers	12,437,060	5,102,102	14,922,100	12,090,900	-	-
Contingency	-	-	2,786,000	2,944,000	-	-
Unappropriated	24,653,033	28,506,966	15,199,203	14,734,184	-	-
<i>Non-Operating Total</i>	<i>37,090,093</i>	<i>33,609,068</i>	<i>32,907,303</i>	<i>29,769,084</i>	-	-
Total Requirements	51,199,732	49,199,140	51,483,800	49,397,250	-	-

Department Requirements

Wastewater Fund

Environmental Services

	2021/22 Actual	2022/23 Actual	2023/24 Revised Budget	2024/25 City Manager Proposed	2024/25 Budget Committee Approved	2024/25 City Council Approved
Requirements by Division						
DES Administration	585,502	644,445	732,797	772,323	-	-
DES Operations	4,235,355	4,724,904	5,266,972	5,710,589	-	-
DES Engineering	395,162	265,576	857,566	837,934	-	-
Wastewater Treatment Plant	4,866,990	5,831,117	6,970,179	7,593,157	-	-
Support Services	4,026,630	4,124,030	4,748,983	4,714,163	-	-
Environmental Services Total	14,109,639	15,590,072	18,576,497	19,628,166	-	-

Requirements by Category

Personnel Services	3,490,255	3,766,188	5,027,214	5,310,203	-	-
Materials & Services	10,614,634	11,801,579	13,469,283	14,257,963	-	-
Capital Outlay	4,750	22,305	80,000	60,000	-	-
Environmental Services Total	14,109,639	15,590,072	18,576,497	19,628,166	-	-

Requirements by Type

Wastewater Fund

Environmental Services

	2021/22 Actual	2022/23 Actual	2023/24 Revised Budget	2024/25 City Manager Proposed	2024/25 Budget Committee Approved	2024/25 City Council Approved
Requirements by Type						
Personnel	2,088,408	2,210,659	2,851,279	3,005,989	-	-
Benefits	1,401,847	1,555,529	2,175,935	2,304,214	-	-
Prof & Tech Services	4,138,502	5,051,546	5,794,000	6,350,300	-	-
Property Services	135,890	185,585	191,900	174,700	-	-
Other Services	42,212	44,053	110,250	114,000	-	-
Materials	232,837	190,083	349,050	354,800	-	-
City Grant & Contrib	-	-	32,000	30,500	-	-
Internal Payments	2,038,562	2,206,282	2,243,100	2,519,500	-	-
Internal Svc Chrg	4,026,630	4,124,030	4,748,983	4,714,163	-	-
Capital Outlay	4,750	22,305	80,000	60,000	-	-
Environmental Services Total	14,109,639	15,590,072	18,576,497	19,628,166	-	-

Expenditure Information by Fund & Department

Fund: Wastewater
Dept: Environmental Services

FY 2024/25 BUDGET HIGHLIGHTS

Personnel Services

Temporary & Seasonal	(\$75,009) decrease. Reflects removal of seasonal and intern positions.
Overtime	(\$7,500) decrease. Decrease based on anticipated overtime projections.
Premium Pay	\$37,476 increase. Primarily reflects increased costs for on-call pay as outlined in the Collective Bargaining Agreements.

Materials and Services

Utility Services	(\$15,000) decrease. Reflects a shift to Infrastructure R&M line item.
Travel Expenses	\$6,100 increase. Reflects anticipated expenditures related to training.
Vehicle Supplies, Parts, Maint	(\$18,000) decrease. Reflects a shift to the Equipment line item for expenses related to equipment for vehicles.
Other Supplies	\$10,000 increase. Reflects price increase for pipe repair supplies.
Utility License	\$277,900 increase. Reflects anticipated expenditures based on revenue projections.

Capital Outlay

Equipment	(\$20,000) decrease. Reflects a shift from Vehicle Supplies, Parts, Maint line item, offset by the one-time purchase of equipment in fiscal year 2023/24.
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NOTE: Commentary on line items of variances of +/- 10% from fiscal year 2023/24 to fiscal year 2024/25 proposed. This does not include internal service charges allocated to each fund/division from the City's internal service providers. For a complete explanation, see the Internal Service Charge Manual.

Line Item Detail by Department

Wastewater Fund

Environmental Services

Requirements by Account	2021/22 Actual	2022/23 Actual	2023/24 Revised Budget	2024/25 City Manager Proposed	2024/25 Budget Committee Approved	2024/25 City Council Approved
Personnel						
501001 Wages/Salaries	1,920,363	2,042,102	2,711,312	2,911,055	-	-
501004 Limited Term	-	8,416	-	-	-	-
501006 Temporary & Seasonal	47,897	48,793	75,009	-	-	-
501010 Overtime	3,465	2,231	13,000	5,500	-	-
501030 Premium Pay	32,584	71,617	51,958	89,434	-	-
501070 Accrued Comp Absence	84,100	37,500	-	-	-	-
Total Personnel	2,088,408	2,210,659	2,851,279	3,005,989	-	-
Benefits						
501101 FICA	152,138	167,107	219,072	230,329	-	-
501102 Tri-Met Tax	15,838	17,045	23,267	24,541	-	-
501110 PERS - Employer	357,729	392,529	629,418	682,004	-	-
501111 PERS - IAP Pickup	113,789	125,075	166,598	181,096	-	-
501112 PERS - Bond	70,133	77,784	101,603	110,648	-	-
501120 Health Insurance	526,502	573,067	774,918	803,066	-	-
501121 Dental Insurance	51,975	52,272	67,454	63,849	-	-
501122 Workers' Compensation	71,536	81,409	97,512	100,876	-	-
501130 Other Benefits	42,208	69,241	96,093	107,805	-	-
Total Benefits	1,401,847	1,555,529	2,175,935	2,304,214	-	-
Prof & Tech Services						
502006 Contracted Services	4,055,328	4,946,831	5,649,500	6,201,600	-	-
502008 Med & Psych	837	1,834	1,500	1,500	-	-
502020 Permits & Licenses	82,336	102,881	143,000	147,200	-	-
Total Prof & Tech Services	4,138,502	5,051,546	5,794,000	6,350,300	-	-
Property Services						
502104 Utility Services	13,731	12,268	38,300	23,300	-	-
502106 Cell Phone/Wireless Services	27,172	29,925	14,400	17,200	-	-
502124 Infrastructure R & M	86,770	134,201	126,500	121,500	-	-
502140 Rent/Lease	8,217	9,192	12,700	12,700	-	-
Total Property Services	135,890	185,585	191,900	174,700	-	-
Other Services						
502204 Printing	487	1,932	2,400	3,000	-	-
502208 Promotion	514	44	2,800	2,800	-	-
502212 Dues & Memberships	28,751	24,197	40,150	38,200	-	-
502214 Training & Education	6,599	10,040	42,300	42,300	-	-
502215 Travel Expenses	4,985	6,389	18,300	24,400	-	-
502216 Meals	877	1,452	4,300	3,300	-	-
Total Other Services	42,212	44,053	110,250	114,000	-	-

Line Item Detail by Department

Wastewater Fund

Environmental Services

Requirements by Account	2021/22 Actual	2022/23 Actual	2023/24 Revised Budget	2024/25 City Manager Proposed	2024/25 Budget Committee Approved	2024/25 City Council Approved
Materials						
502301 Office Supplies	2,042	5,006	8,250	8,300	-	-
502310 Gas, Oil, Lube	328	224	1,000	500	-	-
502312 Vehicle Supplies, Parts, Maint	3,725	19,478	25,500	7,500	-	-
502314 Minor Equipment & Tools	48,926	32,994	54,200	53,200	-	-
502316 Equip Supplies, Parts, Maint	21,913	26,458	32,300	32,300	-	-
502324 First Aid & Safety	1,526	492	800	800	-	-
502325 Other Supplies	44,469	14,003	17,000	27,000	-	-
502326 PPE & Uniforms	18,654	16,287	18,300	21,300	-	-
502340 Pavement Marking	979	3,464	2,500	2,500	-	-
502341 Signs	-	-	2,000	1,000	-	-
502360 Books & Publications	117	403	1,400	1,400	-	-
502361 Postage & Delivery	2,455	2,091	5,900	2,900	-	-
502363 Computer/Software/Maint	87,455	68,887	179,000	195,500	-	-
502364 Employee Recognition	250	296	900	600	-	-
Total Materials	232,837	190,083	349,050	354,800	-	-
City Grant & Contrib						
502408 Incentive Programs	-	-	32,000	30,500	-	-
Total City Grant & Contrib	-	-	32,000	30,500	-	-
Internal Payments						
502810 Internal Professional Services	-	-	3,000	1,500	-	-
502820 Utility License	2,038,562	2,206,282	2,240,100	2,518,000	-	-
Total Internal Payments	2,038,562	2,206,282	2,243,100	2,519,500	-	-
Internal Svc Chrg						
502904 ISC - Property Management	232,321	241,598	241,775	246,833	-	-
502906 ISC - Vehicle Maint & Fuel	171,312	191,639	198,249	228,570	-	-
502910 ISC - Legal	133,266	109,763	139,643	117,268	-	-
502916 ISC - City Administration	269,013	274,343	310,405	320,970	-	-
502918 ISC - Financial Services	239,348	256,172	243,124	286,821	-	-
502920 ISC - Utility Billing	1,096,613	1,006,463	1,227,499	1,247,093	-	-
502922 ISC - Information Services	368,363	426,978	526,127	514,378	-	-
502924 ISC - Citywide Services	339,518	362,808	381,665	432,789	-	-
502926 ISC - General Support Services	42,483	8,933	26,213	25,927	-	-
502928 ISC - Community Livability	169,300	169,287	172,760	180,352	-	-
502930 ISC - Liability Management	334,852	418,074	510,757	545,611	-	-
502932 ISC - Community Development	72,584	123,325	166,295	141,626	-	-
502934 ISC - Economic Development	70,770	-	-	-	-	-
502950 ISC - Equipment Replacement	453,269	486,177	557,633	402,800	-	-
502952 ISC - Computer Replacement	33,618	48,470	46,838	23,125	-	-
Total Internal Svc Chrg	4,026,630	4,124,030	4,748,983	4,714,163	-	-
Capital Outlay						
503008 Equipment	4,750	22,305	80,000	60,000	-	-
Total Capital Outlay	4,750	22,305	80,000	60,000	-	-
Environmental Services Total	14,109,639	15,590,072	18,576,497	19,628,166	-	-

Central Support Funds Overview

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

Central Support Funds Revenues

Most are funded by internal service charges allocated to funds receiving service, as is described in greater detail in the *Internal Service Charge Manual*. Health Insurance, Dental Insurance and Workers' Compensation are funded through payroll charges.

Central Support Funds Expenditures

The funds received by the central support funds are used for facilities and fleet management, workers' compensation coverage, information technology, liability management, medical and dental claims for self-funded plans, equipment replacement, legal services, utility financial services, financial and administrative services.

For fiscal year 2024/25, operating expenditures include:

- Facilities and Fleet Management.
 - *Citywide Services*.
 - \$6.9 million operating budget.
 - 7.9% increase compared to last year's budget.
 - *Fire Department*.
 - Beginning in fiscal year 2024/25, Facilities will resume responsibility for maintenance of fire stations. To support this change, the Fire Department will be closed in the Facilities and Fleet Management Fund, and the expenses will be combined in Citywide Services.
- Legal Services.
 - \$1.7 million operating budget.
 - 3.4% decrease compared to last year's budget.
- Administrative Services.
 - *City Manager's Office*
 - \$3.5 million operating budget.
 - 3.5% increase compared to last year's budget.
 - *Budget & Finance*.
 - \$8.4 million operating budget.
 - 5.4% increase compared to last year's budget.
 - *Information Technology*.
 - \$8.6 million operating budget.
 - 12.6% increase compared to last year's budget.
 - *Citywide Services*.
 - \$5.2 million operating budget.
 - 8.5% decrease compared to last year's budget.
- Equipment Replacement.
 - \$10.6 million operating budget.
 - 29.3% decrease compared to last year's budget.

Central Support Funds Overview

- Workers' Compensation and Liability Management.
 - \$8.3 million operating budget.
 - 17.0% increase compared to last year's budget.
- Health Insurance and Dental Insurance Benefits.
 - \$16.5 million operating budget.
 - 38.4% increase compared to last year's budget.

Resources and Requirements by Fund

Facilities & Fleet Management Fund

	2021/22 Actual	2022/23 Actual	2023/24 Revised Budget	2024/25 City Manager Proposed	2024/25 Budget Committee Approved	2024/25 City Council Approved
Resources						
Intergovernmental	76,597	71,968	75,000	75,000	-	-
Miscellaneous Income	184,514	160,949	94,800	84,900	-	-
Internal Payments	2,997	2,217	-	-	-	-
Interfund Transfers	197,000	260,000	270,000	-	-	-
Internal Svc Chrg	5,231,335	5,606,112	5,827,405	6,646,689	-	-
Beginning Balance	3,174,780	3,731,427	1,341,000	1,510,000	-	-
Total Resources	8,867,222	9,832,673	7,608,205	8,316,589	-	-
Requirements						
Citywide Services	4,588,842	5,139,411	6,387,274	6,892,589	-	-
Fire	224,747	258,076	270,000	-	-	-
<i>Operating Total</i>	<i>4,813,589</i>	<i>5,397,487</i>	<i>6,657,274</i>	<i>6,892,589</i>	-	-
Transfers	322,206	588,440	489,931	979,000	-	-
Contingency	-	-	461,000	445,000	-	-
Unappropriated	3,731,427	3,846,746	-	-	-	-
<i>Non-Operating Total</i>	<i>4,053,633</i>	<i>4,435,186</i>	<i>950,931</i>	<i>1,424,000</i>	-	-
Total Requirements	8,867,222	9,832,673	7,608,205	8,316,589	-	-

Department Requirements

Facilities & Fleet Management Fund

Citywide Services

	2021/22 Actual	2022/23 Actual	2023/24 Revised Budget	2024/25 City Manager Proposed	2024/25 Budget Committee Approved	2024/25 City Council Approved
Requirements by Division						
Fleet Operations	2,682,079	3,055,558	3,576,033	3,677,976	-	-
Facilities Operations	1,906,763	2,083,853	2,811,241	3,214,613	-	-
Citywide Services Total	4,588,842	5,139,411	6,387,274	6,892,589	-	-

Requirements by Category

Personnel Services	1,880,062	1,886,731	2,328,374	2,600,089	-	-
Materials & Services	2,688,450	3,233,739	4,058,900	4,292,500	-	-
Capital Outlay	20,330	18,941	-	-	-	-
Citywide Services Total	4,588,842	5,139,411	6,387,274	6,892,589	-	-

Requirements by Type

Facilities & Fleet Management Fund

Citywide Services

Requirements by Type	2021/22 Actual	2022/23 Actual	2023/24 Revised Budget	2024/25 City Manager Proposed	2024/25 Budget Committee Approved	2024/25 City Council Approved
Personnel	1,129,607	1,154,133	1,320,109	1,470,584	-	-
Benefits	750,455	732,597	1,008,265	1,129,505	-	-
Prof & Tech Services	537,167	671,063	1,138,000	1,348,800	-	-
Property Services	709,038	774,540	816,200	969,100	-	-
Other Services	8,811	30,305	32,300	35,900	-	-
Materials	1,413,316	1,735,091	1,822,400	1,886,700	-	-
City Grant & Contrib	15,000	18,000	250,000	52,000	-	-
Internal Payments	5,118	4,739	-	-	-	-
Capital Outlay	20,330	18,941	-	-	-	-
Citywide Services Total	4,588,842	5,139,411	6,387,274	6,892,589	-	-

Expenditure Information by Fund & Department

Fund: Facilities & Fleet Management

Dept: Citywide Services

FY 2024/25 BUDGET HIGHLIGHTS

During fiscal year 2024/25, the Fire Stations division was moved from the Fire department in the Facilities & Fleet Management Fund to become part of the Facilities Operations division of the Citywide Services department in the Facilities & Fleet Management Fund.

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

Personnel Services

Wages/Salaries	\$166,723 increase. Reflects the increase of 2.0 FTE to Facilities to support the additional maintenance responsibilities of 6 fire stations and the fire training center.
Limited Term	(\$35,362) decrease. LTE staff were reduced in recognition of the addition FTE staff added.
Temporary & Seasonal	\$5,150 increase. Reflects the need to provide City Hall reception coverage during absences.
Overtime	(\$21,000) decrease. Reflect the anticipated reduction in overtime due to the addition of 2 facilities positions.
Premium Pay	\$34,964 increase. Reflects anticipated premium pay based on staffing levels and services provided.

Materials and Services

Permits & Licenses	(\$5,500) decrease. Reflects anticipated costs for city-owned vehicle registrations.
Cell Phone/Wireless Services	\$6,300 increase. Based on anticipated expenditures of emergency phone lines, which were previously unbudgeted.
Infrastructure R & M	(\$27,000) decrease. Reflects a one-time shift in fiscal year 2023/24 to the Equipment, Supplies, and Maintenance line item.
Equip Supplies, Parts, Maint	\$25,000 increase. Reflects a one-time shift in fiscal year 2023/24 from the Infrastructure R & M line item.
First Aid & Safety	(\$5,000) decrease. Reflects a reduced need related to COVID-19 supplies.
PPE & Uniforms	\$5,000 increase. Based on anticipated staffing levels.
Contributions/City Match	(\$198,000) decrease. Prior years budgets reflected the remaining funding available related to the Veteran's groups contract. The fiscal year 2024/25 budget reflects a shift to show the leasing cost for the year for the space occupied by those organizations.

NOTE: Commentary on line items of variances of +/- 10% from fiscal year 2023/24 to fiscal year 2024/25 proposed. This does not include internal service charges allocated to each fund/division from the City's internal service providers. For a complete explanation, see the Internal Service Charge Manual.

Line Item Detail by Department

Facilities & Fleet Management Fund

Citywide Services

Requirements by Account	2021/22 Actual	2022/23 Actual	2023/24 Revised Budget	2024/25 City Manager Proposed	2024/25 Budget Committee Approved	2024/25 City Council Approved
Personnel						
501001 Wages/Salaries	1,025,950	1,004,758	1,135,008	1,301,731	-	-
501004 Limited Term	14,348	-	35,362	-	-	-
501006 Temporary & Seasonal	4,536	9,024	-	5,150	-	-
501010 Overtime	12,580	17,500	51,000	30,000	-	-
501030 Premium Pay	72,194	107,051	98,739	133,703	-	-
501070 Accrued Comp Absence	-	15,800	-	-	-	-
Total Personnel	1,129,607	1,154,133	1,320,109	1,470,584	-	-
Benefits						
501101 FICA	87,136	87,253	101,815	113,042	-	-
501102 Tri-Met Tax	9,025	8,770	10,776	12,110	-	-
501110 PERS - Employer	176,282	153,892	259,584	297,677	-	-
501111 PERS - IAP Pickup	65,143	59,435	77,093	88,451	-	-
501112 PERS - Bond	40,188	36,683	47,290	53,937	-	-
501120 Health Insurance	269,756	272,802	372,378	407,776	-	-
501121 Dental Insurance	27,055	24,806	32,178	32,922	-	-
501122 Workers' Compensation	52,640	53,219	57,839	68,611	-	-
501130 Other Benefits	23,230	35,737	49,312	54,979	-	-
Total Benefits	750,455	732,597	1,008,265	1,129,505	-	-
Prof & Tech Services						
502006 Contracted Services	534,479	668,111	1,123,500	1,339,800	-	-
502008 Med & Psych	850	431	1,000	1,000	-	-
502020 Permits & Licenses	1,838	2,520	13,500	8,000	-	-
Total Prof & Tech Services	537,167	671,063	1,138,000	1,348,800	-	-
Property Services						
502104 Utility Services	489,995	549,262	564,000	722,100	-	-
502106 Cell Phone/Wireless Services	24,238	24,169	10,000	16,300	-	-
502124 Infrastructure R & M	4,011	3,996	27,000	500	-	-
502140 Rent/Lease	190,795	197,112	215,200	230,200	-	-
Total Property Services	709,038	774,540	816,200	969,100	-	-
Other Services						
502204 Printing	195	6,055	700	700	-	-
502212 Dues & Memberships	59	59	2,400	2,400	-	-
502214 Training & Education	8,012	13,052	20,700	22,000	-	-
502215 Travel Expenses	343	10,693	8,500	10,500	-	-
502216 Meals	202	446	-	300	-	-
Total Other Services	8,811	30,305	32,300	35,900	-	-

Line Item Detail by Department

Facilities & Fleet Management Fund

Citywide Services

Requirements by Account	2021/22 Actual	2022/23 Actual	2023/24 Revised Budget	2024/25 City Manager Proposed	2024/25 Budget Committee Approved	2024/25 City Council Approved
Materials						
502301 Office Supplies	2,728	3,597	7,000	5,000	-	-
502310 Gas, Oil, Lube	727,884	788,491	752,000	777,000	-	-
502312 Vehicle Supplies, Parts, Maint	491,407	760,587	795,000	797,800	-	-
502314 Minor Equipment & Tools	51,420	36,869	63,000	61,000	-	-
502316 Equip Supplies, Parts, Maint	2,226	28,114	16,000	51,000	-	-
502324 First Aid & Safety	2,361	2,339	11,000	6,000	-	-
502325 Other Supplies	90,748	76,796	129,000	134,500	-	-
502326 PPE & Uniforms	9,500	14,353	12,500	17,500	-	-
502341 Signs	44	1,045	1,700	1,700	-	-
502360 Books & Publications	49	164	600	600	-	-
502361 Postage & Delivery	4,857	3,427	5,600	5,600	-	-
502363 Computer/Software/Maint	29,821	18,999	29,000	29,000	-	-
502364 Employee Recognition	272	311	-	-	-	-
Total Materials	1,413,316	1,735,091	1,822,400	1,886,700	-	-
City Grant & Contrib						
502410 Contributions/City Match	15,000	18,000	250,000	52,000	-	-
Total City Grant & Contrib	15,000	18,000	250,000	52,000	-	-
Internal Payments						
502810 Internal Professional Services	5,118	4,739	-	-	-	-
Total Internal Payments	5,118	4,739	-	-	-	-
Capital Outlay						
503008 Equipment	20,330	13,374	-	-	-	-
503010 Motor Vehicles	-	5,567	-	-	-	-
Total Capital Outlay	20,330	18,941	-	-	-	-
Citywide Services Total	4,588,842	5,139,411	6,387,274	6,892,589	-	-

Department Requirements

Facilities & Fleet Management Fund

Fire

	2021/22 Actual	2022/23 Actual	2023/24 Revised Budget	2024/25 City Manager Proposed	2024/25 Budget Committee Approved	2024/25 City Council Approved
Requirements by Division						
Fire Stations	224,747	258,076	270,000	-	-	-
Fire Total	224,747	258,076	270,000	-	-	-

Requirements by Category

Materials & Services	224,747	258,076	270,000	-	-	-
Fire Total	224,747	258,076	270,000	-	-	-

Requirements by Type

Facilities & Fleet Management Fund

Fire

Requirements by Type	2021/22 Actual	2022/23 Actual	2023/24 Revised Budget	2024/25 City Manager Proposed	2024/25 Budget Committee Approved	2024/25 City Council Approved
Prof & Tech Services	107,683	127,296	141,000	-	-	-
Property Services	106,268	121,078	113,500	-	-	-
Materials	10,796	9,702	15,500	-	-	-
Fire Total	224,747	258,076	270,000	-	-	-

Expenditure Information by Fund & Department

Fund: Facilities & Fleet Management

Dept: Fire

FY 2024/25 BUDGET HIGHLIGHTS

During fiscal year 2024/25, the Fire Stations division was moved from the Fire department in the Facilities & Fleet Management Fund to become part of the Facilities Operations division of the Citywide Services department in the Facilities & Fleet Management Fund. Please refer to Citywide Services highlights of the Facilities & Fleet Management Fund for highlights related to these functions.

NOTE: Commentary on line items of variances of +/- 10% from fiscal year 2023/24 to fiscal year 2024/25 proposed. This does not include internal service charges allocated to each fund/division from the City's internal service providers. For a complete explanation, see the Internal Service Charge Manual.

Line Item Detail by Department

Facilities & Fleet Management Fund

Fire

Requirements by Account	2021/22 Actual	2022/23 Actual	2023/24 Revised Budget	2024/25 City Manager Proposed	2024/25 Budget Committee Approved	2024/25 City Council Approved
Prof & Tech Services						
502006 Contracted Services	103,597	123,106	141,000	-	-	-
502020 Permits & Licenses	4,086	4,189	-	-	-	-
Total Prof & Tech Services	107,683	127,296	141,000	-	-	-
Property Services						
502104 Utility Services	106,268	121,078	113,000	-	-	-
502124 Infrastructure R & M	-	-	500	-	-	-
Total Property Services	106,268	121,078	113,500	-	-	-
Materials						
502316 Equip Supplies, Parts, Maint	9,690	2,300	10,000	-	-	-
502325 Other Supplies	1,106	7,402	5,500	-	-	-
Total Materials	10,796	9,702	15,500	-	-	-
Fire Total	224,747	258,076	270,000	-	-	-

Resources and Requirements by Fund

Legal Services Fund

	2021/22 Actual	2022/23 Actual	2023/24 Revised Budget	2024/25 City Manager Proposed	2024/25 Budget Committee Approved	2024/25 City Council Approved
Resources						
Intergovernmental	318	-	-	-	-	-
Charges for Services	1,164	-	-	-	-	-
Miscellaneous Income	6,971	12,169	-	-	-	-
Internal Svc Chrg	1,290,193	1,459,068	1,695,714	1,742,850	-	-
Beginning Balance	366,629	471,565	234,000	252,000	-	-
Total Resources	1,665,275	1,942,802	1,929,714	1,994,850	-	-
Requirements						
City Attorney's Office	1,193,711	1,565,000	1,677,714	1,734,850	-	-
<i>Operating Total</i>	<i>1,193,711</i>	<i>1,565,000</i>	<i>1,677,714</i>	<i>1,734,850</i>	-	-
Contingency	-	-	252,000	260,000	-	-
Unappropriated	471,565	377,802	-	-	-	-
<i>Non-Operating Total</i>	<i>471,565</i>	<i>377,802</i>	<i>252,000</i>	<i>260,000</i>	-	-
Total Requirements	1,665,275	1,942,802	1,929,714	1,994,850	-	-

Department Requirements

Legal Services Fund

City Attorney's Office

	2021/22 Actual	2022/23 Actual	2023/24 Revised Budget	2024/25 City Manager Proposed	2024/25 Budget Committee Approved	2024/25 City Council Approved
Requirements by Division						
Legal Services	1,193,711	1,565,000	1,677,714	1,734,850	-	-
City Attorney's Office Total	1,193,711	1,565,000	1,677,714	1,734,850	-	-

Requirements by Category

Personnel Services	1,148,438	1,464,589	1,333,714	1,617,350	-	-
Materials & Services	45,273	100,410	344,000	117,500	-	-
City Attorney's Office Total	1,193,711	1,565,000	1,677,714	1,734,850	-	-

Requirements by Type

Legal Services Fund

City Attorney's Office

Requirements by Type	2021/22 Actual	2022/23 Actual	2023/24 Revised Budget	2024/25 City Manager Proposed	2024/25 Budget Committee Approved	2024/25 City Council Approved
Personnel	749,022	945,445	737,713	992,875	-	-
Benefits	399,415	519,144	596,001	624,475	-	-
Prof & Tech Services	22,265	76,412	305,000	76,000	-	-
Property Services	2,866	3,544	5,000	5,000	-	-
Other Services	15,008	17,301	23,200	27,300	-	-
Materials	5,133	3,153	10,800	9,200	-	-
City Attorney's Office Total	1,193,711	1,565,000	1,677,714	1,734,850	-	-

Expenditure Information by Fund & Department

Fund: Legal Services
Dept: City Attorney's Office

FY 2024/25 BUDGET HIGHLIGHTS

Personnel Services

Wages/Salaries \$213,846 increase. Results from a one-time reduction in fiscal year 2023/24 that shifted funds to contracted services for additional outside legal counsel to fill the gap from staff vacancies.

Limited Term (\$28,684) decrease. Reflects the end of the limited-term position assigned to the Charter Review Committee.

Materials and Services

Contracted Services (\$229,000) decrease. Reflects the one-time adjustment in fiscal year 2023/24 for additional outside sources due to staff vacancies.

Training & Education \$5,300 increase. Based on staffing needs and new staff.

NOTE: Commentary on line items of variances of +/- 10% from fiscal year 2023/24 to fiscal year 2024/25 proposed. This does not include internal service charges allocated to each fund/division from the City's internal service providers. For a complete explanation, see the Internal Service Charge Manual.

Line Item Detail by Department

Legal Services Fund

City Attorney's Office

Requirements by Account	2021/22 Actual	2022/23 Actual	2023/24 Revised Budget	2024/25 City Manager Proposed	2024/25 Budget Committee Approved	2024/25 City Council Approved
Personnel						
501001 Wages/Salaries	715,566	941,543	709,029	992,875	-	-
501004 Limited Term	-	3,398	28,684	-	-	-
501010 Overtime	156	-	-	-	-	-
501030 Premium Pay	900	505	-	-	-	-
501070 Accrued Comp Absence	32,400	-	-	-	-	-
Total Personnel	749,022	945,445	737,713	992,875	-	-
Benefits						
501101 FICA	52,789	71,798	72,735	74,221	-	-
501102 Tri-Met Tax	5,515	7,050	7,999	8,165	-	-
501110 PERS - Employer	118,027	142,994	208,321	211,892	-	-
501111 PERS - IAP Pickup	41,957	51,575	58,906	59,834	-	-
501112 PERS - Bond	26,465	31,674	36,130	36,541	-	-
501120 Health Insurance	121,110	157,615	160,499	178,027	-	-
501121 Dental Insurance	11,986	14,257	13,717	13,531	-	-
501122 Workers' Compensation	10,356	13,983	14,138	14,298	-	-
501130 Other Benefits	11,211	28,198	23,556	27,966	-	-
Total Benefits	399,415	519,144	596,001	624,475	-	-
Prof & Tech Services						
502006 Contracted Services	21,555	75,984	304,000	75,000	-	-
502020 Permits & Licenses	710	428	1,000	1,000	-	-
Total Prof & Tech Services	22,265	76,412	305,000	76,000	-	-
Property Services						
502106 Cell Phone/Wireless Services	-	311	-	-	-	-
502140 Rent/Lease	2,866	3,233	5,000	5,000	-	-
Total Property Services	2,866	3,544	5,000	5,000	-	-
Other Services						
502204 Printing	745	707	600	600	-	-
502208 Promotion	750	587	2,700	1,700	-	-
502212 Dues & Memberships	5,813	6,549	7,100	7,400	-	-
502214 Training & Education	6,555	7,326	6,800	12,100	-	-
502215 Travel Expenses	567	1,932	4,000	5,000	-	-
502216 Meals	578	200	2,000	500	-	-
Total Other Services	15,008	17,301	23,200	27,300	-	-
Materials						
502301 Office Supplies	1,623	1,561	1,500	2,000	-	-
502314 Minor Equipment & Tools	289	70	2,000	1,500	-	-
502316 Equip Supplies, Parts, Maint	-	-	700	500	-	-
502325 Other Supplies	1,835	603	1,000	100	-	-
502360 Books & Publications	1,385	792	3,200	3,200	-	-
502361 Postage & Delivery	-	127	300	300	-	-
502363 Computer/Software/Maint	-	-	2,000	1,500	-	-
502364 Employee Recognition	-	-	100	100	-	-
Total Materials	5,133	3,153	10,800	9,200	-	-
City Attorney's Office Total	1,193,711	1,565,000	1,677,714	1,734,850	-	-

Resources and Requirements by Fund

Administrative Services Fund

	2021/22 Actual	2022/23 Actual	2023/24 Revised Budget	2024/25 City Manager Proposed	2024/25 Budget Committee Approved	2024/25 City Council Approved
Resources						
Intergovernmental	320,834	104,659	-	-	-	-
Charges for Services	137,561	107,812	105,000	65,000	-	-
Miscellaneous Income	361,196	508,991	125,000	125,000	-	-
Internal Payments	974,008	1,057,639	1,312,700	1,700,000	-	-
Interfund Transfers	1,527,049	618,000	1,061,000	1,129,500	-	-
Internal Svc Chrg	16,485,440	16,293,157	19,416,330	21,457,212	-	-
Beginning Balance	4,448,382	6,433,741	3,205,000	2,692,000	-	-
Total Resources	24,254,470	25,123,999	25,225,030	27,168,712	-	-
Requirements						
City Manager's Office	2,571,497	2,776,933	3,332,343	3,450,051	-	-
Budget & Finance	5,658,878	6,559,230	7,920,029	8,351,023	-	-
Information Technology	4,421,171	5,622,087	7,627,142	8,588,371	-	-
Citywide Services	3,756,988	4,026,206	4,758,797	5,162,767	-	-
Community Livability	1,297,681	-	-	-	-	-
<i>Operating Total</i>	<i>17,706,215</i>	<i>18,984,456</i>	<i>23,638,311</i>	<i>25,552,212</i>	-	-
Transfers	114,515	122,258	289,719	326,500	-	-
Contingency	-	-	732,000	790,000	-	-
Unappropriated	6,433,741	6,017,285	565,000	500,000	-	-
<i>Non-Operating Total</i>	<i>6,548,256</i>	<i>6,139,543</i>	<i>1,586,719</i>	<i>1,616,500</i>	-	-
Total Requirements	24,254,470	25,123,999	25,225,030	27,168,712	-	-

Department Requirements

Administrative Services Fund

City Manager's Office

	2021/22 Actual	2022/23 Actual	2023/24 Revised Budget	2024/25 City Manager Proposed	2024/25 Budget Committee Approved	2024/25 City Council Approved
Requirements by Division						
City Management	2,075,374	2,255,288	2,572,679	2,523,892	-	-
Council Support	207,148	195,304	214,372	405,047	-	-
Mayor & Council	288,975	326,341	545,292	521,112	-	-
City Manager's Office Total	2,571,497	2,776,933	3,332,343	3,450,051	-	-

Requirements by Category

Personnel Services	2,077,588	2,063,490	2,310,243	2,376,051	-	-
Materials & Services	493,909	713,443	1,022,100	1,074,000	-	-
City Manager's Office Total	2,571,497	2,776,933	3,332,343	3,450,051	-	-

Requirements by Type

Administrative Services Fund

City Manager's Office

Requirements by Type	2021/22 Actual	2022/23 Actual	2023/24 Revised Budget	2024/25 City Manager Proposed	2024/25 Budget Committee Approved	2024/25 City Council Approved
Personnel	1,476,764	1,470,184	1,484,728	1,476,319	-	-
Benefits	600,824	593,306	825,515	899,732	-	-
Prof & Tech Services	289,741	393,298	610,100	689,600	-	-
Property Services	13,762	11,228	16,500	16,500	-	-
Other Services	182,530	268,780	297,200	315,300	-	-
Materials	7,416	27,412	68,400	21,300	-	-
City Grant & Contrib	459	12,726	29,900	31,300	-	-
City Manager's Office Total	2,571,497	2,776,933	3,332,343	3,450,051	-	-

Expenditure Information by Fund & Department

Fund: Administrative Services

Dept: City Manager's Office

FY 2024/25 BUDGET HIGHLIGHTS

Personnel Services

Premium Pay (\$13,878) decrease. Reflects anticipated expenditures based on budgeted staffing levels.

Materials and Services

Contracted Services \$79,500 increase. Reflects increase in document storage and grant writing services.

Printing (\$6,100) decrease. Reflects shift to online meeting agendas and documents.

Dues & Memberships \$14,800 increase. Increased to accommodate executive team memberships.

Training & Education \$7,900 increase. Reflects increased conference fees and additional certification for staff and Council.

Computer/Software/Maint (\$51,100) decrease. One-time increase in fiscal year 2023/24 for Council Chambers upgrade.

NOTE: Commentary on line items of variances of +/- 10% from fiscal year 2023/24 to fiscal year 2024/25 proposed. This does not include internal service charges allocated to each fund/division from the City's internal service providers. For a complete explanation, see the Internal Service Charge Manual.

Line Item Detail by Department

Administrative Services Fund

City Manager's Office

Requirements by Account	2021/22 Actual	2022/23 Actual	2023/24 Revised Budget	2024/25 City Manager Proposed	2024/25 Budget Committee Approved	2024/25 City Council Approved
Personnel						
501001 Wages/Salaries	1,167,650	1,223,320	1,234,963	1,232,762	-	-
501004 Limited Term	1,036	-	-	-	-	-
501006 Temporary & Seasonal	2,800	-	-	-	-	-
501008 Elected Officials	213,600	222,223	231,034	238,704	-	-
501010 Overtime	103	1,681	-	-	-	-
501030 Premium Pay	7,975	12,561	18,731	4,853	-	-
501070 Accrued Comp Absence	83,600	10,400	-	-	-	-
Total Personnel	1,476,764	1,470,184	1,484,728	1,476,319	-	-
Benefits						
501101 FICA	102,159	100,220	98,632	99,440	-	-
501102 Tri-Met Tax	11,003	11,631	11,245	11,494	-	-
501110 PERS - Employer	153,786	154,805	297,102	293,835	-	-
501111 PERS - IAP Pickup	58,182	59,159	75,225	73,728	-	-
501112 PERS - Bond	45,238	45,925	54,651	54,339	-	-
501120 Health Insurance	177,863	153,326	215,112	288,140	-	-
501121 Dental Insurance	16,463	12,456	20,680	19,785	-	-
501122 Workers' Compensation	19,721	21,201	21,376	21,270	-	-
501130 Other Benefits	16,408	34,582	31,492	37,701	-	-
Total Benefits	600,824	593,306	825,515	899,732	-	-
Prof & Tech Services						
502006 Contracted Services	289,741	392,758	610,000	689,500	-	-
502020 Permits & Licenses	-	540	100	100	-	-
Total Prof & Tech Services	289,741	393,298	610,100	689,600	-	-
Property Services						
502106 Cell Phone/Wireless Services	7,495	7,582	-	-	-	-
502140 Rent/Lease	6,267	3,646	16,500	16,500	-	-
Total Property Services	13,762	11,228	16,500	16,500	-	-
Other Services						
502204 Printing	1,659	26,613	8,700	2,600	-	-
502208 Promotion	155	5,321	12,200	10,000	-	-
502212 Dues & Memberships	116,588	140,806	147,600	162,400	-	-
502214 Training & Education	30,184	13,205	29,800	37,700	-	-
502215 Travel Expenses	28,492	73,853	85,000	89,500	-	-
502216 Meals	5,453	8,982	13,900	13,100	-	-
Total Other Services	182,530	268,780	297,200	315,300	-	-
Materials						
502301 Office Supplies	1,720	2,310	2,700	2,700	-	-
502314 Minor Equipment & Tools	2,860	6,990	3,100	3,000	-	-
502326 PPE & Uniforms	15	120	-	-	-	-
502360 Books & Publications	50	490	1,800	1,600	-	-
502361 Postage & Delivery	368	14,725	600	1,400	-	-
502363 Computer/Software/Maint	2,323	2,430	58,200	7,100	-	-
502364 Employee Recognition	81	346	2,000	5,500	-	-
Total Materials	7,416	27,412	68,400	21,300	-	-

Line Item Detail by Department

Administrative Services Fund

City Manager's Office

Requirements by Account	2021/22 Actual	2022/23 Actual	2023/24 Revised Budget	2024/25 City Manager Proposed	2024/25 Budget Committee Approved	2024/25 City Council Approved
City Grant & Contrib						
502408 Incentive Programs	459	3,451	4,600	5,100	-	-
502410 Contributions/City Match	-	9,275	25,300	26,200	-	-
Total City Grant & Contrib	459	12,726	29,900	31,300	-	-
City Manager's Office Total	2,571,497	2,776,933	3,332,343	3,450,051	-	-

Department Requirements

Administrative Services Fund

Budget & Finance

	2021/22 Actual	2022/23 Actual	2023/24 Revised Budget	2024/25 City Manager Proposed	2024/25 Budget Committee Approved	2024/25 City Council Approved
Requirements by Division						
Accounting	1,895,424	2,083,950	2,285,274	2,438,841	-	-
Financial Operations	858,971	897,283	1,066,063	1,127,558	-	-
Utility Billing	1,424,317	1,625,996	2,206,958	2,323,276	-	-
Budget & Financial Planning	1,480,166	1,952,002	2,361,734	2,461,348	-	-
Budget & Finance Total	5,658,878	6,559,230	7,920,029	8,351,023	-	-

Requirements by Category

Personnel Services	4,906,486	5,627,175	6,576,229	6,920,723	-	-
Materials & Services	752,392	932,056	1,336,800	1,423,300	-	-
Capital Outlay	-	-	7,000	7,000	-	-
Budget & Finance Total	5,658,878	6,559,230	7,920,029	8,351,023	-	-

Requirements by Type

Administrative Services Fund

Budget & Finance

Requirements by Type	2021/22 Actual	2022/23 Actual	2023/24 Revised Budget	2024/25 City Manager Proposed	2024/25 Budget Committee Approved	2024/25 City Council Approved
Personnel	3,086,030	3,431,631	3,835,973	4,037,787	-	-
Benefits	1,820,455	2,195,544	2,740,256	2,882,936	-	-
Prof & Tech Services	526,023	578,169	758,100	821,400	-	-
Property Services	21,497	20,193	19,900	19,000	-	-
Other Services	27,778	49,937	101,600	107,200	-	-
Materials	72,243	174,408	196,200	214,700	-	-
City Grant & Contrib	104,850	109,348	261,000	261,000	-	-
Capital Outlay	-	-	7,000	7,000	-	-
Budget & Finance Total	5,658,878	6,559,230	7,920,029	8,351,023	-	-

Expenditure Information by Fund & Department

Fund: Administrative Services

Dept: Budget & Finance

FY 2024/25 BUDGET HIGHLIGHTS

Personnel Services

Wages/Salaries	\$408,383 increase. Reflects the conversion of two LTE positions into FTE positions and anticipated merit and COLA increases.
Limited Term	(\$195,108) decrease. Reflects the conversion of two LTE positions into FTE positions.
Overtime	(\$15,000) decrease. Reflects a decrease in number of employees eligible for overtime.

Materials and Services

Printing	\$6,200 increase. Reflects increase due to projected increase in printing for Utility Billing notices.
Computer/Software/Maint	\$18,000 increase. Reflects increase due to software costs and maintenance increasing for fiscal year 2024/25.

NOTE: Commentary on line items of variances of +/- 10% from fiscal year 2023/24 to fiscal year 2024/25 proposed. This does not include internal service charges allocated to each fund/division from the City's internal service providers. For a complete explanation, see the Internal Service Charge Manual.

Line Item Detail by Department

Administrative Services Fund

Budget & Finance

Requirements by Account	2021/22 Actual	2022/23 Actual	2023/24 Revised Budget	2024/25 City Manager Proposed	2024/25 Budget Committee Approved	2024/25 City Council Approved
Personnel						
501001 Wages/Salaries	2,825,901	3,188,692	3,544,920	3,953,303	-	-
501004 Limited Term	88,603	109,437	195,108	-	-	-
501006 Temporary & Seasonal	37,659	58,942	-	-	-	-
501010 Overtime	38,954	25,905	80,000	65,000	-	-
501030 Premium Pay	1,813	34,654	15,945	19,484	-	-
501070 Accrued Comp Absence	93,100	14,000	-	-	-	-
Total Personnel	3,086,030	3,431,631	3,835,973	4,037,787	-	-
Benefits						
501101 FICA	228,111	262,682	292,736	307,318	-	-
501102 Tri-Met Tax	23,642	26,177	31,066	32,342	-	-
501110 PERS - Employer	521,395	597,319	828,825	879,028	-	-
501111 PERS - IAP Pickup	168,079	197,574	227,749	243,383	-	-
501112 PERS - Bond	105,258	124,153	139,655	148,616	-	-
501120 Health Insurance	613,852	741,540	961,237	994,057	-	-
501121 Dental Insurance	57,187	67,757	80,129	78,550	-	-
501122 Workers' Compensation	42,730	50,443	55,514	58,281	-	-
501130 Other Benefits	60,201	127,898	123,345	141,361	-	-
Total Benefits	1,820,455	2,195,544	2,740,256	2,882,936	-	-
Prof & Tech Services						
502006 Contracted Services	461,625	510,509	679,500	743,300	-	-
502008 Med & Psych	-	67	400	400	-	-
502019 Meter Reads	61,283	63,730	72,000	72,000	-	-
502020 Permits & Licenses	3,115	3,863	6,200	5,700	-	-
Total Prof & Tech Services	526,023	578,169	758,100	821,400	-	-
Property Services						
502106 Cell Phone/Wireless Services	4,533	4,143	-	-	-	-
502140 Rent/Lease	16,965	16,050	19,900	19,000	-	-
Total Property Services	21,497	20,193	19,900	19,000	-	-
Other Services						
502204 Printing	15,922	20,449	22,300	28,500	-	-
502208 Promotion	1,818	3,088	4,500	5,000	-	-
502212 Dues & Memberships	7,835	6,928	11,200	11,200	-	-
502214 Training & Education	1,433	11,792	50,900	49,800	-	-
502215 Travel Expenses	666	5,765	10,700	10,700	-	-
502216 Meals	-	1,914	2,000	2,000	-	-
502232 Fines/Penalties	104	-	-	-	-	-
Total Other Services	27,778	49,937	101,600	107,200	-	-

Line Item Detail by Department

Administrative Services Fund

Budget & Finance

Requirements by Account	2021/22 Actual	2022/23 Actual	2023/24 Revised Budget	2024/25 City Manager Proposed	2024/25 Budget Committee Approved	2024/25 City Council Approved
Materials						
502301 Office Supplies	7,370	8,911	12,600	10,900	-	-
502312 Vehicle Supplies, Parts, Maint	27	-	500	500	-	-
502314 Minor Equipment & Tools	2,370	3,861	14,800	13,400	-	-
502316 Equip Supplies, Parts, Maint	925	925	3,200	3,800	-	-
502326 PPE & Uniforms	-	-	400	400	-	-
502360 Books & Publications	378	353	5,100	5,100	-	-
502361 Postage & Delivery	45,268	55,000	69,400	72,400	-	-
502363 Computer/Software/Maint	15,060	104,259	89,300	107,300	-	-
502364 Employee Recognition	845	1,099	900	900	-	-
Total Materials	72,243	174,408	196,200	214,700	-	-
City Grant & Contrib						
502406 Customer Assistance	104,845	109,348	260,000	260,000	-	-
502408 Incentive Programs	5	-	1,000	1,000	-	-
Total City Grant & Contrib	104,850	109,348	261,000	261,000	-	-
Capital Outlay						
503008 Equipment	-	-	7,000	7,000	-	-
Total Capital Outlay	-	-	7,000	7,000	-	-
Budget & Finance Total	5,658,878	6,559,230	7,920,029	8,351,023	-	-

Department Requirements

Administrative Services Fund

Information Technology

	2021/22 Actual	2022/23 Actual	2023/24 Revised Budget	2024/25 City Manager Proposed	2024/25 Budget Committee Approved	2024/25 City Council Approved
Requirements by Division						
Information Tech Services	4,421,171	4,791,287	6,498,699	7,344,340	-	-
Mapping & GIS Services	-	830,800	1,128,443	1,244,031	-	-
Information Technology Total	4,421,171	5,622,087	7,627,142	8,588,371	-	-

Requirements by Category

Personnel Services	2,675,732	3,607,503	4,446,142	4,819,671	-	-
Materials & Services	1,745,438	2,014,584	3,181,000	3,768,700	-	-
Information Technology Total	4,421,171	5,622,087	7,627,142	8,588,371	-	-

Requirements by Type

Administrative Services Fund

Information Technology

	2021/22 Actual	2022/23 Actual	2023/24 Revised Budget	2024/25 City Manager Proposed	2024/25 Budget Committee Approved	2024/25 City Council Approved
Requirements by Type						
Personnel	1,692,432	2,278,967	2,661,118	2,911,059	-	-
Benefits	983,301	1,328,536	1,785,024	1,908,612	-	-
Prof & Tech Services	94,839	307,113	254,300	390,500	-	-
Property Services	120,436	119,109	517,500	526,500	-	-
Other Services	2,923	11,284	51,700	59,600	-	-
Materials	1,527,240	1,577,077	2,357,500	2,792,100	-	-
Information Technology Total	4,421,171	5,622,087	7,627,142	8,588,371	-	-

Expenditure Information by Fund & Department

Fund: Administrative Services

Dept: IT

FY 2024/25 BUDGET HIGHLIGHTS

Materials and Services

Contracted Services	\$136,200 increase. Reflects contracted increases for service contracts.
Minor Equipment & Tools	\$5,000 increase. Reflects an increase in mobile device expenses.
Computer/Software/Maint	\$430,010 increase. Reflects increasing cost of software and expansion/upgrade of select software.

NOTE: Commentary on line items of variances of +/- 10% from fiscal year 2023/24 to fiscal year 2024/25 proposed. This does not include internal service charges allocated to each fund/division from the City's internal service providers. For a complete explanation, see the Internal Service Charge Manual.

Line Item Detail by Department

Administrative Services Fund

Information Technology

Requirements by Account	2021/22 Actual	2022/23 Actual	2023/24 Revised Budget	2024/25 City Manager Proposed	2024/25 Budget Committee Approved	2024/25 City Council Approved
Personnel						
501001 Wages/Salaries	1,561,314	2,160,603	2,581,550	2,834,623	-	-
501004 Limited Term	17,795	1,002	-	-	-	-
501010 Overtime	10,285	7,217	12,500	12,500	-	-
501030 Premium Pay	56,138	95,045	67,068	63,936	-	-
501070 Accrued Comp Absence	46,900	15,100	-	-	-	-
Total Personnel	1,692,432	2,278,967	2,661,118	2,911,059	-	-
Benefits						
501101 FICA	125,120	172,148	204,735	223,400	-	-
501102 Tri-Met Tax	12,175	16,393	21,018	23,964	-	-
501110 PERS - Employer	256,590	336,016	546,886	601,064	-	-
501111 PERS - IAP Pickup	95,511	126,220	159,678	175,629	-	-
501112 PERS - Bond	58,645	77,651	97,944	107,141	-	-
501120 Health Insurance	350,758	462,821	585,184	598,550	-	-
501121 Dental Insurance	34,211	41,620	49,992	47,606	-	-
501122 Workers' Compensation	21,326	29,360	34,512	37,736	-	-
501130 Other Benefits	28,966	66,306	85,075	93,522	-	-
Total Benefits	983,301	1,328,536	1,785,024	1,908,612	-	-
Prof & Tech Services						
502006 Contracted Services	94,839	307,113	247,000	383,200	-	-
502020 Permits & Licenses	-	-	7,300	7,300	-	-
Total Prof & Tech Services	94,839	307,113	254,300	390,500	-	-
Property Services						
502106 Cell Phone/Wireless Services	118,072	116,813	512,500	524,500	-	-
502140 Rent/Lease	2,364	2,296	5,000	2,000	-	-
Total Property Services	120,436	119,109	517,500	526,500	-	-
Other Services						
502204 Printing	24	43	100	-	-	-
502212 Dues & Memberships	725	1,230	4,000	8,100	-	-
502214 Training & Education	1,810	8,296	38,500	38,500	-	-
502215 Travel Expenses	364	1,716	9,100	12,000	-	-
502216 Meals	-	-	-	1,000	-	-
Total Other Services	2,923	11,284	51,700	59,600	-	-
Materials						
502301 Office Supplies	436	1,190	3,400	2,900	-	-
502314 Minor Equipment & Tools	3,259	5,870	37,500	42,500	-	-
502316 Equip Supplies, Parts, Maint	260	2,078	6,000	6,000	-	-
502360 Books & Publications	216	138	-	-	-	-
502361 Postage & Delivery	116	129	200	200	-	-
502363 Computer/Software/Maint	1,522,869	1,567,404	2,310,100	2,740,200	-	-
502364 Employee Recognition	84	268	300	300	-	-
Total Materials	1,527,240	1,577,077	2,357,500	2,792,100	-	-
Information Technology Total	4,421,171	5,622,087	7,627,142	8,588,371	-	-

Department Requirements

Administrative Services Fund

Citywide Services

	2021/22 Actual	2022/23 Actual	2023/24 Revised Budget	2024/25 City Manager Proposed	2024/25 Budget Committee Approved	2024/25 City Council Approved
Requirements by Division						
Human Resources	1,462,616	1,801,172	2,335,771	2,577,775	-	-
Emergency Management	210,546	206,693	-	-	-	-
Communications	1,269,730	1,170,344	1,136,552	1,315,406	-	-
Neighborhood Services	-	681,178	384,027	-	-	-
Community Engagement	-	-	550,447	917,586	-	-
Mapping & GIS Services	653,564	-	-	-	-	-
General Support	160,531	166,818	352,000	352,000	-	-
Citywide Services Total	3,756,988	4,026,206	4,758,797	5,162,767	-	-

Requirements by Category

Personnel Services	2,974,390	3,282,386	3,477,697	3,843,167	-	-
Materials & Services	782,598	743,819	1,266,600	1,319,600	-	-
Capital Outlay	-	-	14,500	-	-	-
Citywide Services Total	3,756,988	4,026,206	4,758,797	5,162,767	-	-

Requirements by Type

Administrative Services Fund

Citywide Services

Requirements by Type	2021/22 Actual	2022/23 Actual	2023/24 Revised Budget	2024/25 City Manager Proposed	2024/25 Budget Committee Approved	2024/25 City Council Approved
Personnel	1,877,124	2,078,015	2,084,116	2,282,272	-	-
Benefits	1,097,266	1,204,371	1,393,581	1,560,895	-	-
Prof & Tech Services	366,867	338,607	502,900	522,300	-	-
Property Services	16,806	17,580	18,500	16,000	-	-
Other Services	108,428	146,730	257,900	263,300	-	-
Materials	283,664	220,526	248,600	285,300	-	-
City Grant & Contrib	1,833	20,377	48,700	42,700	-	-
Insurance	5,000	-	190,000	190,000	-	-
Capital Outlay	-	-	14,500	-	-	-
Citywide Services Total	3,756,988	4,026,206	4,758,797	5,162,767	-	-

Expenditure Information by Fund & Department

Fund: Administrative Services

Dept: Citywide Services

FY 2024/25 BUDGET HIGHLIGHTS

Materials and Services

Postage & Delivery	\$20,000 increase. Reflects an increase in mail volume and postage.
Computer/Software/Maint	\$14,200 increase. Reflects a shift from the Designated Purpose Fund for ineligible grant expenses for emergency notification software.
Incentive Programs	(\$6,000) decrease. Reflects shifts to the promotion and meals line items to better reflect actual costs.

Capital Outlay

Equipment	(\$14,500) decrease. Reflects a one-time capital purchase in fiscal year 2023/24.
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NOTE: Commentary on line items of variances of +/- 10% from fiscal year 2023/24 to fiscal year 2024/25 proposed. This does not include internal service charges allocated to each fund/division from the City's internal service providers. For a complete explanation, see the Internal Service Charge Manual.

Line Item Detail by Department

Administrative Services Fund

Citywide Services

Requirements by Account	2021/22 Actual	2022/23 Actual	2023/24 Revised Budget	2024/25 City Manager Proposed	2024/25 Budget Committee Approved	2024/25 City Council Approved
Personnel						
501001 Wages/Salaries	1,843,347	2,037,576	2,047,342	2,245,228	-	-
501004 Limited Term	1,968	-	-	-	-	-
501006 Temporary & Seasonal	10,843	17,774	-	-	-	-
501010 Overtime	7,209	5,787	23,000	23,000	-	-
501030 Premium Pay	13,657	13,978	13,774	14,044	-	-
501070 Accrued Comp Absence	100	2,900	-	-	-	-
Total Personnel	1,877,124	2,078,015	2,084,116	2,282,272	-	-
Benefits						
501101 FICA	144,887	156,668	160,490	174,855	-	-
501102 Tri-Met Tax	15,448	16,107	17,018	18,806	-	-
501110 PERS - Employer	318,068	297,689	417,039	459,365	-	-
501111 PERS - IAP Pickup	109,183	112,312	125,057	137,751	-	-
501112 PERS - Bond	71,819	70,055	76,705	84,004	-	-
501120 Health Insurance	347,061	425,231	466,609	535,642	-	-
501121 Dental Insurance	29,455	36,298	38,904	40,196	-	-
501122 Workers' Compensation	26,654	29,363	28,644	31,179	-	-
501130 Other Benefits	34,692	60,649	63,115	79,097	-	-
Total Benefits	1,097,266	1,204,371	1,393,581	1,560,895	-	-
Prof & Tech Services						
502006 Contracted Services	304,957	260,788	422,200	437,000	-	-
502008 Med & Psych	55,545	72,545	76,000	80,600	-	-
502020 Permits & Licenses	6,365	5,274	4,700	4,700	-	-
Total Prof & Tech Services	366,867	338,607	502,900	522,300	-	-
Property Services						
502106 Cell Phone/Wireless Services	4,863	7,604	-	-	-	-
502140 Rent/Lease	11,942	9,975	18,500	16,000	-	-
Total Property Services	16,806	17,580	18,500	16,000	-	-
Other Services						
502204 Printing	17,858	29,017	50,500	50,300	-	-
502208 Promotion	33,243	27,775	84,100	87,100	-	-
502212 Dues & Memberships	17,689	22,523	10,400	10,400	-	-
502214 Training & Education	33,473	50,082	85,700	86,300	-	-
502215 Travel Expenses	2,408	13,987	24,900	24,900	-	-
502216 Meals	3,757	3,346	2,300	4,300	-	-
Total Other Services	108,428	146,730	257,900	263,300	-	-
Materials						
502301 Office Supplies	9,258	21,266	26,600	26,600	-	-
502314 Minor Equipment & Tools	11,171	29,402	9,600	9,600	-	-
502316 Equip Supplies, Parts, Maint	608	608	500	3,000	-	-
502360 Books & Publications	1,639	450	1,700	1,700	-	-
502361 Postage & Delivery	95,040	122,904	158,600	178,600	-	-
502363 Computer/Software/Maint	165,594	45,712	47,900	62,100	-	-
502364 Employee Recognition	354	184	3,700	3,700	-	-
Total Materials	283,664	220,526	248,600	285,300	-	-

Line Item Detail by Department

Administrative Services Fund

Citywide Services

Requirements by Account	2021/22 Actual	2022/23 Actual	2023/24 Revised Budget	2024/25 City Manager Proposed	2024/25 Budget Committee Approved	2024/25 City Council Approved
City Grant & Contrib						
502408 Incentive Programs	1,833	2,353	27,700	21,700	-	-
502410 Contributions/City Match	-	18,024	21,000	21,000	-	-
Total City Grant & Contrib	1,833	20,377	48,700	42,700	-	-
Insurance						
502510 Claims Paid	5,000	-	-	-	-	-
502525 Unemployment	-	-	190,000	190,000	-	-
Total Insurance	5,000	-	190,000	190,000	-	-
Capital Outlay						
503008 Equipment	-	-	14,500	-	-	-
Total Capital Outlay	-	-	14,500	-	-	-
Citywide Services Total	3,756,988	4,026,206	4,758,797	5,162,767	-	-

Department Requirements

Administrative Services Fund

Community Livability

	2021/22 Actual	2022/23 Actual	2023/24 Revised Budget	2024/25 City Manager Proposed	2024/25 Budget Committee Approved	2024/25 City Council Approved
Requirements by Division						
Neighborhoods & Comm Engag	340,580	-	-	-	-	-
Livability & Code Services	666,220	-	-	-	-	-
Mediation Services	290,881	-	-	-	-	-
Community Livability Total	1,297,681	-	-			

Requirements by Category

Personnel Services	1,139,881	-	-	-	-	-
Materials & Services	157,800	-	-	-	-	-
Community Livability Total	1,297,681	-	-			

Requirements by Type

Administrative Services Fund

Community Livability

	2021/22 Actual	2022/23 Actual	2023/24 Revised Budget	2024/25 City Manager Proposed	2024/25 Budget Committee Approved	2024/25 City Council Approved
Requirements by Type						
Personnel	707,412	-	-	-	-	-
Benefits	432,469	-	-	-	-	-
Prof & Tech Services	90,399	-	-	-	-	-
Property Services	7,820	-	-	-	-	-
Other Services	16,317	-	-	-	-	-
Materials	22,699	-	-	-	-	-
City Grant & Contrib	20,566	-	-	-	-	-
Community Livability Total	1,297,681	-	-	-	-	-

Line Item Detail by Department

Administrative Services Fund

Community Livability

Requirements by Account	2021/22 Actual	2022/23 Actual	2023/24 Revised Budget	2024/25 City Manager Proposed	2024/25 Budget Committee Approved	2024/25 City Council Approved
Personnel						
501001 Wages/Salaries	668,484	-	-	-	-	-
501004 Limited Term	25,120	-	-	-	-	-
501006 Temporary & Seasonal	7,496	-	-	-	-	-
501010 Overtime	851	-	-	-	-	-
501030 Premium Pay	4,661	-	-	-	-	-
501070 Accrued Comp Absence	800	-	-	-	-	-
Total Personnel	707,412	-	-	-	-	-
Benefits						
501101 FICA	56,639	-	-	-	-	-
501102 Tri-Met Tax	5,921	-	-	-	-	-
501110 PERS - Employer	107,147	-	-	-	-	-
501111 PERS - IAP Pickup	42,068	-	-	-	-	-
501112 PERS - Bond	25,262	-	-	-	-	-
501120 Health Insurance	153,013	-	-	-	-	-
501121 Dental Insurance	15,142	-	-	-	-	-
501122 Workers' Compensation	12,368	-	-	-	-	-
501130 Other Benefits	14,911	-	-	-	-	-
Total Benefits	432,469	-	-	-	-	-
Prof & Tech Services						
502006 Contracted Services	90,399	-	-	-	-	-
Total Prof & Tech Services	90,399	-	-	-	-	-
Property Services						
502106 Cell Phone/Wireless Services	6,908	-	-	-	-	-
502140 Rent/Lease	912	-	-	-	-	-
Total Property Services	7,820	-	-	-	-	-
Other Services						
502204 Printing	9,401	-	-	-	-	-
502208 Promotion	5,296	-	-	-	-	-
502212 Dues & Memberships	725	-	-	-	-	-
502214 Training & Education	415	-	-	-	-	-
502216 Meals	480	-	-	-	-	-
Total Other Services	16,317	-	-	-	-	-
Materials						
502301 Office Supplies	4,335	-	-	-	-	-
502314 Minor Equipment & Tools	761	-	-	-	-	-
502326 PPE & Uniforms	1,309	-	-	-	-	-
502360 Books & Publications	56	-	-	-	-	-
502361 Postage & Delivery	10,282	-	-	-	-	-
502363 Computer/Software/Maint	5,875	-	-	-	-	-
502364 Employee Recognition	80	-	-	-	-	-
Total Materials	22,699	-	-	-	-	-
City Grant & Contrib						
502408 Incentive Programs	498	-	-	-	-	-
502410 Contributions/City Match	20,068	-	-	-	-	-
Total City Grant & Contrib	20,566	-	-	-	-	-
Community Livability Total	1,297,681	-	-	-	-	-

Resources and Requirements by Fund

Equipment Replacement Fund

	2021/22 Actual	2022/23 Actual	2023/24 Revised Budget	2024/25 City Manager Proposed	2024/25 Budget Committee Approved	2024/25 City Council Approved
Resources						
Intergovernmental	-	33,828	31,000	-	-	-
Miscellaneous Income	235,755	428,923	7,671,900	9,463,500	-	-
Interfund Transfers	171,549	108,152	239,400	137,300	-	-
Internal Svc Chrg	5,644,698	4,915,788	2,101,492	2,158,700	-	-
Beginning Balance	19,772,623	24,016,612	18,800,000	22,413,900	-	-
Total Resources	25,824,626	29,503,303	28,843,792	34,173,400	-	-
Requirements						
Citywide Services	1,808,014	5,985,385	8,207,300	10,610,900	-	-
<i>Operating Total</i>	<i>1,808,014</i>	<i>5,985,385</i>	<i>8,207,300</i>	<i>10,610,900</i>	-	-
Other Requirements	-	-	7,389,900	9,127,200	-	-
Unappropriated	24,016,612	23,517,919	13,246,592	14,435,300	-	-
<i>Non-Operating Total</i>	<i>24,016,612</i>	<i>23,517,919</i>	<i>20,636,492</i>	<i>23,562,500</i>	-	-
Total Requirements	25,824,626	29,503,303	28,843,792	34,173,400	-	-

Department Requirements

Equipment Replacement Fund

Citywide Services

	2021/22 Actual	2022/23 Actual	2023/24 Revised Budget	2024/25 City Manager Proposed	2024/25 Budget Committee Approved	2024/25 City Council Approved
Requirements by Division						
Equipment Replacement	1,808,014	5,985,385	8,207,300	10,610,900	-	-
Citywide Services Total	1,808,014	5,985,385	8,207,300	10,610,900	-	-

Requirements by Category

Materials & Services	581,623	24,858	92,300	260,400	-	-
Capital Outlay	1,226,391	5,960,527	8,115,000	10,350,500	-	-
Citywide Services Total	1,808,014	5,985,385	8,207,300	10,610,900	-	-

Requirements by Type

Equipment Replacement Fund

Citywide Services

Requirements by Type	2021/22 Actual	2022/23 Actual	2023/24 Revised Budget	2024/25 City Manager Proposed	2024/25 Budget Committee Approved	2024/25 City Council Approved
Materials	581,623	24,858	92,300	260,400	-	-
Capital Outlay	1,226,391	5,960,527	8,115,000	10,350,500	-	-
Citywide Services Total	1,808,014	5,985,385	8,207,300	10,610,900	-	-

Expenditure Information by Fund & Department

Fund: Equipment Replacement Fund

Dept: Citywide Services

FY 2024/25 BUDGET HIGHLIGHTS

Materials and Services

Computer/Software/Maint \$168,100 increase. Reflects anticipated expenditures for fiscal year 2024/25. Please see the Equipment Replacement Schedule for more detail.

Capital Outlay

Equipment \$1,985,600 increase. Reflects anticipated expenditures for fiscal year 2024/25. Please see the Equipment Replacement Schedule for more detail.

NOTE: Commentary on line items of variances of +/- 10% from fiscal year 2023/24 to fiscal year 2024/25 proposed. This does not include internal service charges allocated to each fund/division from the City's internal service providers. For a complete explanation, see the Internal Service Charge Manual.

Line Item Detail by Department

Equipment Replacement Fund

Citywide Services

Requirements by Account	2021/22 Actual	2022/23 Actual	2023/24 Revised Budget	2024/25 City Manager Proposed	2024/25 Budget Committee Approved	2024/25 City Council Approved
Materials						
502314 Minor Equipment & Tools	4,913	24,858	-	-	-	-
502363 Computer/Software/Maint	576,710	-	92,300	260,400	-	-
Total Materials	581,623	24,858	92,300	260,400	-	-
Capital Outlay						
503008 Equipment	421,844	673,848	4,332,200	6,317,800	-	-
503010 Motor Vehicles	804,547	5,286,679	3,782,800	4,032,700	-	-
Total Capital Outlay	1,226,391	5,960,527	8,115,000	10,350,500	-	-
Citywide Services Total	1,808,014	5,985,385	8,207,300	10,610,900	-	-

Equipment Replacement

Equipment Replacement Schedule for FY 2024/25 (Carryover)

	Vehicles	Other Equipment	Computer Equipment	Total
Police				
1 Crisis Negotiator	191,048			
3 Patrol SUVs	209,399			
1 Command SUV	80,958			
1 Truck	70,246			
1 Utility Vehicle		22,688		
				574,339
Fire				
1 Cargo Van	58,710			
1 Pickup Truck	50,367			
2 Compressors		96,672		
1 Air Storage System		38,787		
5 Treadmills		36,157		
Radios		507,240		
Thermal Imaging Camera		133,316		
Communication Equipment (various)		38,301		
Search Camera		16,917		
Fire Equipment (various)		70,254		
				1,046,721
Economic & Development Services				
2 SUVs	60,152			
				60,152
Environmental Services				
7 Cab & Chassis	670,581			
1 Camera Van	360,146			
5 Pickups	226,291			
1 Dump Truck	209,045			
1 Bucket Truck	150,000			
2 Trucks	130,206			
1 Cargo Van	44,805			
1 SUV	40,891			
1 Sedan	32,342			
5 Tractors, Loaders & Backhoes		592,276		
1 Front Loader		249,161		
1 PUP Trailer		209,041		
1 Roller		171,091		
5 Variable Message Boards		170,099		
1 Generator		148,756		
2 Trailers		124,898		
1 Emergency Water Distribution System		85,718		
1 Debris Separator		71,654		
1 Compressor		30,804		
Sensors (various)		132,810		
Camera Systems		98,772		
Environmental Services Equipment (various)		51,752		
				4,001,139
Fleet & Facilities				
Security System	71,824			
				71,824
Emergency Management				
Communication Equipment		6,930		
				6,930
<i>Carryover Subtotal</i>	<u>2,657,011</u>	<u>3,104,094</u>	<u>-</u>	<u>5,761,105</u>

Equipment Replacement

Equipment Replacement Schedule for FY 2024/25

	Vehicles	Other Equipment	Computer Equipment	Total
Police				
2 Patrol SUVs	122,982			
3 Patrol Motorcycles	132,870			
1 Bomb Suit		41,320		
Radios		1,575,095		
Evidence Management System		45,422		
Crisis Communication System		40,007		
Various Security Cameras		83,319		
Police Equipment (various)		104,781		
				2,145,796
Fire & Emergency Services				
1 Quick Response Vehicle	107,120			
1 Fill Containment System		18,916		
				126,036
Economic & Development Services				
1 Plotter		7,531		
				7,531
Community Livability				
1 Pickup Truck	42,230			
				42,230
Parks				
2 Commercial Lawn Mowers		154,785		
1 Utility Vehicle		22,689		
Blower		9,175		
				186,649
Environmental Services				
1 Camera Van	434,202			
3 Cab & Chassis	243,492			
3 Pickup Trucks	155,427			
1 SUV	30,076			
1 Cargo Van	34,711			
1 PUP Trailer		215,197		
1 Backhoe		141,833		
1 Excavator		92,654		
1 Generator		43,706		
1 Trailer		42,757		
1 Water Tank		40,311		
1 Sprayer		30,000		
1 Paver		22,314		
Environmental Services Equipment (various)		110,391		
				1,637,071
Fleet and Facilities				
1 Vehicle Lifting System		88,319		
				88,319
Budget & Finance (Utility Billing)				
1 Pickup	40,582			
				40,582
Information Technology				
Switches		275,000		
				275,000
Emergency Management				
1 SUV	40,067			
				40,067
<i>FY 2024/25 Subtotal</i>	<u>1,383,759</u>	<u>3,205,522</u>	<u>-</u>	<u>4,589,281</u>
Grand Total for FY 2024/25	<u>4,040,770</u>	<u>6,309,616</u>	<u>-</u>	<u>10,350,386</u>

Resources and Requirements by Fund

Workers' Comp & Liability Mgmt Fund

	2021/22 Actual	2022/23 Actual	2023/24 Revised Budget	2024/25 City Manager Proposed	2024/25 Budget Committee Approved	2024/25 City Council Approved
Resources						
Miscellaneous Income	202,388	306,491	171,000	279,000	-	-
Internal Payments	1,801,348	1,942,745	2,040,000	2,170,000	-	-
Internal Svc Chrg	1,936,524	2,362,874	3,029,998	3,348,204	-	-
Beginning Balance	4,480,061	4,909,312	3,452,000	5,211,400	-	-
Total Resources	8,420,320	9,521,421	8,692,998	11,008,604	-	-
Requirements						
City Attorney's Office	3,511,008	3,521,113	7,102,307	8,307,182	-	-
<i>Operating Total</i>	<i>3,511,008</i>	<i>3,521,113</i>	<i>7,102,307</i>	<i>8,307,182</i>	-	-
Contingency	-	-	875,000	1,272,400	-	-
Unappropriated	4,909,312	6,000,308	715,691	1,429,022	-	-
<i>Non-Operating Total</i>	<i>4,909,312</i>	<i>6,000,308</i>	<i>1,590,691</i>	<i>2,701,422</i>	-	-
Total Requirements	8,420,320	9,521,421	8,692,998	11,008,604	-	-

Department Requirements

Workers' Comp & Liability Mgmt Fund

City Attorney's Office

	2021/22 Actual	2022/23 Actual	2023/24 Revised Budget	2024/25 City Manager Proposed	2024/25 Budget Committee Approved	2024/25 City Council Approved
Requirements by Division						
Workers' Compensation Mgmt	1,407,100	1,469,249	3,526,309	4,177,678	-	-
Liability Management	2,103,908	2,051,864	3,575,998	4,129,504	-	-
City Attorney's Office Total	3,511,008	3,521,113	7,102,307	8,307,182	-	-

Requirements by Category

Personnel Services	633,273	652,202	863,307	763,382	-	-
Materials & Services	2,877,735	2,868,911	6,239,000	7,543,800	-	-
City Attorney's Office Total	3,511,008	3,521,113	7,102,307	8,307,182	-	-

Requirements by Type

Workers' Comp & Liability Mgmt Fund

City Attorney's Office

Requirements by Type	2021/22 Actual	2022/23 Actual	2023/24 Revised Budget	2024/25 City Manager Proposed	2024/25 Budget Committee Approved	2024/25 City Council Approved
Personnel	406,167	402,332	584,068	596,728	-	-
Benefits	227,106	249,870	279,239	166,654	-	-
Prof & Tech Services	103,860	107,781	162,000	171,000	-	-
Other Services	175	595	14,500	14,800	-	-
Materials	5,277	120	5,500	5,500	-	-
City Grant & Contrib	-	-	1,500	1,500	-	-
Insurance	2,768,422	2,760,415	6,055,500	7,351,000	-	-
City Attorney's Office Total	3,511,008	3,521,113	7,102,307	8,307,182	-	-

Expenditure Information by Fund & Department

Fund: Workers' Comp & Liability Mgmt

Dept: City Attorney's Office

FY 2024/25 BUDGET HIGHLIGHTS

Materials and Services

Claims Paid	\$402,000 increase. Based on actuarial claims estimates.
Claims Outstanding	\$500,000 increase. Based on actuarial claims estimates.
Fees & Premiums	\$393,500 increase. Reflects anticipated premium increases based on broker estimates.

NOTE: Commentary on line items of variances of +/- 10% from fiscal year 2023/24 to fiscal year 2024/25 proposed. This does not include internal service charges allocated to each fund/division from the City's internal service providers. For a complete explanation, see the Internal Service Charge Manual.

Line Item Detail by Department

Workers' Comp & Liability Mgmt Fund

City Attorney's Office

Requirements by Account	2021/22 Actual	2022/23 Actual	2023/24 Revised Budget	2024/25 City Manager Proposed	2024/25 Budget Committee Approved	2024/25 City Council Approved
Personnel						
501001 Wages/Salaries	378,667	401,827	581,008	593,420	-	-
501030 Premium Pay	900	505	3,060	3,308	-	-
501070 Accrued Comp Absence	26,600	-	-	-	-	-
Total Personnel	406,167	402,332	584,068	596,728	-	-
Benefits						
501101 FICA	28,780	32,040	44,938	18,984	-	-
501102 Tri-Met Tax	2,997	3,279	4,753	2,033	-	-
501110 PERS - Employer	74,430	76,635	126,550	59,578	-	-
501111 PERS - IAP Pickup	22,337	23,407	35,045	14,849	-	-
501112 PERS - Bond	13,723	15,131	21,496	9,082	-	-
501120 Health Insurance	62,780	72,221	27,500	47,008	-	-
501121 Dental Insurance	5,966	6,066	3,442	3,442	-	-
501122 Workers' Compensation	8,884	9,585	7,748	3,555	-	-
501130 Other Benefits	7,210	11,507	7,767	8,123	-	-
Total Benefits	227,106	249,870	279,239	166,654	-	-
Prof & Tech Services						
502006 Contracted Services	67,500	85,772	112,000	123,000	-	-
502008 Med & Psych	36,360	22,009	50,000	48,000	-	-
Total Prof & Tech Services	103,860	107,781	162,000	171,000	-	-
Other Services						
502212 Dues & Memberships	-	170	1,000	1,000	-	-
502214 Training & Education	175	425	11,500	11,500	-	-
502215 Travel Expenses	-	-	2,000	2,300	-	-
Total Other Services	175	595	14,500	14,800	-	-
Materials						
502324 First Aid & Safety	5,277	-	1,500	1,500	-	-
502326 PPE & Uniforms	-	-	2,000	2,000	-	-
502363 Computer/Software/Maint	-	-	2,000	2,000	-	-
502364 Employee Recognition	-	120	-	-	-	-
Total Materials	5,277	120	5,500	5,500	-	-
City Grant & Contrib						
502408 Incentive Programs	-	-	1,500	1,500	-	-
Total City Grant & Contrib	-	-	1,500	1,500	-	-
Insurance						
502510 Claims Paid	986,236	556,418	3,281,000	3,683,000	-	-
502515 Claims Outstanding	237,206	253,155	200,000	700,000	-	-
502520 Fees & Premiums	1,544,980	1,950,843	2,574,500	2,968,000	-	-
Total Insurance	2,768,422	2,760,415	6,055,500	7,351,000	-	-
City Attorney's Office Total	3,511,008	3,521,113	7,102,307	8,307,182	-	-

Resources and Requirements by Fund

COG Health & Dental Plans Fund

	2021/22 Actual	2022/23 Actual	2023/24 Revised Budget	2024/25 City Manager Proposed	2024/25 Budget Committee Approved	2024/25 City Council Approved
Resources						
Miscellaneous Income	931,909	1,358,807	1,723,000	2,685,000	-	-
Internal Payments	7,619,459	8,107,455	10,917,000	13,599,000	-	-
Beginning Balance	6,943,117	7,966,229	7,370,000	6,387,000	-	-
Total Resources	15,494,485	17,432,491	20,010,000	22,671,000	-	-
Requirements						
Citywide Services	7,368,256	10,226,226	11,921,700	16,504,000	-	-
<i>Operating Total</i>	7,368,256	10,226,226	11,921,700	16,504,000	-	-
Transfers	160,000	284,000	284,000	299,000	-	-
Contingency	-	-	1,832,000	2,480,000	-	-
Unappropriated	7,966,229	6,922,266	5,972,300	3,388,000	-	-
<i>Non-Operating Total</i>	8,126,229	7,206,266	8,088,300	6,167,000	-	-
Total Requirements	15,494,485	17,432,491	20,010,000	22,671,000	-	-

Department Requirements

COG Health & Dental Plans Fund

Citywide Services

	2021/22 Actual	2022/23 Actual	2023/24 Revised Budget	2024/25 City Manager Proposed	2024/25 Budget Committee Approved	2024/25 City Council Approved
Requirements by Division						
COG Health Plans	6,773,867	9,611,432	10,938,700	15,399,000	-	-
COG Dental Plan	594,389	614,794	983,000	1,105,000	-	-
Citywide Services Total	7,368,256	10,226,226	11,921,700	16,504,000	-	-

Requirements by Category

Materials & Services	7,368,256	10,226,226	11,921,700	16,504,000	-	-
Citywide Services Total	7,368,256	10,226,226	11,921,700	16,504,000	-	-

Requirements by Type

COG Health & Dental Plans Fund

Citywide Services

Requirements by Type	2021/22 Actual	2022/23 Actual	2023/24 Revised Budget	2024/25 City Manager Proposed	2024/25 Budget Committee Approved	2024/25 City Council Approved
Prof & Tech Services	301,287	291,017	434,700	383,000	-	-
Insurance	7,066,968	9,935,209	11,487,000	16,121,000	-	-
Citywide Services Total	7,368,256	10,226,226	11,921,700	16,504,000	-	-

Expenditure Information by Fund & Department

Fund: COG Health & Dental Plans

Dept: Citywide Services

FY 2024/25 BUDGET HIGHLIGHTS

Materials and Services

Contracted Services	(\$51,700) decrease. Reflects anticipated contract costs based on participation and providers.
Claims Paid	\$4,494,000 increase. Reflects trends of historical claims paid, plan demographics and inflation. An additional allowance has been made for large claims that would be offset through reimbursement by insurance policies.
Fees & Premiums	\$140,000 increase. Reflects anticipated premium increases and costs related to added positions.

NOTE: Commentary on line items of variances of +/- 10% from fiscal year 2023/24 to fiscal year 2024/25 proposed. This does not include internal service charges allocated to each fund/division from the City's internal service providers. For a complete explanation, see the Internal Service Charge Manual.

Line Item Detail by Department

COG Health & Dental Plans Fund

Citywide Services

Requirements by Account	2021/22 Actual	2022/23 Actual	2023/24 Revised Budget	2024/25 City Manager Proposed	2024/25 Budget Committee Approved	2024/25 City Council Approved
Prof & Tech Services						
502006 Contracted Services	301,287	291,017	434,700	383,000	-	-
Total Prof & Tech Services	301,287	291,017	434,700	383,000	-	-
Insurance						
502510 Claims Paid	6,310,714	9,099,915	10,388,000	14,882,000	-	-
502520 Fees & Premiums	756,254	835,293	1,099,000	1,239,000	-	-
Total Insurance	7,066,968	9,935,209	11,487,000	16,121,000	-	-
Citywide Services Total	7,368,256	10,226,226	11,921,700	16,504,000	-	-



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. Each type of activity has a specific SDC charge. 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. In fiscal year 2024/25, the City expects to draw from its Water Infrastructure Financing and Innovation Act (WIFIA) loan.

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

Special Revenue & Non-Operating Funds Overview

- *Stormwater Debt Service Fund* – This fund accounts for reserves and the payment of principal and interest for stormwater related debt service. Transfers from the Stormwater Fund provide revenue for this fund. Requirements consist of debt service payments.
- *Wastewater Debt Service Fund* – This fund accounts for reserves and the payment of principal and interest. Transfers from the Wastewater Fund provide revenue for this fund. Requirements consist of debt service payments.

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 are payments from the Rockwood/West Gresham Urban Renewal District. The Gresham Redevelopment Commission now issues its own debt directly, instead of relying on the City of Gresham to issue debt on behalf of the Commission. As of June 30, 2023, all outstanding debt has been repaid. This fund is closed starting in fiscal year 2023/24.
- *City Facility Debt Service Fund* – This fund reflects the debt service payments related to the roof of the Public Safety Building and a fiscal year 2018/19 property acquisition.

Resources and Requirements by Fund

Designated Purpose Fund

	2021/22 Actual	2022/23 Actual	2023/24 Revised Budget	2024/25 City Manager Proposed	2024/25 Budget Committee Approved	2024/25 City Council Approved
Resources						
Taxes	-	-	-	278,400	-	-
Intergovernmental	15,183,252	18,233,127	17,375,200	20,818,900	-	-
Charges for Services	412,804	259,026	588,200	500,700	-	-
Miscellaneous Income	2,414,752	2,173,740	1,436,700	1,959,200	-	-
Interfund Transfers	305,074	344,909	1,527,450	1,435,200	-	-
Beginning Balance	6,610,215	17,182,481	30,407,494	28,299,400	-	-
Total Resources	24,926,096	38,193,283	51,335,044	53,291,800	-	-
Requirements						
City Manager's Office	52,825	6,991	7,000	-	-	-
Citywide Services	4,218,286	2,294,418	15,971,623	12,696,805	-	-
Police	394,655	436,967	2,204,600	1,809,700	-	-
Fire	355,143	218,839	553,100	1,287,122	-	-
Urban Design & Planning	43,239	33,496	419,500	8,868,444	-	-
Economic & Development Service	111,074	55,461	18,305,500	9,844,000	-	-
Community Livability	524,163	3,231,319	3,210,092	1,980,805	-	-
Parks	-	41,705	2,217,000	4,655,301	-	-
Environmental Services	344,231	405,853	2,001,000	5,604,000	-	-
<i>Operating Total</i>	<i>6,043,615</i>	<i>6,725,049</i>	<i>44,889,415</i>	<i>46,746,177</i>	-	-
Transfers	1,700,000	1,350,000	3,836,168	4,641,200	-	-
Unappropriated	17,182,481	30,118,235	2,609,461	1,904,423	-	-
<i>Non-Operating Total</i>	<i>18,882,481</i>	<i>31,468,235</i>	<i>6,445,629</i>	<i>6,545,623</i>	-	-
Total Requirements	24,926,096	38,193,283	51,335,044	53,291,800	-	-

Department Requirements

Designated Purpose Fund

City Manager's Office

	2021/22 Actual	2022/23 Actual	2023/24 Revised Budget	2024/25 City Manager Proposed	2024/25 Budget Committee Approved	2024/25 City Council Approved
Requirements by Division						
Gresham Art Committee	163	6,991	7,000	-	-	-
Metro Mayor's Consortium	27,467	-	-	-	-	-
Gresham's Centennial	2,482	-	-	-	-	-
Arts & Cultural Grants	22,712	-	-	-	-	-
City Manager's Office Total	52,825	6,991	7,000	-	-	-

Requirements by Category

Materials & Services	52,825	6,991	7,000	-	-	-
City Manager's Office Total	52,825	6,991	7,000	-	-	-

Requirements by Type

Designated Purpose Fund

City Manager's Office

	2021/22 Actual	2022/23 Actual	2023/24 Revised Budget	2024/25 City Manager Proposed	2024/25 Budget Committee Approved	2024/25 City Council Approved
Requirements by Type						
Prof & Tech Services	118	-	-	-	-	-
Other Services	-	58	3,700	-	-	-
Materials	45	-	900	-	-	-
City Grant & Contrib	52,662	6,933	2,400	-	-	-
City Manager's Office Total	52,825	6,991	7,000	-	-	-

Expenditure Information by Fund & Department

Fund: Designated Purpose
Dept: City Manager's Office

FY 2024/25 BUDGET HIGHLIGHTS

Beginning in fiscal year 2024/25, this department no longer has any activity in this fund.

NOTE: Commentary on line items of variances of +/- 10% from fiscal year 2023/24 to fiscal year 2024/25 proposed. This does not include internal service charges allocated to each fund/division from the City's internal service providers. For a complete explanation, see the Internal Service Charge Manual.

Line Item Detail by Department

Designated Purpose Fund

City Manager's Office

Requirements by Account	2021/22 Actual	2022/23 Actual	2023/24 Revised Budget	2024/25 City Manager Proposed	2024/25 Budget Committee Approved	2024/25 City Council Approved
Prof & Tech Services						
502006 Contracted Services	118	-	-	-	-	-
Total Prof & Tech Services	118	-	-	-	-	-
Other Services						
502204 Printing	-	-	600	-	-	-
502208 Promotion	-	-	100	-	-	-
502216 Meals	-	58	3,000	-	-	-
Total Other Services	-	58	3,700	-	-	-
Materials						
502301 Office Supplies	45	-	500	-	-	-
502314 Minor Equipment & Tools	-	-	300	-	-	-
502361 Postage & Delivery	-	-	100	-	-	-
Total Materials	45	-	900	-	-	-
City Grant & Contrib						
502408 Incentive Programs	-	-	2,400	-	-	-
502410 Contributions/City Match	25,194	-	-	-	-	-
502420 Passthrough Payment	27,467	6,933	-	-	-	-
Total City Grant & Contrib	52,662	6,933	2,400	-	-	-
City Manager's Office Total	52,825	6,991	7,000	-	-	-

Department Requirements

Designated Purpose Fund

Citywide Services

	2021/22 Actual	2022/23 Actual	2023/24 Revised Budget	2024/25 City Manager Proposed	2024/25 Budget Committee Approved	2024/25 City Council Approved
Requirements by Division						
Emergency Management	-	-	285,948	266,946	-	-
American Rescue Plan Act	4,196,686	1,940,079	15,111,675	11,378,159	-	-
Gresham Sponsored Events	-	96,018	353,600	82,300	-	-
ARPA Passthrough Projects	-	200,000	-	-	-	-
Citywide Grants	-	2,368	35,000	-	-	-
Tourism TLT	-	-	-	278,400	-	-
Settlements	-	-	-	482,000	-	-
Deferred Compensation Admin	21,600	24,361	83,100	48,000	-	-
Community Enhancement Program	-	1,042	77,000	134,500	-	-
Arts & Cultural Grants	-	30,550	25,300	26,500	-	-
Citywide Services Total	4,218,286	2,294,418	15,971,623	12,696,805	-	-
Requirements by Category						
Personnel Services	1,904,521	1,097,760	3,106,703	1,322,905	-	-
Materials & Services	2,313,765	1,140,591	12,182,920	10,649,500	-	-
Capital Outlay	-	56,066	682,000	724,400	-	-
Citywide Services Total	4,218,286	2,294,418	15,971,623	12,696,805	-	-

Requirements by Type

Designated Purpose Fund

Citywide Services

Requirements by Type	2021/22 Actual	2022/23 Actual	2023/24 Revised Budget	2024/25 City Manager Proposed	2024/25 Budget Committee Approved	2024/25 City Council Approved
Personnel	1,610,611	704,964	1,745,490	796,129	-	-
Benefits	293,910	392,796	1,361,213	526,776	-	-
Prof & Tech Services	101,018	570,766	11,067,700	10,103,300	-	-
Property Services	235	2,926	95,100	17,100	-	-
Other Services	600	42,838	159,400	211,700	-	-
Materials	86,772	333,032	253,520	44,700	-	-
City Grant & Contrib	2,125,140	188,232	297,500	248,800	-	-
Internal Payments	-	2,797	309,700	23,900	-	-
Capital Outlay	-	56,066	682,000	724,400	-	-
Citywide Services Total	4,218,286	2,294,418	15,971,623	12,696,805	-	-

Expenditure Information by Fund & Department

Fund: Designated Purpose

Dept: Citywide Services

FY 2024/25 BUDGET HIGHLIGHTS

Personnel Services

Wages/Salaries	(\$19,685) decrease. Reflects ARPA positions transitioning to permanent funding sources.
Limited Term	(\$1,211,437) decrease. Reflects ARPA positions transitioning to permanent funding sources.
Overtime	\$240,000 increase. Based on the ARPA allocation for Police violence intervention missions.
Premium Pay	\$41,761 increase. Based on the ARPA funding available for hiring incentives to increase interest in Police positions and a shift from the Incentives Programs line-item where this was previously budgeted.

Materials and Services

Rent/Lease	(\$75,182) decrease. Reflects a shift of responsibility of Gresham events to other organizations.
Printing	(\$8,782) decrease. Reflects a shift responsibility of Gresham events to other organizations.
Promotion	\$55,455 increase. Reflects anticipated available funding for Community Enhancement grants.
Office Supplies	(\$9,641) decrease. Reflects a shift of responsibility of Gresham events to other organizations.
Minor Equipment & Tools	(\$179,500) decrease. Based on remaining ARPA allocations for equipment.
Signs	(\$6,423) decrease. Reflects a shift of responsibility of Gresham events to other organizations.
Computer/Software/Maint	(\$13,000) decrease. The city's emergency notification software is no longer eligible for grant funding. This expense has been moved to Citywide Services in the Administrative Services Fund.
CDBG/HOME Expense	(\$47,800) decrease. Based on remaining ARPA allocations for CDBG/HOME administration expenses.
Incentive Programs	(\$97,100) decrease. Reflects a shift to the Premium Pay line item to budget consistently with where expenditures occur.
Contributions/City Match	\$101,200 increase. Reflects the tourism related Transient Lodging Tax and associated expenses being moved to this fund from the General Fund.
Internal Professional Services	(\$285,800) decrease. Based on remaining ARPA allocations for administration expenses.

NOTE: Commentary on line items of variances of +/- 10% from fiscal year 2023/24 to fiscal year 2024/25 proposed. This does not include internal service charges allocated to each fund/division from the City's internal service providers. For a complete explanation, see the Internal Service Charge Manual.

Expenditure Information by Fund & Department

Capital Outlay

Motor Vehicles	(\$370,000) decrease. Reflects remaining ARPA allocations for vehicle purchases.
Hardware and Software	(\$87,600) decrease. Reflects remaining ARPA allocations for IT projects.

NOTE: Commentary on line items of variances of +/- 10% from fiscal year 2023/24 to fiscal year 2024/25 proposed. This does not include internal service charges allocated to each fund/division from the City's internal service providers. For a complete explanation, see the Internal Service Charge Manual.

Line Item Detail by Department

Designated Purpose Fund

Citywide Services

Requirements by Account	2021/22 Actual	2022/23 Actual	2023/24 Revised Budget	2024/25 City Manager Proposed	2024/25 Budget Committee Approved	2024/25 City Council Approved
Personnel						
501001 Wages/Salaries	104,149	164,999	135,124	115,439	-	-
501004 Limited Term	72,156	465,429	1,577,127	365,690	-	-
501010 Overtime	509,423	24,988	15,000	255,000	-	-
501030 Premium Pay	924,883	49,547	18,239	60,000	-	-
Total Personnel	1,610,611	704,964	1,745,490	796,129	-	-
Benefits						
501101 FICA	84,817	54,044	134,807	60,884	-	-
501102 Tri-Met Tax	8,732	5,429	14,262	993	-	-
501110 PERS - Employer	74,591	84,627	397,032	181,624	-	-
501111 PERS - IAP Pickup	18,347	22,278	104,785	47,710	-	-
501112 PERS - Bond	37,155	18,660	64,271	29,263	-	-
501120 Health Insurance	31,108	150,337	485,967	199,888	-	-
501121 Dental Insurance	2,927	12,881	42,837	744	-	-
501122 Workers' Compensation	32,532	19,297	38,835	1,863	-	-
501130 Other Benefits	3,702	25,245	78,417	3,807	-	-
Total Benefits	293,910	392,796	1,361,213	526,776	-	-
Prof & Tech Services						
502006 Contracted Services	101,018	570,766	11,067,400	10,103,100	-	-
502020 Permits & Licenses	-	-	300	200	-	-
Total Prof & Tech Services	101,018	570,766	11,067,700	10,103,300	-	-
Property Services						
502106 Cell Phone/Wireless Services	235	706	2,900	-	-	-
502140 Rent/Lease	-	2,220	92,200	17,100	-	-
Total Property Services	235	2,926	95,100	17,100	-	-
Other Services						
502204 Printing	-	894	13,000	4,300	-	-
502208 Promotion	-	32,997	93,000	148,500	-	-
502212 Dues & Memberships	600	-	15,000	11,400	-	-
502214 Training & Education	-	300	13,400	17,800	-	-
502215 Travel Expenses	-	5,495	11,100	14,000	-	-
502216 Meals	-	3,152	13,900	15,700	-	-
Total Other Services	600	42,838	159,400	211,700	-	-
Materials						
502301 Office Supplies	-	4,017	12,700	3,100	-	-
502314 Minor Equipment & Tools	17,579	1,524	190,500	11,000	-	-
502316 Equip Supplies, Parts, Maint	-	-	1,000	1,300	-	-
502324 First Aid & Safety	16,537	2,646	-	-	-	-
502326 PPE & Uniforms	2,460	720	26,220	25,500	-	-
502341 Signs	-	1,752	9,500	3,100	-	-
502360 Books & Publications	-	-	100	100	-	-
502361 Postage & Delivery	-	150	500	600	-	-
502363 Computer/Software/Maint	50,197	322,223	13,000	-	-	-
Total Materials	86,772	333,032	253,520	44,700	-	-

Line Item Detail by Department

Designated Purpose Fund

Citywide Services

Requirements by Account	2021/22 Actual	2022/23 Actual	2023/24 Revised Budget	2024/25 City Manager Proposed	2024/25 Budget Committee Approved	2024/25 City Council Approved
City Grant & Contrib						
502402 CDBG/HOME Expense	59,514	39,495	91,400	43,600	-	-
502406 Customer Assistance	-	118,187	73,700	68,700	-	-
502408 Incentive Programs	-	-	97,100	-	-	-
502410 Contributions/City Match	2,065,626	30,550	35,300	136,500	-	-
Total City Grant & Contrib	2,125,140	188,232	297,500	248,800	-	-
Internal Payments						
502810 Internal Professional Services	-	2,797	309,700	23,900	-	-
Total Internal Payments	-	2,797	309,700	23,900	-	-
Capital Outlay						
503008 Equipment	-	-	-	500,000	-	-
503010 Motor Vehicles	-	56,066	370,000	-	-	-
503012 Hardware and Software	-	-	312,000	224,400	-	-
Total Capital Outlay	-	56,066	682,000	724,400	-	-
Citywide Services Total	4,218,286	2,294,418	15,971,623	12,696,805	-	-

Department Requirements

Designated Purpose Fund

Police

	2021/22 Actual	2022/23 Actual	2023/24 Revised Budget	2024/25 City Manager Proposed	2024/25 Budget Committee Approved	2024/25 City Council Approved
Requirements by Division						
Justice & Mental Health Grants	247,959	284,718	864,000	512,000	-	-
COPS Grants	35,810	-	-	-	-	-
Police Special Investigations	-	-	28,100	29,000	-	-
JAG Grants	49,386	958	171,800	148,800	-	-
Police Foundation	36,870	30,933	205,900	167,400	-	-
K-9 Program	15,546	28,066	131,000	176,000	-	-
Fed/State Asset Seizure	9,085	92,293	322,300	295,000	-	-
Education Programs	-	-	2,500	2,500	-	-
State Homeland Security	-	-	479,000	479,000	-	-
Police Total	394,655	436,967	2,204,600	1,809,700	-	-
Requirements by Category						
Personnel Services	36,497	-	43,500	14,000	-	-
Materials & Services	358,158	436,967	1,530,900	1,223,200	-	-
Capital Outlay	-	-	630,200	572,500	-	-
Police Total	394,655	436,967	2,204,600	1,809,700	-	-

Requirements by Type

Designated Purpose Fund

Police

Requirements by Type	2021/22 Actual	2022/23 Actual	2023/24 Revised Budget	2024/25 City Manager Proposed	2024/25 Budget Committee Approved	2024/25 City Council Approved
Personnel	21,982	-	43,500	14,000	-	-
Benefits	14,516	-	-	-	-	-
Prof & Tech Services	259,184	293,535	979,100	641,600	-	-
Property Services	14,141	95,521	75,000	-	-	-
Other Services	19,770	26,194	61,300	53,300	-	-
Materials	64,563	14,822	405,500	523,300	-	-
City Grant & Contrib	500	6,895	10,000	5,000	-	-
Capital Outlay	-	-	630,200	572,500	-	-
Police Total	394,655	436,967	2,204,600	1,809,700	-	-

Expenditure Information by Fund & Department

Fund: Designated Purpose

Dept: Police

FY 2024/25 BUDGET HIGHLIGHTS

Personnel Services

Overtime (\$29,500) decrease. Reflects the completion of the 2020 Justice Assistance Grant (JAG).

Materials and Services

Contracted Services (\$337,500) decrease. Reflects the completion of the 2020 Justice & Mental Health Collaboration Program (JMHCP) grant.

Rent/Lease (\$75,000) decrease. Transitions the department training facility lease expense from Federal Asset Forfeiture to the General Fund.

Training & Education (\$30,000) decrease. This expense is being transferred to ARPA funding for fiscal year 2024/25.

Travel Expenses \$19,000 increase. Reflects anticipated grant related travel and K-9 program related travel expenses.

Minor Equipment & Tools \$91,800 increase. Reflects anticipated funding through the Asset Forfeiture and 2024 JAG grant for minor equipment purchases.

PPE & Uniforms \$5,000 increase. Anticipates expenses within the K-9 program.

Computer/Software/Maint \$20,000 increase. Reflects funding available from the 2023 JAG grant for software purchases.

Incentive Programs (\$5,000) decrease. No anticipated expenditures in fiscal year 2024/25.

Capital Outlay

Equipment (\$57,700) decrease. Reflects anticipated funding through the Asset Forfeiture and 2024 JAG grant for equipment purchases.

NOTE: Commentary on line items of variances of +/- 10% from fiscal year 2023/24 to fiscal year 2024/25 proposed. This does not include internal service charges allocated to each fund/division from the City's internal service providers. For a complete explanation, see the Internal Service Charge Manual.

Line Item Detail by Department

Designated Purpose Fund

Police

Requirements by Account	2021/22 Actual	2022/23 Actual	2023/24 Revised Budget	2024/25 City Manager Proposed	2024/25 Budget Committee Approved	2024/25 City Council Approved
Personnel						
501001 Wages/Salaries	21,573	-	-	-	-	-
501010 Overtime	408	-	43,500	14,000	-	-
Total Personnel	21,982	-	43,500	14,000	-	-
Benefits						
501101 FICA	1,547	-	-	-	-	-
501102 Tri-Met Tax	3	-	-	-	-	-
501110 PERS - Employer	3,519	-	-	-	-	-
501111 PERS - IAP Pickup	1,226	-	-	-	-	-
501112 PERS - Bond	15	-	-	-	-	-
501120 Health Insurance	6,568	-	-	-	-	-
501121 Dental Insurance	732	-	-	-	-	-
501122 Workers' Compensation	898	-	-	-	-	-
501130 Other Benefits	7	-	-	-	-	-
Total Benefits	14,516	-	-	-	-	-
Prof & Tech Services						
502006 Contracted Services	259,173	293,535	979,100	641,600	-	-
502026 Invest Res/Drug Seizure	12	-	-	-	-	-
Total Prof & Tech Services	259,184	293,535	979,100	641,600	-	-
Property Services						
502104 Utility Services	-	7,961	-	-	-	-
502124 Infrastructure R & M	8,597	4,200	-	-	-	-
502140 Rent/Lease	5,544	83,360	75,000	-	-	-
Total Property Services	14,141	95,521	75,000	-	-	-
Other Services						
502208 Promotion	300	1,000	-	3,000	-	-
502214 Training & Education	16,753	25,194	55,000	25,000	-	-
502215 Travel Expenses	2,439	-	3,800	22,800	-	-
502216 Meals	-	-	2,500	2,500	-	-
502221 Uniform Cleaning	278	-	-	-	-	-
Total Other Services	19,770	26,194	61,300	53,300	-	-
Materials						
502314 Minor Equipment & Tools	23,399	3,079	330,500	422,300	-	-
502316 Equip Supplies, Parts, Maint	1,086	972	-	-	-	-
502325 Other Supplies	40,077	8,531	75,000	76,000	-	-
502326 PPE & Uniforms	-	2,240	-	5,000	-	-
502363 Computer/Software/Maint	-	-	-	20,000	-	-
Total Materials	64,563	14,822	405,500	523,300	-	-
City Grant & Contrib						
502408 Incentive Programs	500	6,895	5,000	-	-	-
502412 Police Rewards	-	-	5,000	5,000	-	-
Total City Grant & Contrib	500	6,895	10,000	5,000	-	-
Capital Outlay						
503008 Equipment	-	-	226,200	168,500	-	-
503010 Motor Vehicles	-	-	404,000	404,000	-	-
Total Capital Outlay	-	-	630,200	572,500	-	-
Police Total	394,655	436,967	2,204,600	1,809,700	-	-

Department Requirements

Designated Purpose Fund

Fire

	2021/22 Actual	2022/23 Actual	2023/24 Revised Budget	2024/25 City Manager Proposed	2024/25 Budget Committee Approved	2024/25 City Council Approved
Requirements by Division						
Fire Dept Donations	25,000	9,803	11,500	507,600	-	-
SAFER Grants	330,143	205,837	-	-	-	-
Mobile Integrated Health	-	-	372,000	649,000	-	-
Fire Prevention & Safety Grant	-	-	158,000	130,522	-	-
Assist to Firefighter Grants	-	3,200	11,600	-	-	-
Fire Total	355,143	218,839	553,100	1,287,122	-	-

Requirements by Category

Personnel Services	330,143	205,837	158,000	130,522	-	-
Materials & Services	25,000	13,003	225,100	486,600	-	-
Capital Outlay	-	-	170,000	670,000	-	-
Fire Total	355,143	218,839	553,100	1,287,122	-	-

Requirements by Type

Designated Purpose Fund

Fire

	2021/22 Actual	2022/23 Actual	2023/24 Revised Budget	2024/25 City Manager Proposed	2024/25 Budget Committee Approved	2024/25 City Council Approved
Requirements by Type						
Personnel	185,426	106,681	85,000	63,381	-	-
Benefits	144,717	99,156	73,000	67,141	-	-
Prof & Tech Services	25,000	13,003	23,100	188,700	-	-
Other Services	-	-	18,000	18,000	-	-
Materials	-	-	184,000	279,900	-	-
Capital Outlay	-	-	170,000	670,000	-	-
Fire Total	355,143	218,839	553,100	1,287,122	-	-

Expenditure Information by Fund & Department

Fund: Designated Purpose

Dept: Fire

FY 2024/25 BUDGET HIGHLIGHTS

Personnel Services

Limited Term (\$21,619) decrease. Reflects anticipated available funding for a federal Fire Protection & Safety Grant.

Materials and Services

Contracted Services \$165,600 increase. Reflects anticipated available funding for the Mobile Integrated Health Program.

First Aid & Safety \$100,000 increase. Reflects anticipated available funding for the Mobile Integrated Health Program.

Capital Outlay

Equipment \$500,000 increase. Reflects anticipated available funding from the State of Oregon to replace the Fire Training Tower. ARPA funds have also been approved by Council to be used in combination with State funds.

NOTE: Commentary on line items of variances of +/- 10% from fiscal year 2023/24 to fiscal year 2024/25 proposed. This does not include internal service charges allocated to each fund/division from the City's internal service providers. For a complete explanation, see the Internal Service Charge Manual.

Line Item Detail by Department

Designated Purpose Fund

Fire

Requirements by Account	2021/22 Actual	2022/23 Actual	2023/24 Revised Budget	2024/25 City Manager Proposed	2024/25 Budget Committee Approved	2024/25 City Council Approved
Personnel						
501001 Wages/Salaries	167,352	93,757	-	-	-	-
501004 Limited Term	-	-	85,000	63,381	-	-
501030 Premium Pay	18,074	12,924	-	-	-	-
Total Personnel	185,426	106,681	85,000	63,381	-	-
Benefits						
501101 FICA	13,873	10,208	6,500	4,879	-	-
501102 Tri-Met Tax	1,463	1,057	600	522	-	-
501110 PERS - Employer	35,724	26,230	21,000	15,813	-	-
501111 PERS - IAP Pickup	10,902	8,005	5,000	3,826	-	-
501112 PERS - Bond	6,824	4,959	3,000	2,333	-	-
501120 Health Insurance	61,159	35,715	28,000	30,841	-	-
501121 Dental Insurance	5,603	3,059	2,500	2,534	-	-
501122 Workers' Compensation	5,042	5,390	3,400	2,536	-	-
501130 Other Benefits	4,129	4,532	3,000	3,857	-	-
Total Benefits	144,717	99,156	73,000	67,141	-	-
Prof & Tech Services						
502006 Contracted Services	25,000	13,003	23,100	188,700	-	-
Total Prof & Tech Services	25,000	13,003	23,100	188,700	-	-
Other Services						
502214 Training & Education	-	-	10,000	10,000	-	-
502215 Travel Expenses	-	-	5,000	5,000	-	-
502216 Meals	-	-	3,000	3,000	-	-
Total Other Services	-	-	18,000	18,000	-	-
Materials						
502301 Office Supplies	-	-	4,000	4,000	-	-
502314 Minor Equipment & Tools	-	-	45,200	41,000	-	-
502324 First Aid & Safety	-	-	100,000	200,000	-	-
502326 PPE & Uniforms	-	-	34,800	34,900	-	-
Total Materials	-	-	184,000	279,900	-	-
Capital Outlay						
503008 Equipment	-	-	30,000	530,000	-	-
503010 Motor Vehicles	-	-	140,000	140,000	-	-
Total Capital Outlay	-	-	170,000	670,000	-	-
Fire Total	355,143	218,839	553,100	1,287,122	-	-

Department Requirements

Designated Purpose Fund

Urban Design & Planning

	2021/22 Actual	2022/23 Actual	2023/24 Revised Budget	2024/25 City Manager Proposed	2024/25 Budget Committee Approved	2024/25 City Council Approved
Requirements by Division						
Metro Housing Bond	-	-	-	8,317,444	-	-
UDP Projects	-	-	-	77,000	-	-
Comprehensive Planning Grants	43,239	33,496	419,500	474,000	-	-
Urban Design & Planning Total	43,239	33,496	419,500	8,868,444	-	-

Requirements by Category

Personnel Services	-	-	-	132,444	-	-
Materials & Services	43,239	33,496	419,500	8,736,000	-	-
Urban Design & Planning Total	43,239	33,496	419,500	8,868,444	-	-

Requirements by Type

Designated Purpose Fund

Urban Design & Planning

	2021/22 Actual	2022/23 Actual	2023/24 Revised Budget	2024/25 City Manager Proposed	2024/25 Budget Committee Approved	2024/25 City Council Approved
Requirements by Type						
Personnel	-	-	-	76,699	-	-
Benefits	-	-	-	55,745	-	-
Prof & Tech Services	43,239	33,496	419,500	571,000	-	-
City Grant & Contrib	-	-	-	8,115,000	-	-
Internal Payments	-	-	-	50,000	-	-
Urban Design & Planning Total	43,239	33,496	419,500	8,868,444	-	-

Expenditure Information by Fund & Department

Fund: Designated Purpose
Dept: Urban Design & Planning

FY 2024/25 BUDGET HIGHLIGHTS

During fiscal year 2024/25, the Metro Housing Bond division was moved from Economic & Development Services to Urban Design & Planning within the Designated Purpose Fund.

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

Personnel Services

Limited Term	\$76,699 increase. This increase is a shift from the Internal Professional Services line item. Staffing expenses for the Metro Housing bond will be directly budgeted in the fund.
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Materials and Services

Contracted Services	\$131,500 increase. Reflects anticipated expenses related to various and grants and arborist services.
Passthrough Payment	(\$2,500,000) decrease. Reflects remaining funding available for Metro Housing Bond projects.
Internal Professional Services	(\$262,000) decrease. Reflects anticipated available funds for administering the Metro Housing Bond projects and a shift to the Limited Term line item.

NOTE: Commentary on line items of variances of +/- 10% from fiscal year 2023/24 to fiscal year 2024/25 proposed. This does not include internal service charges allocated to each fund/division from the City's internal service providers. For a complete explanation, see the Internal Service Charge Manual.

Line Item Detail by Department

Designated Purpose Fund

Urban Design & Planning

Requirements by Account	2021/22 Actual	2022/23 Actual	2023/24 Revised Budget	2024/25 City Manager Proposed	2024/25 Budget Committee Approved	2024/25 City Council Approved
Personnel						
501004 Limited Term	-	-	-	76,699	-	-
Total Personnel	-	-	-	76,699	-	-
Benefits						
501101 FICA	-	-	-	5,882	-	-
501102 Tri-Met Tax	-	-	-	630	-	-
501110 PERS - Employer	-	-	-	15,440	-	-
501111 PERS - IAP Pickup	-	-	-	4,630	-	-
501112 PERS - Bond	-	-	-	2,823	-	-
501120 Health Insurance	-	-	-	20,954	-	-
501121 Dental Insurance	-	-	-	1,535	-	-
501122 Workers' Compensation	-	-	-	959	-	-
501130 Other Benefits	-	-	-	2,892	-	-
Total Benefits	-	-	-	55,745	-	-
Prof & Tech Services						
502006 Contracted Services	43,239	33,496	419,500	571,000	-	-
Total Prof & Tech Services	43,239	33,496	419,500	571,000	-	-
City Grant & Contrib						
502420 Passthrough Payment	-	-	-	8,115,000	-	-
Total City Grant & Contrib	-	-	-	8,115,000	-	-
Internal Payments						
502810 Internal Professional Services	-	-	-	50,000	-	-
Total Internal Payments	-	-	-	50,000	-	-
Urban Design & Planning Total	43,239	33,496	419,500	8,868,444	-	-

Department Requirements

Designated Purpose Fund

Economic & Development Service

	2021/22 Actual	2022/23 Actual	2023/24 Revised Budget	2024/25 City Manager Proposed	2024/25 Budget Committee Approved	2024/25 City Council Approved
Requirements by Division						
Metro Housing Bond	5,045	-	10,947,000	-	-	-
Enterprise Zone Projects	-	-	6,703,500	8,795,000	-	-
Code Abatement	43,696	-	-	-	-	-
Business Incentive Program	62,333	55,461	655,000	660,000	-	-
Economic & Development Grants	-	-	-	389,000	-	-
Economic & Development Service Total	111,074	55,461	18,305,500	9,844,000	-	-

Requirements by Category

Personnel Services	5,045	-	-	-	-	-
Materials & Services	106,029	55,461	18,305,500	9,455,000	-	-
Capital Outlay	-	-	-	389,000	-	-
Economic & Development Service Total	111,074	55,461	18,305,500	9,844,000	-	-

Requirements by Type

Designated Purpose Fund

Economic & Development Service

	2021/22 Actual	2022/23 Actual	2023/24 Revised Budget	2024/25 City Manager Proposed	2024/25 Budget Committee Approved	2024/25 City Council Approved
Requirements by Type						
Personnel	3,353	-	-	-	-	-
Benefits	1,692	-	-	-	-	-
Prof & Tech Services	43,696	-	6,723,500	8,795,000	-	-
City Grant & Contrib	62,333	55,461	11,270,000	660,000	-	-
Internal Payments	-	-	312,000	-	-	-
Capital Outlay	-	-	-	389,000	-	-
Economic & Development Service Total	111,074	55,461	18,305,500	9,844,000	-	-

Expenditure Information by Fund & Department

Fund: Designated Purpose
Dept: Economic & Development Services

FY 2024/25 BUDGET HIGHLIGHTS

During fiscal year 2024/25, the Metro Housing Bond division was moved from Economic & Development Services to Urban Design & Planning within the Designated Purpose Fund. Please refer to Urban Design & Planning highlights of the Designated Purpose Fund for highlights related to these functions.

Personnel Services

Materials and Services

Contracted Services	\$2,091,500 increase. Reflects the increase in Enterprise Zone funds available for fiscal year 24/25. A portion of these funds are expected to be used for the Civic Hub Improvements adjacent to the new library.
Downtown - SBIP	\$5,000 increase. Increased the budget available for the Small Business Incentive program for fiscal year 24/25 based on expected activity.

Capital Outlay

Improvements	\$389,000 increase. Reflects the Metro South Civic Hub Capital Grant that will partially fund the South Civic Hub construction.
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NOTE: Commentary on line items of variances of +/- 10% from fiscal year 2023/24 to fiscal year 2024/25 proposed. This does not include internal service charges allocated to each fund/division from the City's internal service providers. For a complete explanation, see the Internal Service Charge Manual.

Line Item Detail by Department

Designated Purpose Fund

Economic & Development Service

Requirements by Account	2021/22 Actual	2022/23 Actual	2023/24 Revised Budget	2024/25 City Manager Proposed	2024/25 Budget Committee Approved	2024/25 City Council Approved
Personnel						
501001 Wages/Salaries	245	-	-	-	-	-
501004 Limited Term	3,108	-	-	-	-	-
Total Personnel	3,353	-	-	-	-	-
Benefits						
501101 FICA	256	-	-	-	-	-
501102 Tri-Met Tax	27	-	-	-	-	-
501120 Health Insurance	1,218	-	-	-	-	-
501121 Dental Insurance	96	-	-	-	-	-
501122 Workers' Compensation	42	-	-	-	-	-
501130 Other Benefits	54	-	-	-	-	-
Total Benefits	1,692	-	-	-	-	-
Prof & Tech Services						
502006 Contracted Services	43,696	-	6,723,500	8,795,000	-	-
Total Prof & Tech Services	43,696	-	6,723,500	8,795,000	-	-
City Grant & Contrib						
502410 Contributions/City Match	-	-	550,000	550,000	-	-
502414 Downtown - SBIP	29,744	9,911	27,500	32,500	-	-
502416 Civic Neighborhood - SBIP	774	15,560	27,500	27,500	-	-
502418 Rockwood UR - SBIP	31,815	29,991	50,000	50,000	-	-
502420 Passthrough Payment	-	-	10,615,000	-	-	-
Total City Grant & Contrib	62,333	55,461	11,270,000	660,000	-	-
Internal Payments						
502810 Internal Professional Services	-	-	312,000	-	-	-
Total Internal Payments	-	-	312,000	-	-	-
Capital Outlay						
503014 Improvements	-	-	-	389,000	-	-
Total Capital Outlay	-	-	-	389,000	-	-
Economic & Development Service Total	111,074	55,461	18,305,500	9,844,000	-	-

Department Requirements

Designated Purpose Fund

Community Livability

	2021/22 Actual	2022/23 Actual	2023/24 Revised Budget	2024/25 City Manager Proposed	2024/25 Budget Committee Approved	2024/25 City Council Approved
Requirements by Division						
Homeless Services	409,539	827,638	2,037,300	1,850,805	-	-
Gresham Sponsored Events	54,412	-	-	-	-	-
Youth Services Grants	-	1,809,414	-	-	-	-
Metro Housing Bond	-	289,403	-	-	-	-
Mediation Services	-	257,701	317,792	-	-	-
CLS Donations	-	500	5,000	5,000	-	-
Community Enhancement Prgm	60,212	-	-	-	-	-
Code Abatement	-	46,663	850,000	125,000	-	-
Community Livability Total	524,163	3,231,319	3,210,092	1,980,805	-	-

Requirements by Category

Personnel Services	276,554	838,837	695,818	413,297	-	-
Materials & Services	247,608	2,292,167	2,514,274	1,567,508	-	-
Capital Outlay	-	100,315	-	-	-	-
Community Livability Total	524,163	3,231,319	3,210,092	1,980,805	-	-

Requirements by Type

Designated Purpose Fund

Community Livability

Requirements by Type	2021/22 Actual	2022/23 Actual	2023/24 Revised Budget	2024/25 City Manager Proposed	2024/25 Budget Committee Approved	2024/25 City Council Approved
Personnel	191,539	559,758	436,156	235,149	-	-
Benefits	85,015	279,079	259,662	178,148	-	-
Prof & Tech Services	65,942	1,879,442	2,142,794	1,377,508	-	-
Property Services	3,478	5,825	1,100	-	-	-
Other Services	127,701	101,883	304,409	105,600	-	-
Materials	6,377	23,377	14,100	9,400	-	-
City Grant & Contrib	-	178,231	1,000	-	-	-
Internal Payments	44,110	103,410	50,871	75,000	-	-
Capital Outlay	-	100,315	-	-	-	-
Community Livability Total	524,163	3,231,319	3,210,092	1,980,805	-	-

Expenditure Information by Fund & Department

Fund: Designated Purpose
Dept: Community Livability

FY 2024/25 BUDGET HIGHLIGHTS

Personnel Services

Wages/Salaries	(\$19,155) decrease. Reflects decrease due to one-time grant awards and closed programs.
Limited Term	(\$181,852) decrease. Reflects decrease due to one-time grant awards and closed programs.

Materials and Services

Contracted Services	(\$765,286) decrease. Reflects decrease due to one-time grant awards and closed programs.
Promotion	(\$191,709) decrease. Reflects decrease due to one-time grant awards and closed programs.
Computer/Software/Maint	(\$6,000) decrease. Reflects decrease due to one-time grant awards and closed programs.
Internal Professional Services	\$24,129 increase. Reflect anticipated funds available for grant administration.

NOTE: Commentary on line items of variances of +/- 10% from fiscal year 2023/24 to fiscal year 2024/25 proposed. This does not include internal service charges allocated to each fund/division from the City's internal service providers. For a complete explanation, see the Internal Service Charge Manual.

Line Item Detail by Department

Designated Purpose Fund						
Community Livability						
Requirements by Account	2021/22 Actual	2022/23 Actual	2023/24 Revised Budget	2024/25 City Manager Proposed	2024/25 Budget Committee Approved	2024/25 City Council Approved
Personnel						
501001 Wages/Salaries	13,938	235,514	95,238	76,083	-	-
501004 Limited Term	153,268	295,432	325,918	144,066	-	-
501006 Temporary & Seasonal	128	-	-	-	-	-
501010 Overtime	23,916	22,389	15,000	15,000	-	-
501030 Premium Pay	289	6,424	-	-	-	-
Total Personnel	191,539	559,758	436,156	235,149	-	-
Benefits						
501101 FICA	14,650	42,751	33,529	18,058	-	-
501102 Tri-Met Tax	1,516	4,462	3,038	1,934	-	-
501110 PERS - Employer	24,803	69,774	87,186	47,336	-	-
501111 PERS - IAP Pickup	9,720	27,360	26,144	14,196	-	-
501112 PERS - Bond	5,973	16,363	14,256	8,654	-	-
501120 Health Insurance	19,968	85,707	67,724	69,432	-	-
501121 Dental Insurance	1,724	7,221	5,510	5,812	-	-
501122 Workers' Compensation	3,137	8,268	7,155	3,734	-	-
501130 Other Benefits	3,523	17,173	15,120	8,992	-	-
Total Benefits	85,015	279,079	259,662	178,148	-	-
Prof & Tech Services						
502006 Contracted Services	65,942	1,879,442	2,142,794	1,377,508	-	-
Total Prof & Tech Services	65,942	1,879,442	2,142,794	1,377,508	-	-
Property Services						
502106 Cell Phone/Wireless Services	1,183	3,474	-	-	-	-
502140 Rent/Lease	2,295	2,351	1,100	-	-	-
Total Property Services	3,478	5,825	1,100	-	-	-
Other Services						
502204 Printing	2,453	953	1,500	600	-	-
502208 Promotion	121,257	81,269	296,709	105,000	-	-
502212 Dues & Memberships	-	375	600	-	-	-
502214 Training & Education	-	512	3,100	-	-	-
502215 Travel Expenses	21	12,157	500	-	-	-
502216 Meals	3,971	6,617	2,000	-	-	-
Total Other Services	127,701	101,883	304,409	105,600	-	-
Materials						
502301 Office Supplies	4,785	16,586	8,000	8,000	-	-
502314 Minor Equipment & Tools	326	757	-	400	-	-
502316 Equip Supplies, Parts, Maint	34	-	-	-	-	-
502326 PPE & Uniforms	892	1,380	-	1,000	-	-
502360 Books & Publications	-	-	100	-	-	-
502361 Postage & Delivery	340	-	-	-	-	-
502363 Computer/Software/Maint	-	4,653	6,000	-	-	-
Total Materials	6,377	23,377	14,100	9,400	-	-
City Grant & Contrib						
502408 Incentive Programs	-	-	1,000	-	-	-
502420 Passthrough Payment	-	178,231	-	-	-	-
Total City Grant & Contrib	-	178,231	1,000	-	-	-

Line Item Detail by Department

Designated Purpose Fund

Community Livability

Requirements by Account	2021/22 Actual	2022/23 Actual	2023/24 Revised Budget	2024/25 City Manager Proposed	2024/25 Budget Committee Approved	2024/25 City Council Approved
Internal Payments						
502810 Internal Professional Services	44,110	103,410	50,871	75,000	-	-
Total Internal Payments	44,110	103,410	50,871	75,000	-	-
Capital Outlay						
503010 Motor Vehicles	-	100,315	-	-	-	-
Total Capital Outlay	-	100,315	-	-	-	-
Community Livability Total	524,163	3,231,319	3,210,092	1,980,805	-	-

Department Requirements

Designated Purpose Fund

Parks

	2021/22 Actual	2022/23 Actual	2023/24 Revised Budget	2024/25 City Manager Proposed	2024/25 Budget Committee Approved	2024/25 City Council Approved
Requirements by Division						
Youth Grants	-	-	2,000,000	4,229,301	-	-
Parks Grants	-	36,000	167,000	-	-	-
Parks Projects	-	-	-	200,000	-	-
Sports Field Fees	-	5,705	50,000	200,000	-	-
Park Sponsorships	-	-	-	26,000	-	-
Parks Total	-	41,705	2,217,000	4,655,301	-	-

Requirements by Category

Personnel Services	-	-	185,500	575,301	-	-
Materials & Services	-	41,705	2,031,500	4,080,000	-	-
Parks Total	-	41,705	2,217,000	4,655,301	-	-

Requirements by Type

Designated Purpose Fund

Parks

	2021/22 Actual	2022/23 Actual	2023/24 Revised Budget	2024/25 City Manager Proposed	2024/25 Budget Committee Approved	2024/25 City Council Approved
Requirements by Type						
Personnel	-	-	125,000	322,936	-	-
Benefits	-	-	60,500	252,365	-	-
Prof & Tech Services	-	41,705	1,851,500	3,754,000	-	-
Property Services	-	-	50,000	200,000	-	-
Other Services	-	-	23,500	23,500	-	-
Materials	-	-	2,900	3,900	-	-
City Grant & Contrib	-	-	-	25,000	-	-
Internal Payments	-	-	103,600	73,600	-	-
Parks Total	-	41,705	2,217,000	4,655,301	-	-

Expenditure Information by Fund & Department

Fund: Designated Purpose
Dept: Parks, Recreation & Youth Services

FY 2024/25 BUDGET HIGHLIGHTS

Personnel Services

Limited Term	\$187,936 increase. Staffing increase due to state award to the East Metro Outreach – Prevention – Intervention (EMOPI) program.
Overtime	\$10,000 increase. Staffing increase due to state award to the EMOPI program.

Materials and Services

Contracted Services	\$1,902,500 increase. Increase due to state award to the EMOPI program.
Infrastructure R & M	\$150,000 increase. Reflects anticipated expenditures for the Gradin Sports Park project utilizing Sports Field Fees.
Incentive Programs	\$25,000 increase. Based on available funding for sponsorship awards.
Internal Professional Services	(\$30,000) decrease. Based on funding available for administrative expenses.

NOTE: Commentary on line items of variances of +/- 10% from fiscal year 2023/24 to fiscal year 2024/25 proposed. This does not include internal service charges allocated to each fund/division from the City's internal service providers. For a complete explanation, see the Internal Service Charge Manual.

Line Item Detail by Department

Designated Purpose Fund

Parks

Requirements by Account	2021/22 Actual	2022/23 Actual	2023/24 Revised Budget	2024/25 City Manager Proposed	2024/25 Budget Committee Approved	2024/25 City Council Approved
Personnel						
501004 Limited Term	-	-	125,000	312,936	-	-
501010 Overtime	-	-	-	10,000	-	-
Total Personnel	-	-	125,000	322,936	-	-
Benefits						
501101 FICA	-	-	10,000	24,858	-	-
501102 Tri-Met Tax	-	-	1,000	2,662	-	-
501110 PERS - Employer	-	-	15,000	65,010	-	-
501111 PERS - IAP Pickup	-	-	4,500	19,496	-	-
501112 PERS - Bond	-	-	3,000	11,886	-	-
501120 Health Insurance	-	-	18,500	102,720	-	-
501121 Dental Insurance	-	-	1,500	8,346	-	-
501122 Workers' Compensation	-	-	2,000	4,868	-	-
501130 Other Benefits	-	-	5,000	12,519	-	-
Total Benefits	-	-	60,500	252,365	-	-
Prof & Tech Services						
502006 Contracted Services	-	41,705	1,851,500	3,754,000	-	-
Total Prof & Tech Services	-	41,705	1,851,500	3,754,000	-	-
Property Services						
502124 Infrastructure R & M	-	-	50,000	200,000	-	-
Total Property Services	-	-	50,000	200,000	-	-
Other Services						
502208 Promotion	-	-	20,000	20,000	-	-
502214 Training & Education	-	-	500	500	-	-
502215 Travel Expenses	-	-	1,500	1,500	-	-
502216 Meals	-	-	1,500	1,500	-	-
Total Other Services	-	-	23,500	23,500	-	-
Materials						
502301 Office Supplies	-	-	1,500	1,500	-	-
502314 Minor Equipment & Tools	-	-	500	1,500	-	-
502316 Equip Supplies, Parts, Maint	-	-	500	500	-	-
502326 PPE & Uniforms	-	-	300	300	-	-
502361 Postage & Delivery	-	-	100	100	-	-
Total Materials	-	-	2,900	3,900	-	-
City Grant & Contrib						
502408 Incentive Programs	-	-	-	25,000	-	-
Total City Grant & Contrib	-	-	-	25,000	-	-
Internal Payments						
502810 Internal Professional Services	-	-	103,600	73,600	-	-
Total Internal Payments	-	-	103,600	73,600	-	-
Parks Total	-	41,705	2,217,000	4,655,301	-	-

Department Requirements

Designated Purpose Fund

Environmental Services

	2021/22 Actual	2022/23 Actual	2023/24 Revised Budget	2024/25 City Manager Proposed	2024/25 Budget Committee Approved	2024/25 City Council Approved
Requirements by Division						
Urban Tree Program	56,286	90,000	90,000	129,000	-	-
Stormwater Grants	-	72,161	729,000	4,467,000	-	-
Development Coordination	70,961	78,932	200,000	270,000	-	-
Sustainability Grants	216,984	164,759	846,000	562,000	-	-
Concrete Crew Services	-	-	40,000	80,000	-	-
Solid Waste Hauler RSF	-	-	96,000	96,000	-	-
Environmental Services Total	344,231	405,853	2,001,000	5,604,000	-	-

Requirements by Category

Materials & Services	127,247	405,853	2,001,000	5,604,000	-	-
Capital Outlay	216,984	-	-	-	-	-
Environmental Services Total	344,231	405,853	2,001,000	5,604,000	-	-

Requirements by Type

Designated Purpose Fund

Environmental Services

	2021/22 Actual	2022/23 Actual	2023/24 Revised Budget	2024/25 City Manager Proposed	2024/25 Budget Committee Approved	2024/25 City Council Approved
Requirements by Type						
Prof & Tech Services	109,708	219,555	1,019,000	4,866,000	-	-
Property Services	-	28,809	196,000	236,000	-	-
Materials	17,539	30,989	-	-	-	-
City Grant & Contrib	-	126,499	786,000	502,000	-	-
Capital Outlay	216,984	-	-	-	-	-
Environmental Services Total	344,231	405,853	2,001,000	5,604,000	-	-

Expenditure Information by Fund & Department

Fund: Designated Purpose
Dept: Environmental Services

FY 2024/25 BUDGET HIGHLIGHTS

Personnel Services

Materials and Services

Contracted Services	\$3,847,000 increase. Primarily reflects anticipated expenditures for Inflation Reduction Act (IRA) / Friends of Trees Grant and Rockwood Heat Island Effect Mitigation Grant.
Infrastructure R & M	\$40,000 increase. Reflects anticipated expenditures for Transportation's Concrete Crew expand concrete services.
Contributions/City Match	(\$110,000) decrease. Reflects reduction in projected grant revenue.
Passthrough Payment	(\$174,000) decrease. Reflects anticipated grants available for external partners.

NOTE: Commentary on line items of variances of +/- 10% from fiscal year 2023/24 to fiscal year 2024/25 proposed. This does not include internal service charges allocated to each fund/division from the City's internal service providers. For a complete explanation, see the Internal Service Charge Manual.

Line Item Detail by Department

Designated Purpose Fund

Environmental Services

Requirements by Account	2021/22 Actual	2022/23 Actual	2023/24 Revised Budget	2024/25 City Manager Proposed	2024/25 Budget Committee Approved	2024/25 City Council Approved
Prof & Tech Services						
502006 Contracted Services	109,708	219,555	1,019,000	4,866,000	-	-
Total Prof & Tech Services	109,708	219,555	1,019,000	4,866,000	-	-
Property Services						
502124 Infrastructure R & M	-	28,809	196,000	236,000	-	-
Total Property Services	-	28,809	196,000	236,000	-	-
Materials						
502314 Minor Equipment & Tools	17,539	30,989	-	-	-	-
Total Materials	17,539	30,989	-	-	-	-
City Grant & Contrib						
502410 Contributions/City Match	-	126,499	206,000	96,000	-	-
502420 Passthrough Payment	-	-	580,000	406,000	-	-
Total City Grant & Contrib	-	126,499	786,000	502,000	-	-
Capital Outlay						
503008 Equipment	216,984	-	-	-	-	-
Total Capital Outlay	216,984	-	-	-	-	-
Environmental Services Total	344,231	405,853	2,001,000	5,604,000	-	-

Resources and Requirements by Fund

System Development Charges Fund

	2021/22 Actual	2022/23 Actual	2023/24 Revised Budget	2024/25 City Manager Proposed	2024/25 Budget Committee Approved	2024/25 City Council Approved
Resources						
Charges for Services	12,440,473	7,498,082	17,827,400	15,460,400	-	-
Miscellaneous Income	325,382	574,631	261,600	325,800	-	-
Beginning Balance	23,838,994	19,197,393	29,265,800	34,681,100	-	-
Total Resources	36,604,848	27,270,107	47,354,800	50,467,300	-	-
Requirements						
Transfers	17,407,455	6,060,970	29,591,500	37,245,800	-	-
Unappropriated	19,197,393	21,209,137	17,763,300	13,221,500	-	-
<i>Non-Operating Total</i>	<i>36,604,848</i>	<i>27,270,107</i>	<i>47,354,800</i>	<i>50,467,300</i>	-	-
Total Requirements	36,604,848	27,270,107	47,354,800	50,467,300	-	-

Resources and Requirements by Fund

CDBG & HOME Fund

	2021/22 Actual	2022/23 Actual	2023/24 Revised Budget	2024/25 City Manager Proposed	2024/25 Budget Committee Approved	2024/25 City Council Approved
Resources						
Intergovernmental	2,431,285	2,420,913	4,833,000	4,368,000	-	-
Charges for Services	22,209	2,677	-	-	-	-
Miscellaneous Income	33,270	891	-	-	-	-
Interfund Transfers	-	-	20,000	-	-	-
Beginning Balance	209,973	226,761	-	-	-	-
Total Resources	2,696,737	2,651,241	4,853,000	4,368,000	-	-
Requirements						
Urban Design & Planning	-	-	-	3,893,453	-	-
Economic & Development Service	2,317,590	-	4,208,043	-	-	-
Community Livability	-	2,273,197	-	-	-	-
<i>Operating Total</i>	<i>2,317,590</i>	<i>2,273,197</i>	<i>4,208,043</i>	<i>3,893,453</i>	<i>-</i>	<i>-</i>
Transfers	152,387	149,728	634,000	467,000	-	-
Unappropriated	226,761	228,316	10,957	7,547	-	-
<i>Non-Operating Total</i>	<i>379,148</i>	<i>378,044</i>	<i>644,957</i>	<i>474,547</i>	<i>-</i>	<i>-</i>
Total Requirements	2,696,737	2,651,241	4,853,000	4,368,000	-	-

Department Requirements

CDBG & HOME Fund

Urban Design & Planning

	2021/22 Actual	2022/23 Actual	2023/24 Revised Budget	2024/25 City Manager Proposed	2024/25 Budget Committee Approved	2024/25 City Council Approved
Requirements by Division						
CDBG/HOME Administration	-	-	-	198,494	-	-
CDBG/HOME Projects	-	-	-	3,615,000	-	-
Support Services	-	-	-	79,959	-	-
Urban Design & Planning Total	-	-	-	3,893,453	-	-

Requirements by Category

Personnel Services	-	-	-	170,494	-	-
Materials & Services	-	-	-	3,722,959	-	-
Urban Design & Planning Total	-	-	-	3,893,453	-	-

Requirements by Type

CDBG & HOME Fund

Urban Design & Planning

	2021/22 Actual	2022/23 Actual	2023/24 Revised Budget	2024/25 City Manager Proposed	2024/25 Budget Committee Approved	2024/25 City Council Approved
Requirements by Type						
Personnel	-	-	-	103,687	-	-
Benefits	-	-	-	66,807	-	-
Prof & Tech Services	-	-	-	11,500	-	-
Property Services	-	-	-	900	-	-
Other Services	-	-	-	8,100	-	-
Materials	-	-	-	7,500	-	-
City Grant & Contrib	-	-	-	3,615,000	-	-
Internal Svc Chrg	-	-	-	79,959	-	-
Urban Design & Planning Total	-	-	-	3,893,453	-	-

Expenditure Information by Fund & Department

Fund: CDBG & HOME

Dept: Urban Design & Planning

FY 2024/25 BUDGET HIGHLIGHTS

During fiscal year 2024/25, the CDBG/HOME division was moved from Economic & Development Services to Urban Design & Planning within the CDBG/HOME Fund.

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

Personnel Services

Wages/Salaries	(\$46,917) decrease. Reflects the partial reduction of administrative staff. This staffing was funded using one-time grant funds from COVID-related HOME and CDBG awards for the additional work related to those awards. This funding has been fully used.
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Materials and Services

Internal Professional Services	(\$30,000) decrease. These administrative expenses were funded using one-time grant funds from COVID-related HOME and CDBG awards for the additional work related to those awards. This funding has been fully used.
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NOTE: Commentary on line items of variances of +/- 10% from fiscal year 2023/24 to fiscal year 2024/25 proposed. This does not include internal service charges allocated to each fund/division from the City's internal service providers. For a complete explanation, see the Internal Service Charge Manual.

Line Item Detail by Department

CDBG & HOME Fund

Urban Design & Planning

Requirements by Account	2021/22 Actual	2022/23 Actual	2023/24 Revised Budget	2024/25 City Manager Proposed	2024/25 Budget Committee Approved	2024/25 City Council Approved
Personnel						
501001 Wages/Salaries	-	-	-	98,687	-	-
501010 Overtime	-	-	-	4,500	-	-
501030 Premium Pay	-	-	-	500	-	-
Total Personnel	-	-	-	103,687	-	-
Benefits						
501101 FICA	-	-	-	7,961	-	-
501102 Tri-Met Tax	-	-	-	853	-	-
501110 PERS - Employer	-	-	-	20,873	-	-
501111 PERS - IAP Pickup	-	-	-	6,260	-	-
501112 PERS - Bond	-	-	-	3,817	-	-
501120 Health Insurance	-	-	-	20,954	-	-
501121 Dental Insurance	-	-	-	1,535	-	-
501122 Workers' Compensation	-	-	-	1,298	-	-
501130 Other Benefits	-	-	-	3,256	-	-
Total Benefits	-	-	-	66,807	-	-
Prof & Tech Services						
502006 Contracted Services	-	-	-	11,500	-	-
Total Prof & Tech Services	-	-	-	11,500	-	-
Property Services						
502140 Rent/Lease	-	-	-	900	-	-
Total Property Services	-	-	-	900	-	-
Other Services						
502204 Printing	-	-	-	300	-	-
502208 Promotion	-	-	-	1,000	-	-
502212 Dues & Memberships	-	-	-	2,600	-	-
502214 Training & Education	-	-	-	1,000	-	-
502215 Travel Expenses	-	-	-	2,300	-	-
502216 Meals	-	-	-	900	-	-
Total Other Services	-	-	-	8,100	-	-
Materials						
502301 Office Supplies	-	-	-	700	-	-
502314 Minor Equipment & Tools	-	-	-	500	-	-
502360 Books & Publications	-	-	-	300	-	-
502363 Computer/Software/Maint	-	-	-	6,000	-	-
Total Materials	-	-	-	7,500	-	-
City Grant & Contrib						
502402 CDBG/HOME Expense	-	-	-	3,615,000	-	-
Total City Grant & Contrib	-	-	-	3,615,000	-	-

Line Item Detail by Department

CDBG & HOME Fund

Urban Design & Planning

Requirements by Account	2021/22 Actual	2022/23 Actual	2023/24 Revised Budget	2024/25 City Manager Proposed	2024/25 Budget Committee Approved	2024/25 City Council Approved
Internal Svc Chrg						
502904 ISC - Property Management	-	-	-	5,866	-	-
502910 ISC - Legal	-	-	-	20,026	-	-
502916 ISC - City Administration	-	-	-	8,159	-	-
502918 ISC - Financial Services	-	-	-	7,291	-	-
502922 ISC - Information Services	-	-	-	13,032	-	-
502924 ISC - Citywide Services	-	-	-	11,001	-	-
502926 ISC - General Support Services	-	-	-	659	-	-
502928 ISC - Community Livability	-	-	-	4,584	-	-
502930 ISC - Liability Management	-	-	-	5,054	-	-
502932 ISC - Community Development	-	-	-	3,600	-	-
502952 ISC - Computer Replacement	-	-	-	687	-	-
Total Internal Svc Chrg	-	-	-	79,959	-	-
Urban Design & Planning Total	-	-	-	3,893,453	-	-

Department Requirements

CDBG & HOME Fund

Economic & Development Service

	2021/22 Actual	2022/23 Actual	2023/24 Revised Budget	2024/25 City Manager Proposed	2024/25 Budget Committee Approved	2024/25 City Council Approved
Requirements by Division						
CDBG/HOME Administration	249,582	-	322,921	-	-	-
CDBG/HOME Projects	1,993,706	-	3,778,000	-	-	-
Support Services	74,302	-	107,122	-	-	-
Economic & Development Service Total	2,317,590	-	4,208,043	-	-	-

Requirements by Category

Personnel Services	238,966	-	264,921	-	-	-
Materials & Services	2,078,623	-	3,943,122	-	-	-
Economic & Development Service Total	2,317,590	-	4,208,043	-	-	-

Requirements by Type

CDBG & HOME Fund

Economic & Development Service

	2021/22 Actual	2022/23 Actual	2023/24 Revised Budget	2024/25 City Manager Proposed	2024/25 Budget Committee Approved	2024/25 City Council Approved
Requirements by Type						
Personnel	149,140	-	150,604	-	-	-
Benefits	89,826	-	114,317	-	-	-
Prof & Tech Services	1,500	-	13,000	-	-	-
Property Services	353	-	900	-	-	-
Other Services	4,260	-	7,800	-	-	-
Materials	4,503	-	6,300	-	-	-
City Grant & Contrib	1,993,706	-	3,778,000	-	-	-
Internal Payments	-	-	30,000	-	-	-
Internal Svc Chrg	74,302	-	107,122	-	-	-
Economic & Development Service Total	2,317,590	-	4,208,043	-	-	-

Expenditure Information by Fund & Department

Fund: CDBG & HOME

Dept: Economic & Development Services

FY 2024/25 BUDGET HIGHLIGHTS

During fiscal year 2024/25, the CDBG/HOME division was moved from Economic & Development Services to Urban Design & Planning within the CDBG/HOME Fund. Please refer to Urban Design & Planning highlights of the CDBG & HOME Fund for highlights related to these functions.

NOTE: Commentary on line items of variances of +/- 10% from fiscal year 2023/24 to fiscal year 2024/25 proposed. This does not include internal service charges allocated to each fund/division from the City's internal service providers. For a complete explanation, see the Internal Service Charge Manual.

Line Item Detail by Department

CDBG & HOME Fund

Economic & Development Service

Requirements by Account	2021/22 Actual	2022/23 Actual	2023/24 Revised Budget	2024/25 City Manager Proposed	2024/25 Budget Committee Approved	2024/25 City Council Approved
Personnel						
501001 Wages/Salaries	143,600	-	145,604	-	-	-
501004 Limited Term	460	-	-	-	-	-
501010 Overtime	1,180	-	5,000	-	-	-
501030 Premium Pay	900	-	-	-	-	-
501070 Accrued Comp Absence	3,000	-	-	-	-	-
Total Personnel	149,140	-	150,604	-	-	-
Benefits						
501101 FICA	10,992	-	11,564	-	-	-
501102 Tri-Met Tax	1,163	-	1,224	-	-	-
501110 PERS - Employer	23,230	-	30,138	-	-	-
501111 PERS - IAP Pickup	8,781	-	9,038	-	-	-
501112 PERS - Bond	5,424	-	5,545	-	-	-
501120 Health Insurance	32,275	-	45,793	-	-	-
501121 Dental Insurance	3,169	-	3,784	-	-	-
501122 Workers' Compensation	1,945	-	1,922	-	-	-
501130 Other Benefits	2,846	-	5,309	-	-	-
Total Benefits	89,826	-	114,317	-	-	-
Prof & Tech Services						
502006 Contracted Services	1,500	-	13,000	-	-	-
Total Prof & Tech Services	1,500	-	13,000	-	-	-
Property Services						
502140 Rent/Lease	353	-	900	-	-	-
Total Property Services	353	-	900	-	-	-
Other Services						
502208 Promotion	1,436	-	1,000	-	-	-
502212 Dues & Memberships	2,700	-	2,600	-	-	-
502214 Training & Education	95	-	1,000	-	-	-
502215 Travel Expenses	-	-	2,300	-	-	-
502216 Meals	29	-	900	-	-	-
Total Other Services	4,260	-	7,800	-	-	-
Materials						
502301 Office Supplies	3	-	700	-	-	-
502314 Minor Equipment & Tools	-	-	800	-	-	-
502360 Books & Publications	-	-	300	-	-	-
502363 Computer/Software/Maint	4,500	-	4,500	-	-	-
Total Materials	4,503	-	6,300	-	-	-
City Grant & Contrib						
502402 CDBG/HOME Expense	1,993,706	-	3,778,000	-	-	-
Total City Grant & Contrib	1,993,706	-	3,778,000	-	-	-
Internal Payments						
502810 Internal Professional Services	-	-	30,000	-	-	-
Total Internal Payments	-	-	30,000	-	-	-

Line Item Detail by Department

CDBG & HOME Fund

Economic & Development Service

Requirements by Account	2021/22 Actual	2022/23 Actual	2023/24 Revised Budget	2024/25 City Manager Proposed	2024/25 Budget Committee Approved	2024/25 City Council Approved
Internal Svc Chrg						
502904 ISC - Property Management	3,744	-	6,029	-	-	-
502910 ISC - Legal	41,755	-	53,019	-	-	-
502916 ISC - City Administration	4,444	-	8,113	-	-	-
502918 ISC - Financial Services	3,954	-	6,355	-	-	-
502922 ISC - Information Services	6,231	-	8,424	-	-	-
502924 ISC - Citywide Services	5,608	-	9,976	-	-	-
502926 ISC - General Support Services	702	-	685	-	-	-
502928 ISC - Community Livability	2,797	-	4,516	-	-	-
502930 ISC - Liability Management	2,084	-	4,801	-	-	-
502932 ISC - Community Development	1,199	-	4,347	-	-	-
502934 ISC - Economic Development	1,169	-	-	-	-	-
502952 ISC - Computer Replacement	615	-	857	-	-	-
Total Internal Svc Chrg	74,302	-	107,122	-	-	-
Economic & Development Service Total	2,317,590	-	4,208,043	-	-	-

Department Requirements

CDBG & HOME Fund

Community Livability

	2021/22 Actual	2022/23 Actual	2023/24 Revised Budget	2024/25 City Manager Proposed	2024/25 Budget Committee Approved	2024/25 City Council Approved
Requirements by Division						
CDBG/HOME Administration	-	310,268	-	-	-	-
CDBG/HOME Projects	-	1,873,094	-	-	-	-
Support Services	-	89,836	-	-	-	-
Community Livability Total	-	2,273,197	-	-	-	-

Requirements by Category

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

Requirements by Type

CDBG & HOME Fund

Community Livability

	2021/22 Actual	2022/23 Actual	2023/24 Revised Budget	2024/25 City Manager Proposed	2024/25 Budget Committee Approved	2024/25 City Council Approved
Requirements by Type						
Personnel	-	178,254	-	-	-	-
Benefits	-	121,184	-	-	-	-
Property Services	-	403	-	-	-	-
Other Services	-	5,639	-	-	-	-
Materials	-	4,788	-	-	-	-
City Grant & Contrib	-	1,873,094	-	-	-	-
Internal Svc Chrg	-	89,836	-	-	-	-
Community Livability Total	-	2,273,197	-	-	-	-

Line Item Detail by Department

CDBG & HOME Fund						
Community Livability						
Requirements by Account	2021/22 Actual	2022/23 Actual	2023/24 Revised Budget	2024/25 City Manager Proposed	2024/25 Budget Committee Approved	2024/25 City Council Approved
Personnel						
501001 Wages/Salaries	-	169,392	-	-	-	-
501010 Overtime	-	943	-	-	-	-
501030 Premium Pay	-	1,819	-	-	-	-
501070 Accrued Comp Absence	-	6,100	-	-	-	-
Total Personnel	-	178,254	-	-	-	-
Benefits						
501101 FICA	-	13,123	-	-	-	-
501102 Tri-Met Tax	-	1,372	-	-	-	-
501110 PERS - Employer	-	26,422	-	-	-	-
501111 PERS - IAP Pickup	-	10,362	-	-	-	-
501112 PERS - Bond	-	6,341	-	-	-	-
501120 Health Insurance	-	51,261	-	-	-	-
501121 Dental Insurance	-	4,608	-	-	-	-
501122 Workers' Compensation	-	2,259	-	-	-	-
501130 Other Benefits	-	5,437	-	-	-	-
Total Benefits	-	121,184	-	-	-	-
Property Services						
502140 Rent/Lease	-	403	-	-	-	-
Total Property Services	-	403	-	-	-	-
Other Services						
502208 Promotion	-	923	-	-	-	-
502212 Dues & Memberships	-	3,200	-	-	-	-
502214 Training & Education	-	1,500	-	-	-	-
502216 Meals	-	16	-	-	-	-
Total Other Services	-	5,639	-	-	-	-
Materials						
502301 Office Supplies	-	128	-	-	-	-
502361 Postage & Delivery	-	119	-	-	-	-
502363 Computer/Software/Maint	-	4,500	-	-	-	-
502364 Employee Recognition	-	42	-	-	-	-
Total Materials	-	4,788	-	-	-	-
City Grant & Contrib						
502402 CDBG/HOME Expense	-	1,873,094	-	-	-	-
Total City Grant & Contrib	-	1,873,094	-	-	-	-
Internal Svc Chrg						
502904 ISC - Property Management	-	5,731	-	-	-	-
502910 ISC - Legal	-	53,943	-	-	-	-
502916 ISC - City Administration	-	4,437	-	-	-	-
502918 ISC - Financial Services	-	4,143	-	-	-	-
502922 ISC - Information Services	-	7,339	-	-	-	-
502924 ISC - Citywide Services	-	5,868	-	-	-	-
502926 ISC - General Support Services	-	145	-	-	-	-
502928 ISC - Community Livability	-	2,738	-	-	-	-
502930 ISC - Liability Management	-	2,610	-	-	-	-
502932 ISC - Community Development	-	1,995	-	-	-	-
502952 ISC - Computer Replacement	-	887	-	-	-	-
Total Internal Svc Chrg	-	89,836	-	-	-	-
Community Livability Total	-	2,273,197	-	-	-	-

Resources and Requirements by Fund

General Government Debt Svc Fund

	2021/22 Actual	2022/23 Actual	2023/24 Revised Budget	2024/25 City Manager Proposed	2024/25 Budget Committee Approved	2024/25 City Council Approved
Resources						
Interfund Transfers	3,574,649	7,237,943	6,618,000	6,199,000	-	-
Financing Proceeds	22,745,495	-	-	-	-	-
Beginning Balance	258,017	257,250	57,000	57,000	-	-
Total Resources	26,578,161	7,495,193	6,675,000	6,256,000	-	-
Requirements						
Debt Service	26,320,911	7,237,505	6,618,000	6,199,000	-	-
Unappropriated	257,250	257,688	57,000	57,000	-	-
<i>Non-Operating Total</i>	<i>26,578,161</i>	<i>7,495,193</i>	<i>6,675,000</i>	<i>6,256,000</i>	-	-
Total Requirements	26,578,161	7,495,193	6,675,000	6,256,000	-	-

Resources and Requirements by Fund

Pension Bond Debt Service Fund

	2021/22 Actual	2022/23 Actual	2023/24 Revised Budget	2024/25 City Manager Proposed	2024/25 Budget Committee Approved	2024/25 City Council Approved
Resources						
Miscellaneous Income	12,330	25,497	12,000	20,000	-	-
Internal Payments	2,159,364	2,257,465	2,269,000	2,357,000	-	-
Beginning Balance	619,382	692,352	649,000	649,000	-	-
Total Resources	2,791,076	2,975,314	2,930,000	3,026,000	-	-
Requirements						
Debt Service	2,098,724	2,187,221	2,281,000	2,377,000	-	-
Unappropriated	692,352	788,094	649,000	649,000	-	-
<i>Non-Operating Total</i>	2,791,076	2,975,314	2,930,000	3,026,000	-	-
Total Requirements	2,791,076	2,975,314	2,930,000	3,026,000	-	-

Resources and Requirements by Fund

Water Debt Service Fund

	2021/22 Actual	2022/23 Actual	2023/24 Revised Budget	2024/25 City Manager Proposed	2024/25 Budget Committee Approved	2024/25 City Council Approved
Resources						
Miscellaneous Income	2,316	3,564	-	-	-	-
Interfund Transfers	2,488,555	1,503,514	3,296,200	3,008,000	-	-
Financing Proceeds	14,037,453	-	-	-	-	-
Beginning Balance	289,945	192,261	287,000	688,200	-	-
Total Resources	16,818,268	1,699,339	3,583,200	3,696,200	-	-
Requirements						
Debt Service	16,626,007	1,503,514	2,895,000	3,008,000	-	-
Unappropriated	192,261	195,825	688,200	688,200	-	-
<i>Non-Operating Total</i>	<i>16,818,268</i>	<i>1,699,339</i>	<i>3,583,200</i>	<i>3,696,200</i>	-	-
Total Requirements	16,818,268	1,699,339	3,583,200	3,696,200	-	-

Resources and Requirements by Fund

Stormwater Debt Service Fund

	2021/22 Actual	2022/23 Actual	2023/24 Revised Budget	2024/25 City Manager Proposed	2024/25 Budget Committee Approved	2024/25 City Council Approved
Resources						
Miscellaneous Income	2,268	4,238	-	-	-	-
Interfund Transfers	268,389	265,905	265,000	264,000	-	-
Beginning Balance	202,481	205,999	176,000	176,000	-	-
Total Resources	473,138	476,142	441,000	440,000	-	-
Requirements						
Debt Service	267,139	265,905	265,000	269,000	-	-
Unappropriated	205,999	210,237	176,000	171,000	-	-
<i>Non-Operating Total</i>	473,138	476,142	441,000	440,000	-	-
Total Requirements	473,138	476,142	441,000	440,000	-	-

Resources and Requirements by Fund

Wastewater Debt Service Fund

	2021/22 Actual	2022/23 Actual	2023/24 Revised Budget	2024/25 City Manager Proposed	2024/25 Budget Committee Approved	2024/25 City Council Approved
Resources						
Miscellaneous Income	12,175	18,608	-	-	-	-
Interfund Transfers	869,360	16,296	517,000	519,000	-	-
Beginning Balance	1,086,481	1,098,656	596,000	617,400	-	-
Total Resources	1,968,016	1,133,561	1,113,000	1,136,400	-	-
Requirements						
Debt Service	869,360	516,296	517,000	519,000	-	-
Unappropriated	1,098,656	617,265	596,000	617,400	-	-
<i>Non-Operating Total</i>	<i>1,968,016</i>	<i>1,133,561</i>	<i>1,113,000</i>	<i>1,136,400</i>	-	-
Total Requirements	1,968,016	1,133,561	1,113,000	1,136,400	-	-

Resources and Requirements by Fund

Urban Renewal Debt Service Fund

	2021/22 Actual	2022/23 Actual	2023/24 Revised Budget	2024/25 City Manager Proposed	2024/25 Budget Committee Approved	2024/25 City Council Approved
Resources						
Intergovernmental	1,735,783	1,692,043	-	-	-	-
Beginning Balance	28,152	28,152	-	-	-	-
Total Resources	1,763,935	1,720,195	-	-	-	-
Requirements						
Debt Service	1,735,783	1,720,195	-	-	-	-
Unappropriated	28,152	-	-	-	-	-
<i>Non-Operating Total</i>	<i>1,763,935</i>	<i>1,720,195</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>
Total Requirements	1,763,935	1,720,195	-	-	-	-

Resources and Requirements by Fund

City Facility Debt Service Fund

	2021/22 Actual	2022/23 Actual	2023/24 Revised Budget	2024/25 City Manager Proposed	2024/25 Budget Committee Approved	2024/25 City Council Approved
Resources						
Miscellaneous Income	-	823	-	-	-	-
Interfund Transfers	441,452	453,498	457,000	-	-	-
Beginning Balance	57,512	42,256	27,000	-	-	-
Total Resources	498,964	496,576	484,000	-	-	-
Requirements						
Debt Service	456,708	453,498	457,000	-	-	-
Unappropriated	42,256	43,079	27,000	-	-	-
<i>Non-Operating Total</i>	498,964	496,576	484,000	-	-	-
Total Requirements	498,964	496,576	484,000	-	-	-

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 Fund* – Accounts for projects to expand or improve Gresham’s public parks funded with revenues from system development charges, grants, loan proceeds and regional bond measures. Additional Parks projects can be included in the General Development Fund.
- *General Development 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 Construction 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 Construction 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 Construction 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 Construction 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 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 25, 2024. A Type IV Hearing is scheduled with the Gresham City Council on May 21, 2024; an enactment reading and final adoption is scheduled for June 18, 2024.

Following are a few significant projects budgeted for fiscal year 2024/25:

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.
- Design and construct improvements at Gradin Community Sports Park including softball/youth baseball and soccer fields, basketball, volleyball and pickleball courts, a concession/restroom building, and other related amenities.
- Utilize American Rescue Plan Act of 2021 funds to invest in Qualified Census Tract areas by promoting healthier living environments, outdoor recreation, socialization and increasing food security.

General Development Fund

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

Transportation Construction Fund

- Street surfacing improvements for citywide pavement preservation projects meant to extend the life of the transportation network.
- Construct both the Division Street improvements from Birdsdale to Wallula and the NE Cleveland Street improvements from Stark to Burnside to improve bicycle and pedestrian facilities.
- Construct capacity enhancements at 223rd and Stark to minimize congestion.
- Begin preliminary engineering of bicycle and pedestrian improvements on NE 162nd Avenue between Glisan and Halsey.

Capital Improvement Funds Overview

Footpaths and Bike Routes Subfund

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

Urban Renewal Capital Improvement Fund

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

Water Construction 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 Construction Fund

- Replacement of stormwater pipes that may experience leaks and breaks over the years to prevent sink holes and road damage.
- Integrate Low Impact Development practices such as rain gardens, stormwater planters, swales, porous pavement, and pavers for water quality and flood control.
- Assessment of riparian corridors to improve water quality and prevent erosion, preventing loss of land and damage to adjacent infrastructure or homes.

Wastewater Construction Fund

- Continue implementation of the pipe replacement program which replaces primarily the oldest pipes that have reached the end of their useful life or other wastewater collection assets which have failed or are operational concerns.
- Repair and replacement of unit processes and equipment at the Wastewater Treatment Plant to ensure continued compliance with permit conditions. Significant projects at the treatment plant include replacement of a belt press which has reached the end of its useful life; improvements in the treatment plant's control system; and improvements in the nitrification system and the treatment of ammonia.
- Upgrades to the East Basin Trunk will increase capacity and accommodate future growth in the Springwater area.
- Construction of seismic upgrades to sewer lines crossing over Johnson Creek.

Capital Improvement Funds Overview

City Facility Capital Fund

- Install solar panels on the roof of the Public Safety & Schools Building utilizing grant funds.

Enterprise Systems Replacement Fund

- Continue implementation of the Enterprise Resource Planning System focusing on Phase 4 – timekeeping.

Resources and Requirements by Fund

Parks Capital Improvement Fund

	2021/22 Actual	2022/23 Actual	2023/24 Revised Budget	2024/25 City Manager Proposed	2024/25 Budget Committee Approved	2024/25 City Council Approved
Resources						
Intergovernmental	2,675,000	1,550,567	9,000,700	9,119,000	-	-
Miscellaneous Income	13,503	50,161	19,100	28,900	-	-
Interfund Transfers	227,431	228,237	7,235,300	12,857,200	-	-
Beginning Balance	1,185,154	1,424,051	2,277,900	2,259,700	-	-
Total Resources	4,101,088	3,253,016	18,533,000	24,264,800	-	-
Requirements						
Capital Improvement	2,677,037	327,823	17,165,300	22,225,200	-	-
Unappropriated	1,424,051	2,925,193	1,367,700	2,039,600	-	-
<i>Non-Operating Total</i>	4,101,088	3,253,016	18,533,000	24,264,800	-	-
Total Requirements	4,101,088	3,253,016	18,533,000	24,264,800	-	-

PARKS CAPITAL PROJECTS

Projects	Actual 2021/22	Actual 2022/23	Revised Budget 2023/24	Proposed Budget 2024/25
Park Development				
CIPPK00001 Gradin Sports Park Development	-	224,907	8,754,419	11,307,337
CIPPK00002 Vance Neighborhood Park	-	-	-	-
CIPPK00003 Development Coordination Projects	-	-	75,000	75,000
CIPPK00004 Park Master Plan Update and Concept Planning for Undeveloped Parks	-	36,074	324,849	360,395
CIPPK00006 Metro Local Share Park Improvements	2,672,535	-	3,745,000	7,045,000
CIPPK00007 ARPA/City of Gresham Investments	-	66,841	689,660	556,092
CIPPK00008 Civic Neighborhood Park Phase 1	-	-	2,881,303	2,881,303
Subtotal	2,672,535	327,822	16,470,231	22,225,127
TOTAL	2,672,535	327,822	16,470,231	22,225,127

Resources and Requirements by Fund

General Development Cap Impr Fund

	2021/22 Actual	2022/23 Actual	2023/24 Revised Budget	2024/25 City Manager Proposed	2024/25 Budget Committee Approved	2024/25 City Council Approved
Resources						
Interfund Transfers	10,597,720	1,773,786	9,967,000	10,214,100	-	-
Total Resources	10,597,720	1,773,786	9,967,000	10,214,100	-	-
Requirements						
Capital Improvement	10,597,720	1,773,786	9,967,000	10,214,100	-	-
<i>Non-Operating Total</i>	<i>10,597,720</i>	<i>1,773,786</i>	<i>9,967,000</i>	<i>10,214,100</i>	-	-
Total Requirements	10,597,720	1,773,786	9,967,000	10,214,100	-	-

GENERAL DEVELOPMENT CAPITAL PROJECTS

Projects	Actual 2021/22	Actual 2022/23	Revised Budget 2023/24	Proposed Budget 2024/25
CIPPVW001 Lower Kelley Creek Trunk	6,657,457	-	-	-
CIPPVW002 Wastewater Development Coordination	224,393	-	541,238	541,238
CIPPVW003 Advanced Wetland, Stream and Floodplain Mitigation	-	-	200,000	200,000
CIPPVWT001 Water Development Coordination	1,191,059	-	1,745,328	1,845,328
CIPPVWT003 Advanced Wetland, Stream and Floodplain Mitigation	-	-	200,000	200,000
CIPPVTR002 Transportation Development Coordination	1,231,179	382,362	3,418,720	3,518,720
CIPPVTR017 Advanced Wetland, Stream and Floodplain Mitigation	-	-	200,000	200,000
CIPPVPK002 Parks Development Coordination	1,051,085	-	1,370,805	1,420,805
CIPVSW001 Stormwater Development Coordination	242,547	92,233	511,257	611,257
CIPVSW011 Advanced Wetland, Stream and Floodplain Mitigation	-	-	445,000	445,000
CIPSPW001 Wastewater Development Coordination	-	584,473	265,527	265,527
CIPSPWT001 Water Development Coordination	-	714,718	285,282	285,282
CIPSPTR001 Springwater Transportation Development Coordination	-	-	328,594	230,219
CIPSPK001 Springwater Parks Development Coordination	-	-	200,000	200,000
CIPSPSW001 Stormwater Development Coordination	-	-	255,218	250,537
Subtotal	10,597,720	1,773,786	9,966,969	10,213,913
TOTAL	10,597,720	1,773,786	9,966,969	10,213,913

Resources and Requirements by Fund

Transportation Capital Impr Fund

	2021/22 Actual	2022/23 Actual	2023/24 Revised Budget	2024/25 City Manager Proposed	2024/25 Budget Committee Approved	2024/25 City Council Approved
Resources						
Intergovernmental	1,131,186	2,069,431	13,658,600	22,293,100	-	-
Charges for Services	444,845	43,834	-	-	-	-
Miscellaneous Income	44,571	124,066	5,900	2,700	-	-
Interfund Transfers	5,405,120	5,009,697	22,955,468	26,337,400	-	-
Financing Proceeds	9,554,705	-	-	-	-	-
Beginning Balance	4,043,231	10,380,518	16,156,289	3,526,300	-	-
Total Resources	20,623,658	17,627,545	52,776,257	52,159,500	-	-
Requirements						
Capital Improvement	10,243,140	12,282,818	42,384,100	50,251,400	-	-
Unappropriated	10,380,518	5,344,727	10,392,157	1,908,100	-	-
<i>Non-Operating Total</i>	<i>20,623,658</i>	<i>17,627,545</i>	<i>52,776,257</i>	<i>52,159,500</i>	-	-
Total Requirements	20,623,658	17,627,545	52,776,257	52,159,500	-	-

TRANSPORTATION CAPITAL PROJECTS

Projects	Actual 2021/22	Actual 2022/23	Revised Budget 2023/24	Proposed Budget 2024/25
Street System Maintenance & Enhancement				
CIPTR00001 Street Surfacing Improvements	2,088,292	1,509,997	5,654,611	5,332,264
CIPTR00002 Neighborhood Traffic Control	3,648	8,488	35,313	34,629
CIPTR00007 Division Street Corridor "Complete Street" Project	373,768	691,779	6,850,476	7,256,314
CIPTR00008 NE Cleveland Avenue (Stark to Burnside)	301,596	637,554	4,495,984	4,402,860
CIPTR00009 Stark and 223rd TIF	511,277	1,296	266,313	5,665,017
CIPTR00010 Hogan - Powell to Burnside	1,094,150	2,128,608	3,872,742	411,738
CIPTR00012 Local Street Reconstruction Program	3,410,178	4,855,380	6,243,782	1,546,146
CIPTR00016 Transportation System Safety Projects	43,031	11,495	155,533	155,533
CIPTR00017 Palmquist / HWY 26	3,960	-	-	-
CIPTR00021 162nd Ave. Complete Street	-	-	-	1,588,595
CIPTR00022 Innovative Paving	-	-	172,500	132,448
CIPTR00024 181st Ave. Safety Improvements	-	-	1,000,000	3,342,500
CIPTR00027 181st/182nd Avenue Crossings Project	-	-	-	3,010,000
Subtotal	7,829,900	9,844,597	28,747,254	32,878,044
Other Improvements				
CIPTR00003 Development Coordination Projects	735,424	-	2,626,210	1,636,689
CIPTR00005 Intersection Improvements	251,865	2,312	574,725	383,940
CIPTR00006 Signal Maintenance and Upgrade	632	-	179,646	197,646
CIPTR00013 Streetlight Replacement and In-Fill Projects	101,177	128,416	787,477	874,567
CIPTR00015 Bridge Inspection / Monitoring / Maintenance	142,416	1,103,337	1,435,855	474,404
CIPTR00018 TIF Study Update	1,875	-	-	-
CIPTR00020 Utility Undergrounding Projects	-	-	85,000	435,000
CIPTR00023 Median Island Rehabilitation	-	-	150,000	300,000
CIPTR00026 Traffic System Modernization Grants	-	-	-	164,300
Subtotal	1,233,389	1,234,065	5,838,913	4,466,546
SUBFUND TOTAL	9,063,289	11,078,662	34,586,167	37,344,590

FOOTPATHS & BIKE ROUTES CAPITAL PROJECTS

Projects	Actual 2021/22	Actual 2022/23	Revised Budget 2023/24	Proposed Budget 2024/25
CIPFP00001 Amer. W/Disab. Curb Ramp	901,060	1,077,490	2,064,929	1,018,694
CIPFP00002 Pedestrian Enhancements	168,265	97,005	1,837,976	2,194,029
CIPFP00003 Bicycle Projects	34,950	9,354	98,657	93,691
CIPFP00004 Division Crosswalk Improvements	-	-	535,000	535,000
CIPFP00005 On-Street Paths Development Coordination	44,141	-	425,000	317,742
CIPFP00006 Couch St. Alternative Sidewalk Project	1,026	8,305	573,974	543,438
CIPFP00007 School Zone Flashers	35,103	12,630	247,267	247,267
CIPFP00008 Gresham Fairview Trail Phase 4	-	-	1,247,787	4,991,147
CIPFP00009 Columbia View Path	-	-	84,500	860,199
CIPFP00010 North Gresham Path	-	-	60,500	692,911
CIPFP00011 2018 ARTS Grant	-	-	197,225	637,608
CIPFP00012 2020 ARTS Grant	-	-	-	350,000
CIPFP00013 Yamhill Sidewalk Infill	-	-	425,000	425,000
SUBFUND TOTAL	1,184,545	1,204,784	7,797,815	12,906,726
FUND TOTAL	10,247,834	12,283,446	42,383,982	50,251,316

Resources and Requirements by Fund

Urban Renewal Capital Impr Fund

	2021/22 Actual	2022/23 Actual	2023/24 Revised Budget	2024/25 City Manager Proposed	2024/25 Budget Committee Approved	2024/25 City Council Approved
Resources						
Intergovernmental	4,671,955	46,795	3,246,500	3,067,500	-	-
Charges for Services	71,207	-	-	-	-	-
Miscellaneous Income	-	250	-	-	-	-
Interfund Transfers	695,254	780,388	-	-	-	-
Beginning Balance	744,670	3,555,351	3,650,000	4,446,800	-	-
Total Resources	6,183,086	4,382,783	6,896,500	7,514,300	-	-
Requirements						
Capital Improvement	2,627,735	1,556,522	6,874,000	7,514,300	-	-
Unappropriated	3,555,351	2,826,261	22,500	-	-	-
<i>Non-Operating Total</i>	<i>6,183,086</i>	<i>4,382,783</i>	<i>6,896,500</i>	<i>7,514,300</i>	-	-
Total Requirements	6,183,086	4,382,783	6,896,500	7,514,300	-	-

URBAN RENEWAL CAPITAL PROJECTS

Projects	Actual 2021/22	Actual 2022/23	Revised Budget 2023/24	Proposed Budget 2024/25
CIPUR00001 Catalyst Site/Downtown Rockwood	-	622,310	3,147,466	2,732,689
CIPUR00002 Sandy Boulevard Improvements	2,627,613	198,554	-	-
CIPUR00004 Sunrise/B188 Site	-	107,027	1,150,090	414,090
CIPUR00005 Rockwood Urban Plaza	-	628,629	-	-
CIPUR00006 Property Acquisition Fund	-	-	2,577,400	3,360,000
CIPUR00007 Yamhill Corridor Improvement	-	-	-	492,500
CIPUR00008 Public Safety Facility: Fire Station 74	-	-	-	515,000
Subtotal	2,627,613	1,556,520	6,874,956	7,514,279
TOTAL	2,627,613	1,556,520	6,874,956	7,514,279

Resources and Requirements by Fund

Water Capital Improvement Fund

	2021/22 Actual	2022/23 Actual	2023/24 Revised Budget	2024/25 City Manager Proposed	2024/25 Budget Committee Approved	2024/25 City Council Approved
Resources						
Intergovernmental	138,135	1,311,471	21,582,700	19,553,100	-	-
Miscellaneous Income	250,796	556,042	56,900	-	-	-
Interfund Transfers	724,723	2,634,568	1,697,200	23,098,000	-	-
Financing Proceeds	31,104,315	-	38,804,700	34,078,906	-	-
Beginning Balance	9,434,161	33,244,414	31,614,200	23,567,949	-	-
Total Resources	41,652,131	37,746,495	93,755,700	100,297,955	-	-
Requirements						
Capital Improvement	8,407,717	10,348,084	88,300,200	99,621,500	-	-
Unappropriated	33,244,414	27,398,411	5,455,500	676,455	-	-
<i>Non-Operating Total</i>	41,652,131	37,746,495	93,755,700	100,297,955	-	-
Total Requirements	41,652,131	37,746,495	93,755,700	100,297,955	-	-

WATER CAPITAL PROJECTS

Projects	Actual 2021/22	Actual 2022/23	Revised Budget 2023/24	Proposed Budget 2024/25
Water System Maintenance & Enhancement				
CIPWT00001 Water System Improvements	-	58,189	245,983	239,900
CIPWT00002 Waterline Oversizing	-	3,078	320,185	336,758
CIPWT00005 Minor Capital Maintenance Projects	23,193	14,849	1,613,455	1,761,215
CIPWT00014 Grant Butte Seismic Piping & Reservoir Retrofit	125,397	4,863	-	-
CIPWT00015 Local Street Reconstruction Coordination	921,870	1,936,089	1,620,719	-
CIPWT00019 NW Waterline Replacement Package Phase II	2,672	36,743	732,245	80,963
CIPWT00020 Intermediate Pump Station Waterline	317	30,833	193,850	-
CIPWT00022 Gabbert Seismic Piping	5,163	35,992	617,280	836,474
CIPWT00023 Division Pump Station Seismic Upgrade	-	3,578	417,500	564,852
CIPWT00034 Regner Reservoir Seismic Upgrade	-	-	1,100,000	1,300,000
CIPWT00037 Groundwater System - Central Facilities	3,914,373	2,744,844	23,921,535	35,433,337
CIPWT00047 Groundwater System - Implementation	-	-	250,000	499,201
Subtotal	4,992,985	4,869,058	31,032,752	41,052,700
Other Improvements				
CIPWT00003 Water System and Supply Studies	33,285	11,489	265,930	251,748
CIPWT00007 Water System Master Plan	9,646	-	-	-
CIPWT00009 Test Wells	86,121	6,343	-	-
CIPWT00017 Water Main Condition Assessment	215,387	237,044	256,537	251,529
CIPWT00035 Groundwater System Shared Infrastructure Reconciliation	-	-	-	2,000,000
CIPWT00036 Groundwater System - Water Supply	2,999,170	3,327,443	27,948,568	30,739,026
CIPWT00038 Groundwater System - Distribution Pipelines	69,294	1,896,678	27,796,406	24,326,464
CIPWT00040 Water Meter Replacement Program	-	-	1,000,000	1,000,000
Subtotal	3,412,903	5,478,997	57,267,441	58,568,767
TOTAL	8,405,888	10,348,055	88,300,193	99,621,467

Resources and Requirements by Fund

Stormwater Capital Improvement Fund

	2021/22 Actual	2022/23 Actual	2023/24 Revised Budget	2024/25 City Manager Proposed	2024/25 Budget Committee Approved	2024/25 City Council Approved
Resources						
Miscellaneous Income	107,409	186,999	102,900	106,900	-	-
Interfund Transfers	2,257,328	3,541,676	4,680,900	5,170,900	-	-
Beginning Balance	10,168,120	11,150,674	12,665,200	13,948,900	-	-
Total Resources	12,532,857	14,879,349	17,449,000	19,226,700	-	-
Requirements						
Capital Improvement	1,382,183	2,727,670	10,495,900	12,115,200	-	-
Unappropriated	11,150,674	12,151,679	6,953,100	7,111,500	-	-
<i>Non-Operating Total</i>	<i>12,532,857</i>	<i>14,879,349</i>	<i>17,449,000</i>	<i>19,226,700</i>	-	-
Total Requirements	12,532,857	14,879,349	17,449,000	19,226,700	-	-

STORMWATER CAPITAL PROJECTS

Projects	Actual 2021/22	Actual 2022/23	Revised Budget 2023/24	Proposed Budget 2024/25
Stormwater System Maintenance & Enhancement				
CIPSW00001 Localized Drainage Improvements	165,532	145,615	575,027	769,101
CIPSW00004 Rehab & Repair of Pipe System	703,368	1,390,203	2,669,956	2,207,151
CIPSW00008 Segment 2, Fairview Creek Basin Central Core	-	-	406,904	406,904
CIPSW00009 Infrastructure Capacity Improvements	26,299	-	272,439	352,376
CIPSW00016 Segments 3B & 3C, Fairview Creek Basin Central	12,400	5,697	2,324,282	2,324,282
CIPSW00024 Outfall Repair and Rehab	-	-	-	400,000
Subtotal	907,599	1,541,515	6,248,608	6,459,814
Other Improvements				
CIPSW00002 Low Impact Dev Practices Retrofit Program	126,170	105,875	1,374,459	1,069,812
CIPSW00003 Stream and Slope Improvements	30,038	600,388	763,266	1,000,656
CIPSW00005 Stormwater Facility Improvements	-	233,692	617,111	1,282,912
CIPSW00006 Riparian & Wetland Improvement Projects	116,649	33,613	647,314	1,255,173
CIPSW00007 Fujitsu Ponds Restoration	-	-	248,000	-
CIPSW00010 Stormwater Infrastructure Master Plan	30,976	26,670	-	-
CIPSW00015 West Gresham Water Quality and Infiltration	170,283	185,911	397,111	497,111
CIPSW00021 Environmental Risk Prevention	-	-	200,000	399,671
CIPSW00023 Water Quality Tree Wells	-	-	-	150,000
Subtotal	474,116	1,186,149	4,247,261	5,655,335
TOTAL	1,381,715	2,727,664	10,495,869	12,115,149

Resources and Requirements by Fund

Wastewater Capital Improvement Fund

	2021/22 Actual	2022/23 Actual	2023/24 Revised Budget	2024/25 City Manager Proposed	2024/25 Budget Committee Approved	2024/25 City Council Approved
Resources						
Intergovernmental	21,785	45,676	682,100	972,200	-	-
Charges for Services	-	258,639	-	-	-	-
Miscellaneous Income	245,725	10,617,255	6,336,200	397,900	-	-
Interfund Transfers	10,860,000	4,577,006	14,657,400	13,965,600	-	-
Financing Proceeds	1,700	-	-	-	-	-
Beginning Balance	23,194,505	29,197,947	39,813,000	50,952,400	-	-
Total Resources	34,323,715	44,696,523	61,488,700	66,288,100	-	-
Requirements						
Capital Improvement	5,125,768	6,972,441	37,557,000	57,133,300	-	-
Unappropriated	29,197,947	37,724,082	23,931,700	9,154,800	-	-
<i>Non-Operating Total</i>	<i>34,323,715</i>	<i>44,696,523</i>	<i>61,488,700</i>	<i>66,288,100</i>	-	-
Total Requirements	34,323,715	44,696,523	61,488,700	66,288,100	-	-

WASTEWATER CAPITAL PROJECTS

Projects	Actual 2021/22	Actual 2022/23	Revised Budget 2023/24	Proposed Budget 2024/25	
Wastewater Treatment Plant					
CIPWW00002	WWTP Maintenance Project	315,189	250,382	1,173,697	1,263,424
CIPWW00005	WWTP Asset Replacement and Refurbishment (R&R) Project	362,526	1,415,613	2,752,550	2,141,723
CIPWW00018	WWTP Upper Plant Nitrification Improvements	113,062	136,102	3,284,386	9,536,622
CIPWW00020	WWTP FOG Screening Improvements	698,989	989,825	156,553	-
CIPWW00021	WWTP Upper Barscreens Replacement	638,629	-	-	-
CIPWW00022	WWTP Control System Improvements	49,526	148,983	3,930,636	5,081,044
CIPWW00024	WWTP Organics Digestion Capacity Evaluation	101,451	727,626	555,053	265,521
CIPWW00025	WWTP Outfall Diffuser Improvements	250,310	371,764	990,835	-
CIPWW00028	WWTP Gravity Belt Thickener Refurbishment	242,236	1,496,756	2,470,975	-
CIPWW00030	WWTP Earthquake Resiliency Projects	101,325	151,782	333,960	367,868
CIPWW00031	WWTP Secondary Digester Improvements	288,446	479,796	103,764	-
CIPWW00046	WWTP Disinfection Improvements	-	41,431	1,738,500	1,751,951
CIPWW00047	WWTP Belt Press Replacement	-	22,800	5,962,200	6,828,810
CIPWW00049	WWTP Upper Plant Secondary Clarifier No. 5	-	14,036	2,943,000	17,052,079
Subtotal		3,161,689	6,246,896	26,396,109	44,289,042
Sewer System Maintenance & Enhancement					
CIPWW00001	I & I Control Program	115,099	147,287	881,293	1,252,809
CIPWW00006	Collection System Asset Repair and Replacement Project	868,219	268,926	2,105,135	1,288,420
CIPWW00007	Mainline and Lateral Replacement Program	909,855	106,308	1,970,531	2,025,361
CIPWW00008	East Basin Trunk Upgrade Phase III	-	-	1,904,226	1,897,352
CIPWW00013	Wastewater Mainline Extension	-	10,426	397,172	702,679
CIPWW00023	Overhead Johnson Creek Crossing Seismic	70,897	176,564	2,468,643	2,166,217
CIPWW00026	Lower Kelly Creek Trunk Upgrade Phase 1	-	-	-	-
CIPWW00035	CCTV Inspection of Collection System Large Diameter Pipe	-	6,299	214,000	424,371
CIPWW00045	Upper Kelly Creek Basin Trunk Improvement, Phase 1	-	-	-	266,958
CIPWW00051	185th St. Pump Station Improvements	-	-	581,400	695,350
CIPWW00052	San Rafael Sewer Main Replacement	-	-	-	747,593
CIPWW00053	Birdsdale Sewer Main Replacement	-	-	-	754,382
Subtotal		1,964,070	715,810	10,522,400	12,221,492
Other Improvements					
CIPWW00014	Wastewater Collections System Master Plan	-	-	-	-
CIPWW00050	Nechacokee Creek Bank Stabilization	-	-	638,400	622,713
Subtotal		-	-	638,400	622,713
TOTAL		5,125,759	6,962,706	37,556,909	57,133,247

Resources and Requirements by Fund

City Facility Capital Fund

	2021/22 Actual	2022/23 Actual	2023/24 Revised Budget	2024/25 City Manager Proposed	2024/25 Budget Committee Approved	2024/25 City Council Approved
Resources						
Intergovernmental	-	-	780,000	780,000	-	-
Miscellaneous Income	27,211	47,435	-	-	-	-
Interfund Transfers	210,000	770,000	300,000	1,013,000	-	-
Beginning Balance	2,282,173	2,391,181	1,737,000	640,000	-	-
Total Resources	2,519,384	3,208,616	2,817,000	2,433,000	-	-
Requirements						
Capital Improvement	128,203	1,207,888	2,817,000	2,433,000	-	-
Unappropriated	2,391,181	2,000,727	-	-	-	-
<i>Non-Operating Total</i>	2,519,384	3,208,616	2,817,000	2,433,000	-	-
Total Requirements	2,519,384	3,208,616	2,817,000	2,433,000	-	-

CITY FACILITY CAPITAL PROJECTS

Projects	Actual 2021/22	Actual 2022/23	Budget 2023/24	Budget 2024/25
FACCARPESL City Hall Carpeting	-	53,407	30,000	50,000
FACRTUCHAL City Hall Rooftop Units Replacement	-	510,825	307,000	-
FACELECHAL City Hall Elevator Upgrades	-	94,192	210,000	-
FACCUSCHAL City Hall Customer Service Center	11,540	15,040	74,000	59,700
FACSECCHAL City Hall Security Upgrades	-	38,256	100,000	52,000
FACSECCHAL City Hall Upgrades	-	-	25,000	-
FACCHARCRM City Hall Archive Room Buildout	-	-	30,000	-
FACSOLPSSB PSSB Solar Power Roof Project	-	2,850	880,000	880,000
FACPSSEPNT PSSB Exterior Paint	-	-	50,000	50,000
FACPSSHVAC PSSB HVAC Retrofit	-	-	250,000	100,000
FACPSSWIND PSSB Building Windows	-	6,750	20,000	-
Multiple PSS Concrete	35,000	-	-	100,000
FACPSSKARD Rockwood PSB Storage Unit	-	319,998	350,000	-
FACRPSROOF Rockwood PSB Roof	-	-	-	23,000
FACRTUOPSC Operations Center Rooftop Unit	-	-	20,000	-
FACKITOPSC Operations Center Kitchen Remodel	-	24,442	25,000	-
FACOPSABRF Operations Center Roof	-	-	15,000	200,000
FACOPNSLP Operations Center Shop Area Resurfacing	-	-	-	20,000
FACDOOPARK Main City Park Barn Door Replacement	-	8,658	-	-
FACMNCASPH Main City Park Barn Asphalt Repair	-	-	-	20,000
FACMCBRNSP Main City Park Barn Siding & Paint	-	-	30,000	18,200
FACTAPST71 Station 71 Tap Out System Upgrade	19,663	49,981	-	-
FACDOOST71 Station 71 Bay Door Openers	-	46,058	46,000	-
FACLIVQT71 Station 72 Living Quarters	-	-	-	100,000
FACDOOST73 Station 73 Bay Doors	-	16,170	-	-
FACEMGST74 Station 74 Emergency Generator	-	13,262	-	-
FACFIRED10 Fire District 10 Capital Maintenance	-	-	50,000	50,000
FACBRIHOUR Brite House Roof	12,000	-	-	-
FACBRIHREN Brite House Renovations	-	-	50,000	-
FACPRKLOTS Parking Lot Seal & Striping	-	-	15,000	-
Multiple City Owned Parking Lots	-	7,999	210,000	-
FACPSSNPAV PSSB N Lot Paving	50,000	-	-	150,000
FACCTYCONF Conference Room Upgrades (citywide)	-	-	-	100,000
FACOCPPHVC HVAC Updates (various buildings)	-	-	-	230,000
FACSHOPSRG Roof, Siding & Gutters (various buildings)	-	-	30,000	80,000
FACADAUPGR ADA Upgrades	-	-	-	150,000
TOTAL	128,203	1,207,888	2,817,000	2,432,900

Resources and Requirements by Fund

Enterprise System Replacement Fund

	2021/22 Actual	2022/23 Actual	2023/24 Revised Budget	2024/25 City Manager Proposed	2024/25 Budget Committee Approved	2024/25 City Council Approved
Resources						
Miscellaneous Income	13,774	20,418	-	-	-	-
Interfund Transfers	50,000	-	-	100,000	-	-
Beginning Balance	1,277,596	1,088,334	1,088,000	530,000	-	-
Total Resources	1,341,370	1,108,753	1,088,000	630,000	-	-
Requirements						
Capital Improvement	253,036	-	790,000	630,000	-	-
Transfers	-	-	50,000	-	-	-
Unappropriated	1,088,334	1,108,753	248,000	-	-	-
<i>Non-Operating Total</i>	<i>1,341,370</i>	<i>1,108,753</i>	<i>1,088,000</i>	<i>630,000</i>	-	-
Total Requirements	1,341,370	1,108,753	1,088,000	630,000	-	-

ENTERPRISE SYSTEM REPLACEMENT PROJECTS

Projects	Actual 2021/22	Actual 2022/23	Revised Budget 2023/24	Proposed Budget 2024/25
ESRERP000x Enterprise Resource Planning System	71,414	-	180,000	234,000
ESRCAYENTA Utility Billing Software Upgrades	181,622	-	-	100,000
ESRRROADMAP Financial Road Map Implementation	-	-	100,000	-
ESRWEBSITE Content Management System (Website)	-	-	350,000	-
ESRREPORT0 Citywide Reporting and Analytics	-	-	160,000	-
ESRDATA000 Data Assessment	-	-	-	200,000
ESRM365MIG Microsoft 365 Migration	-	-	-	96,000
TOTAL	253,036	-	790,000	630,000

Planned System Development Charge Use

SDC Funded Projects					
SDC Type	Project No.	Project Name	FY 2023/24		
			Carryover	+ FY 2024/25	= Total
Wastewater	CIPWW00008	East Basin Trunk Upgrade Phase III	\$ 936,892	\$ -	\$ 936,892
	CIPWW00049	WWTP Upper Plant Secondary Clarifier No. 5	-	2,200,000	2,200,000
	CIPPVW0003	Advanced Wetland, Stream and Floodplain Mitigation	200,000	-	200,000
			1,136,892	2,200,000	3,336,892
Water	CIPPVW0003	Advanced Wetland, Stream and Floodplain Mitigation	200,000	-	200,000
			200,000	-	200,000
Transportation	CIPTR00003	Development Coordination Projects	14,462	500	14,962
	CIPTR00005	Intersection Improvements	270,515	-	270,515
	CIPTR00007	Division Street Corridor "Complete Street" Project	1,995,151	-	1,995,151
	CIPTR00008	NE Cleveland Avenue (Stark to Burnside)	1,282,258	-	1,282,258
	CIPTR00009	Stark and 223rd TIF	233,531	5,035,550	5,269,081
	CIPTR00010	Hogan - Powell to Burnside	236,302	-	236,302
	CIPFP00002	Pedestrian Enhancements	2,000	-	2,000
			4,034,219	5,036,050	9,070,269
Parks	CIPPK00001	Gradin Sports Park Development	3,855,473	1,300,000	5,155,473
	CIPPK00004	Park Master Plan Update and Concept Planning for Undeveloped Parks	108,746	20,900	129,646
	CIPPK00006	Metro Local Share Park Improvements	50,000	1,800,000	1,850,000
		4,014,219	3,120,900	7,135,119	
Stormwater	CIPSW00009	Infrastructure Capacity Improvements	108,950	40,000	148,950
	CIPSW00016	Segments 3B & 3C, Fairview Creek Basin Central Core Trunk Improvement	929,712	-	929,712
	CIPVSW001	Advanced Wetland, Stream and Floodplain Mitigation	400,000	-	400,000
		1,438,662	40,000	1,478,662	
Total - SDC Funded Projects:			\$ 10,823,992	\$ 10,396,950	\$ 21,220,942

SDC Related Debt Funded Projects					
(To be repaid in future years with System Development Charges)					
SDC Type	Project No.	Project Name	FY 2023/24		
			Carryover	+ FY 2024/25	= Total
Water	CIPWT00002	Waterline Oversizing	\$ 311,758	\$ 25,000	\$ 336,758
	CIPWT00035	Groundwater System Shared Infrastructure Reconciliation	-	420,000	420,000
	CIPWT00036	Groundwater System - Water Supply	3,279,359	1,155,000	4,434,359
	CIPWT00037	Groundwater System - Central Facilities	3,854,227	3,255,000	7,109,227
	CIPWT00038	Groundwater System - Distribution Pipelines	3,429,750	52,500	3,482,250
			10,875,094	4,907,500	15,782,594
Total - SDC Related Debt Funded Projects:			\$ 10,875,094	\$ 4,907,500	\$ 15,782,594

Planned System Development Charge Use

Projects Funded With SDC Credits				
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(Credits issued to private developers when they construct qualifying public infrastructure)

SDC Type	Project No.	Project Name	FY 2023/24			
			Carryover	+	FY 2024/25	=
Wastewater	CIPPVW002	Wastewater Development Coordination	\$ 541,238		\$ -	\$ 541,238
	CIPSPW001	Wastewater Development Coordination	265,527		-	265,527
			806,765		-	806,765
Water	CIPPVW001	Water Development Coordination	1,745,328		100,000	1,845,328
	CIPSPW001	Water Development Coordination	285,282		-	285,282
			2,030,610		100,000	2,130,610
Transportation	CIPTR0003	Development Coordination Projects	1,500,000		-	1,500,000
	CIPFP0005	On-Street Paths Development Coordination	217,742		100,000	317,742
	CIPPVTR002	Transportation Development Coordination	3,418,720		100,000	3,518,720
	CIPSPTR001	Springwater Transportation Development Coordination	230,219		-	230,219
		5,366,681		200,000	5,566,681	
Parks	CIPPK0003	Development Coordination Projects	75,000		-	75,000
	CIPPK0008	Civic Neighborhood Park Phase 1	2,881,303		-	2,881,303
	CIPPVPK002	Parks Development Coordination	1,370,805		50,000	1,420,805
	CIPSPPK001	Springwater Parks Development Coordination	200,000		-	200,000
		4,527,108		50,000	4,577,108	
Stormwater	CIPSW0008	Segment 2, Fairview Creek Basin Central Core Trunk Improvement	406,904		-	406,904
	CIPPVSW001	Stormwater Development Coordination	511,257		100,000	611,257
	CIPSPSW001	Stormwater Development Coordination	250,537		-	250,537
		1,168,698		100,000	1,268,698	
Total - Projects Funded With SDC Credits:			\$ 13,899,862		\$ 450,000	\$ 14,349,862

Staffing Information

The following pages contain an overview of the staffing to conduct city operations. All information on the pages is expressed in terms of equivalent hours – the ratio of a position in comparison to a full-time position. The City utilizes several different types of positions, including:

- **Full-Time Equivalent (FTE).** A permanent regular status position. These positions fall into one of three bargaining units (GU, GPOA, or IAFF) or are unrepresented based on position. Wages for these positions are budgeted in the Wages/Salaries account.
- **Limited-Term Employee (LTE).** A position of a limited duration, typically not to exceed two years. These positions are typically used for staffing grants, specific projects, pilot projects or to meet short-term workload demands. These positions are budgeted with wages and benefits equal to regular status positions. These positions fall into one of three bargaining units (GU, GPOA, or IAFF) or are unrepresented based on position. Wages for these positions are budgeted in the Limited Term account.
- **Temporary/Seasonal Employees.** These positions are not regular or limited-term employees. These positions are typically limited to a duration of 26 weeks or six consecutive months and are utilized to address seasonal workloads such as parks or transportation maintenance. Examples of Temporary/Seasonal positions include Public Utility Workers and Interns. Wages for these positions are budgeted in the Temporary/Seasonal account.

The fiscal year 2024/25 Proposed Budget includes a net increase of 17.04 FTE and LTE positions. This increase is a combination of new positions, position reductions, and LTE conversions to FTE. LTE to FTE conversions change the categorization of the position, but do not change the overall FTE/LTE position count or the cost of the position.

Position Type	Authorized FY 2021/22	Authorized FY 2022/23	Authorized FY 2023/24	Proposed FY 2024/25
FTE	613.15	638.75	646.75	685.25
LTE	31.98	42.98	36.46	15.00
Total	645.13	681.73	683.21	700.25

The following page displays a summarized list of position changes including proposed LTE to FTE conversions. A more detailed reconciliation of position changes from the 2023/24 Adopted Budget to the 2024/25 Proposed Budget is further back in this section.

Staffing Information

This increase is comprised of the following:

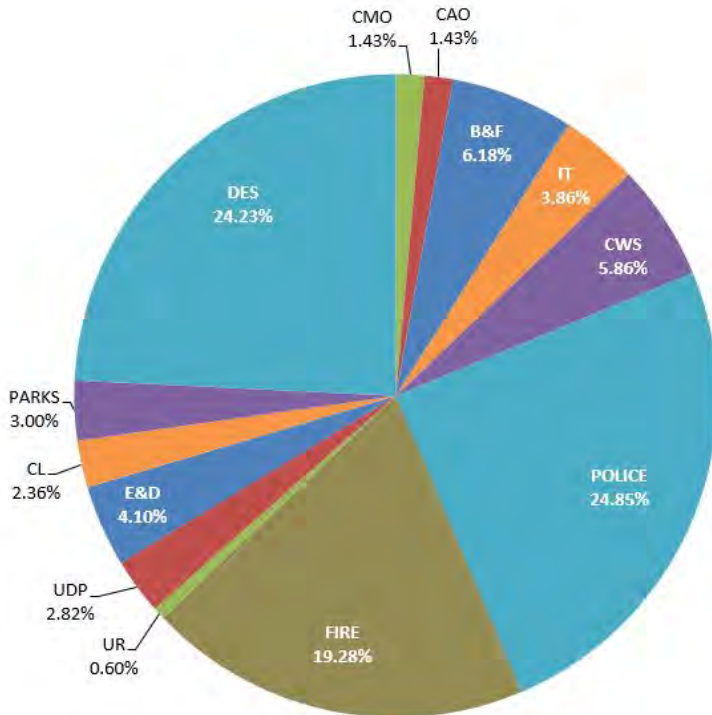
Net # of Pos	Description	Funding
16.00	New levy positions in the Police & Fire Departments (<i>please see the General Fund & Local Option Levy chapter for more information</i>)	Local Option Levy Fund
4.25	New positions in the General Fire Department including 3 firefighters to offset overtime and 1 fire inspector offset by fee revenue.	General Fund
5.00	New positions in Environmental Services to support utility and transportation operations.	Transportation and Utility Funds
1.46	New Positions in Citywide Services for Facilities to provide maintenance & facilities services at Fire Stations and other facilities.	Internal Service Charges
-4.45	Elimination of positions in Central Support departments based on review operational or project needs and funding availability.	Internal Service Charges
-4.30	Elimination of 4.3 positions in Business Funds based on operational needs and funding availability.	Business Funds
0.00	13.00 ARPA LTE positions for Police & Fire are proposed for conversion.	Local Option Levy Fund
0.00	2.00 ARPA LTE positions for Central Support departments are proposed for conversion.	Internal Service Charges
0.00	1.00 ARPA LTE position for Community Livability is proposed for conversion.	Grant Funding/ Business Funds
0.00	2.00 LTE positions for Budget & Finance are proposed for conversion based on operational and grant management needs.	Internal Service Charges
0.00	1.00 LTE position for Environmental Services is proposed for conversion based on operational needs.	Transportation Fund
17.04	Net increase of FTE and LTE Positions	

Staffing Information

Position Allocation by Fund and Department (FTE & LTE) Fiscal Year 2024/25

	CMO	CAO	B&F	IT	CWS	POLICE	FIRE	UR	UDP	E&D	CL	PARKS	DES	Proposed FY 2023/24
General Fund						134.00	101.00			4.10	8.00	17.00		264.10
Local Option Levy Fund						40.00	33.00							73.00
Urban Design & Planning Fund									17.90					17.90
Solid Waste & Sustainability Fund													6.48	6.48
Designated Purpose Fund					1.00		1.00		1.00		3.00	4.00		10.00
Rental Inspection Fund											5.50			5.50
Infrastructure Development Fund													17.50	17.50
Transportation Fund													45.80	45.80
CDBG & HOME Fund									1.00					1.00
Building Fund										24.60				24.60
Urban Renewal Support Fund								4.20						4.20
Water Fund													32.67	32.67
Stormwater Fund													34.51	34.51
Wastewater Fund													32.69	32.69
Facilities & Fleet Management Fund					17.45									17.45
Legal Services Fund		7.50												7.50
Administrative Services Fund	10.00		42.25	27.00	22.60									101.85
Enterprise Systems Replacement Fund			1.00											1.00
Liability Management Fund		2.50												2.50
TOTAL	10.00	10.00	43.25	27.00	41.05	174.00	135.00	4.20	19.90	28.70	16.50	21.00	169.65	700.25

Positions by Department (FTE + LTE) Fiscal Year 2024/25



CMO	City Manager's Office
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
ED&H	Economic & Development Services
CL	Community Livability
PARKS	Parks, Recreation & Youth Services
DES	Environmental Services

Staffing Information

STAFF RESOURCES – FTE

The fiscal year 2024/25 Proposed Budget includes 685.25 Full-Time Equivalent (FTE) permanent positions. The table below illustrates the staff resource allocation by Fund and Department.

	Authorized FY 2021/22	Authorized FY 2022/23	Authorized FY 2023/24	Proposed FY 2024/25
City Manager's Office (<i>Administrative Services Fund</i>)	11.00	12.00	11.00	9.00
<i>Legal Services Fund</i>	6.50	7.50	7.50	7.50
<i>Workers' Comp & Liability Management Fund</i>	2.50	2.50	2.50	2.50
City Attorney's Office	9.00	10.00	10.00	10.00
Budget & Finance (<i>Administrative Services Fund</i>)	37.00	40.25	40.25	42.25
Information Technology (<i>Administrative Services Fund</i>)	18.00	25.00	26.00	27.00
<i>Designated Purpose Fund</i>	-	-	1.12	1.00
<i>Facilities & Fleet Management Fund</i>	15.25	15.25	15.70	17.45
<i>Administrative Services Fund</i>	22.00	23.00	21.00	22.60
Citywide Services	37.25	38.25	37.82	41.05
<i>General Fund</i>	133.00	138.00	137.00	111.00
<i>Police, Fire & Parks Subfund</i>	22.00	22.00	23.00	23.00
<i>Local Option Levy Fund</i>	-	-	-	40.00
<i>Designated Purpose Fund</i>	1.00	-	-	-
Police Department	156.00	160.00	160.00	174.00
<i>General Fund</i>	93.75	95.55	96.75	82.00
<i>Police, Fire & Parks Subfund</i>	18.00	18.00	18.00	18.00
<i>Local Option Levy Fund</i>	-	-	-	33.00
<i>Designated Purpose Fund</i>	5.00	3.20	-	-
Fire Department	116.75	116.75	114.75	133.00
Urban Renewal (<i>Urban Renewal Support Fund</i>)	3.00	4.15	4.15	4.20
<i>Urban Design & Planning Fund</i>	16.80	17.80	17.80	17.90
<i>Designated Purpose Fund</i>	-	-	-	-
<i>CDBG & HOME Fund</i>	-	-	-	1.00
Urban Design & Planning	16.80	17.80	17.80	18.90
<i>General Fund</i>	3.70	4.85	5.50	4.10
<i>Rental Inspection Fund</i>	6.10	-	6.20	-
<i>CDBG & HOME Fund</i>	1.25	-	1.75	-
<i>Building Fund</i>	25.45	25.20	25.20	24.60
Economic & Development Services	36.50	30.05	38.65	28.70
Economic Development Services (<i>General Fund</i>)	3.00	-	-	-
<i>General Fund</i>	-	8.85	7.88	8.00
<i>Designated Purpose Fund</i>	-	1.00	1.00	1.00
<i>Rental Inspection Fund</i>	-	6.20	-	5.50
<i>CDBG & HOME Fund</i>	-	1.55	-	-
<i>Administrative Services Fund</i>	11.00	-	-	-
Community Livability	11.00	17.60	8.88	14.50
<i>General Fund</i>	9.32	13.06	14.00	14.00
<i>Designated Purpose Fund</i>	-	-	-	-
<i>Police, Fire & Parks Subfund</i>	3.00	3.00	3.00	3.00
Parks, Recreation & Youth Services	12.32	16.06	17.00	17.00
<i>Solid Waste & Sustainability Fund</i>	5.93	6.38	6.53	6.48
<i>Infrastructure Development Fund</i>	16.50	16.50	15.50	16.50
<i>Transportation Fund</i>	38.15	38.51	43.76	44.80
<i>Water Fund</i>	27.92	29.42	31.59	32.67
<i>Stormwater Fund</i>	27.28	28.77	31.46	32.51
<i>Wastewater Fund</i>	29.75	31.26	31.61	32.69
Environmental Services	145.53	150.84	160.45	165.65
Enterprise Systems Replacement Fund	-	-	-	-
Total FTE Positions	613.15	638.75	646.75	685.25

Staffing Information

STAFF RESOURCES – LTE

The fiscal year 2024/25 Proposed Budget includes 15.00 Limited-Term Equivalent (LTE) positions. The table below illustrates the staff resource allocation by Fund and Department.

	Authorized FY 2021/22	Authorized FY 2022/23	Authorized FY 2023/24	Proposed FY 2023/24
City Manager's Office (<i>Administrative Services Fund</i>)	0.25	-	-	1.00
<i>Legal Services Fund</i>	-	1.00	1.00	-
<i>Workers' Comp & Liability Management Fund</i>	-	-	-	-
City Attorney's Office	-	1.00	1.00	-
Budget & Finance (<i>Administrative Services Fund</i>)	1.00	2.00	2.49	-
Information Technology (<i>Administrative Services Fund</i>)	1.00	-	-	-
<i>Designated Purpose Fund</i>	-	21.50	21.00	-
<i>Facilities & Fleet Management Fund</i>	-	-	0.49	-
<i>Administrative Services Fund</i>	4.00	-	-	-
Citywide Services	4.00	21.50	21.49	-
<i>General Fund</i>	-	-	-	-
<i>Police, Fire & Parks Subfund</i>	-	-	-	-
<i>Local Option Levy Fund</i>	-	-	-	-
<i>Designated Purpose Fund</i>	9.00	-	-	-
Police Department	9.00	-	-	-
<i>General Fund</i>	2.00	2.00	-	1.00
<i>Police, Fire & Parks Subfund</i>	-	-	-	-
<i>Local Option Levy Fund</i>	-	-	-	-
<i>Designated Purpose Fund</i>	-	-	-	1.00
Fire Department	2.00	2.00	-	2.00
Urban Renewal (<i>Urban Renewal Support Fund</i>)	-	-	1.00	-
<i>Urban Design & Planning Fund</i>	-	-	-	-
<i>Designated Purpose Fund</i>	-	-	-	1.00
<i>CDBG & HOME Fund</i>	-	-	-	-
Urban Design & Planning	-	-	-	1.00
<i>General Fund</i>	-	-	-	-
<i>Designated Purpose Fund</i>	0.75	-	-	-
<i>Rental Inspection Fund</i>	-	-	1.00	-
<i>CDBG & HOME Fund</i>	0.50	-	-	-
<i>Building Fund</i>	-	-	-	-
Economic & Development Services	1.25	-	1.00	-
Economic Development Services (<i>General Fund</i>)	-	-	-	-
<i>General Fund</i>	-	0.50	-	-
<i>Designated Purpose Fund</i>	2.00	3.48	2.48	2.00
<i>Rental Inspection Fund</i>	-	1.00	-	-
<i>CDBG & HOME Fund</i>	-	0.50	-	-
<i>Administrative Services Fund</i>	0.48	-	-	-
Community Livability	2.48	5.48	2.48	2.00
<i>General Fund</i>	-	-	-	-
<i>Designated Purpose Fund</i>	-	-	-	4.00
Parks, Recreation & Youth Services	-	-	-	4.00
<i>Solid Waste & Sustainability Fund</i>	-	-	-	-
<i>Infrastructure Development Fund</i>	1.00	1.00	1.00	1.00
<i>Transportation Fund</i>	8.00	8.00	1.00	1.00
<i>Water Fund</i>	-	-	-	-
<i>Stormwater Fund</i>	-	2.00	2.00	2.00
<i>Wastewater Fund</i>	-	-	-	-
Environmental Services	9.00	11.00	4.00	4.00
Enterprise Systems Replacement Fund	2.00	-	1.00	1.00
Total LTE Positions	31.98	42.98	34.46	15.00

Staffing Information

Reconciliation of FTE & LTE Changes FY 2023/24 Adopted to FY 2024/25 Proposed Budget

	FTE	LTE
Total FY 2023/24 FTE & LTE - Adopted Budget	646.75	34.46
		681.21

FY 2023/24 Supplemental Budget

Fire

Fire Inspector		1.00
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Mid-Year Changes

City Manager's Office

Administrative Analyst		1.00
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Total FY 2023/24 FTE & LTE - Revised Budget	646.75	36.46
		683.21

FY 2024/25 Proposed Budget

New Positions for Levy

Police

Administrative Assistant 2		1.00
Police Officer		2.00
Program Technician		1.00
Records Specialist		1.00

Fire

Deputy Fire Marshal I		2.00
Firefighter		9.00

New Positions for Levy Subtotal	16.00	-
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Staffing Information

Reconciliation of FTE & LTE Changes FY 2023/24 Adopted to FY 2024/25 Proposed Budget

FY 2024/25 Proposed Budget, Continued	FTE	LTE
ARPA Conversions		
Information Technology		
IT Technical Support Specialist Sr	1.00	(1.00)
Citywide Services		
Communications Digital Media Specialist	1.00	(1.00)
Police		
Communications Content Specialist	1.00	(1.00)
Community Safety Specialist	6.00	(6.00)
Police Officer	1.00	(1.00)
Police Records Specialist	1.00	(1.00)
Fire		
Firefighter	4.00	(4.00)
Community Livability		
Program Technician - Housing Resource Coordinator	1.00	(1.00)
ARPA Conversions Subtotal	16.00	(16.00)
Other Changes		
City Manager's Office		
Management Analyst 1	(1.00)	
City Attorney's Office		
Policy Analyst		(1.00)
Budget & Finance		
Budget Analyst	1.00	(1.00)
Management Analyst 1	1.00	(1.00)
Public Service Apprentice		(0.49)
Citywide Services		
Administrative Assistant 1	(0.05)	
Business Systems Analyst		(1.00)
Communications Graphic Designer	(0.20)	
Facilities Maintenance Technician 1	2.00	
Neighborhood Services Manager	(1.00)	
Public Service Apprentice		(0.49)
Web Content Coordinator	(0.20)	

Staffing Information

Reconciliation of FTE & LTE Changes FY 2023/24 Adopted to FY 2024/25 Proposed Budget

FY 2024/25 Proposed Budget, Continued	FTE	LTE
Fire		
Firefighter	3.00	
Fire Inspector		1.00
Administrative Analyst	0.25	
Urban Renewal		
Program Analyst		(1.00)
Urban Design & Planning		
Administrative Assistant 2	(0.30)	
Economic & Development Services		
Administrative Assistant 3	(1.00)	
Community Livability		
Administrative Assistant 1		(0.48)
Mediation Specialist	(1.00)	
Rental Housing Inspector Trainee	(1.00)	
Environmental Services		
PUW 1 Shop Specialist		1.00
PUW 2	2.00	(1.00)
PW Asset Specialist	2.00	
PW Construction	1.00	
Total FY 2024/25 FTE & LTE - Proposed Budget	685.25	15.00
		700.25

Staffing Information

TRENDS – FTE PER 1,000 POPULATION

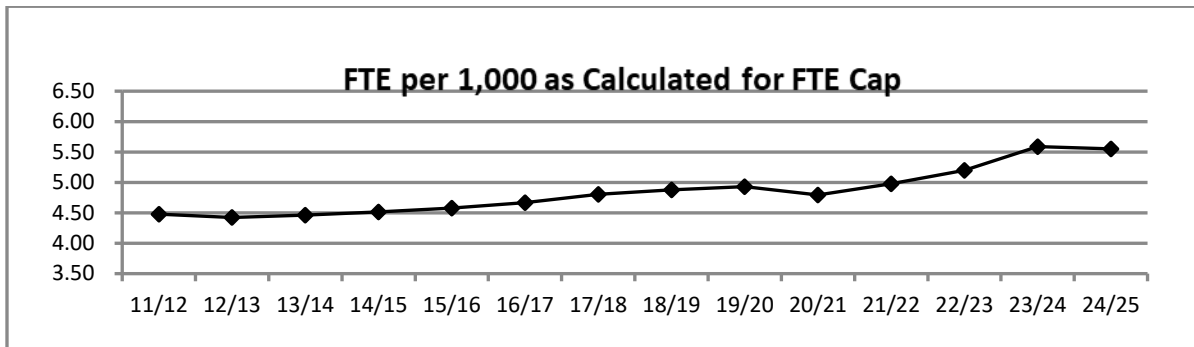
The City Charter contains language that allows the City to employ up to 6.5 Full-Time Equivalent (FTE) persons per 1,000 population, using the following method to calculate the employee cap:

- (1) Determine the current year’s population by averaging the growth rate of the previous three years.
- (2) Calculate the FTE cap by dividing the projected population by 1,000 (“per thousand” population). Multiply this number by 6.5 to arrive at the employee cap. The City’s total FTE count is adjusted downward to account for those City employees who provide services primarily outside Gresham’s boundaries or who are funded through revenue sources not contributed to or subsidized by Gresham citizens. An example is Fire & Emergency Services staff working on the contract for Fire District #10.
- (3) The FTE to population ratio is then calculated by dividing the number of allowable FTEs by the per thousand population.

The following table and chart provide a history of the City’s staff resources as compared to Gresham’s population:

<u>Fiscal Year</u>	<u>Gresham Population</u>	<u>FTE Count</u>	<u>FTE Per 1,000 Population</u>	<u>FTE Calculated for Cap</u>	<u>FTE Cap per 1,000</u>
2010/11	105,595	547.10	5.18	498.81	4.72
2011/12	105,795	523.55	4.95	473.89	4.48
2012/13	105,970	518.55	4.89	468.72	4.42
2013/14	106,180	525.55	4.95	473.79	4.46
2014/15	106,455	534.55	5.02	480.89	4.52
2015/16	107,065	543.35	5.07	490.10	4.58
2016/17	108,150	549.10	5.08	504.69	4.67
2017/18	109,820	579.60	5.28	527.69	4.81
2018/19	110,505	578.60	5.24	539.25	4.88
2019/20	111,810	600.60	5.37	551.04	4.93
2020/21	112,660	588.60	5.22	540.34	4.80
2021/22	114,361	613.15	5.36	569.33	4.98
2022/23	115,938	638.75	5.51	603.19	5.20
2023/24	115,868	675.75	5.83	647.55	5.59
2024/25	118,648	685.25	5.78	658.75	5.55

* Projected based on the average growth of the previous three years



Note: FTE Cap does not include LTE positions. Even if LTEs had been included, in no year would the cap be exceeded.

Staffing Information

Full-Time And Limited-Term Equivalent Positions And Salary Schedule

Class	Position Title	Monthly Salary Range	No. of Positions	Budget Salary
3112	ACCOUNTANT 2	\$ 6,392 - \$ 8,164	5.50	\$ 496,927
3111	ACCOUNTANT SENIOR	\$ 7,079 - \$ 9,044	1.00	108,526
3614	ACCOUNTING ASSISTANT	\$ 4,947 - \$ 6,311	1.75	132,526
3273	ADMINISTRATIVE ANALYST - GU	\$ 5,823 - \$ 7,364	9.00	760,605
6273	ADMINISTRATIVE ANALYST - MSC	\$ 5,729 - \$ 7,450	1.00	80,634
3626	ADMINISTRATIVE ASSISTANT 2 - GU	\$ 4,463 - \$ 5,699	19.60	1,276,430
6626	ADMINISTRATIVE ASSISTANT 2 - MSC	\$ 4,434 - \$ 5,766	1.00	66,415
3625	ADMINISTRATIVE ASSISTANT 3 - GU	\$ 4,947 - \$ 6,311	2.00	151,458
6625	ADMINISTRATIVE ASSISTANT 3 - MSC	\$ 4,912 - \$ 6,389	5.00	345,663
6210	ADMINISTRATIVE SUPERVISOR SENIOR	\$ 6,036 - \$ 7,841	3.00	262,060
3181	AMI SYSTEM OPERATIONS ANALYST	\$ 6,727 - \$ 8,590	1.00	103,080
6221	ASSISTANT CITY ATTORNEY	\$ 8,200 - \$ 10,657	1.00	111,724
6220	ASSISTANT CITY ATTORNEY SENIOR	\$ 10,063 - \$ 13,078	2.00	307,529
6013	ASSISTANT CITY MANAGER	\$ 14,394 - \$ 18,713	3.00	670,383
6611	ASSISTANT CITY RECORDER	\$ 5,172 - \$ 6,726	1.00	74,418
6073	ASSISTANT FIRE CHIEF	\$ 15,625 - \$ 16,407	1.00	196,238
6019	ASSISTANT TO THE CITY MANAGER	\$ 7,788 - \$ 10,125	1.00	121,304
6269	BUDGET ANALYST TRAINEE	\$ 5,443 - \$ 7,080	2.00	158,611
6264	BUDGET MANAGER	\$ 9,082 - \$ 11,805	1.00	141,660
3312	BUILDING INSPECTOR 1	\$ 6,068 - \$ 7,754	2.00	170,031
3311	BUILDING INSPECTOR 2	\$ 6,727 - \$ 8,590	8.00	773,513
3310	BUILDING INSPECTOR SENIOR	\$ 7,079 - \$ 9,044	1.00	108,527
6056	BUILDING OFFICIAL	\$ 9,082 - \$ 11,805	1.00	141,661
3391	BUSINESS LICENSE SPECIALIST	\$ 4,700 - \$ 5,997	1.00	68,635
3180	BUSINESS SYSTEMS ANALYST	\$ 6,727 - \$ 8,590	10.00	988,991
3999	CAD TECHNICIAN	\$ 6,068 - \$ 7,754	1.00	73,997
3263	CAPITAL IMPROVEMENT PROGRAM ANALYST	\$ 7,079 - \$ 9,044	1.00	108,528
6241	CAPITAL PROJECT MANAGER	\$ 7,402 - \$ 9,620	1.00	115,439
1020	CITY ATTORNEY	\$ 18,027 - \$ 18,027	1.00	200,000
1010	CITY MANAGER	\$ 19,985 - \$ 19,985	1.00	239,821
6610	CITY RECORDER	\$ 6,349 - \$ 8,254	1.00	82,663
3245	CITY SURVEYOR	\$ 7,453 - \$ 9,515	1.00	114,184
3319	CODE COMPLIANCE INSPECTOR	\$ 5,823 - \$ 7,364	3.00	248,734
3318	CODE COMPLIANCE INSPECTOR SENIOR	\$ 6,727 - \$ 8,590	1.00	93,711
3120	COMMUNICATIONS CONTENT SPECIALIST	\$ 5,823 - \$ 7,364	1.00	87,956
3124	COMMUNICATIONS CONTENT SPECIALIST SENIOR	\$ 6,392 - \$ 8,164	1.00	97,971
3123	COMMUNICATIONS DIGITAL MEDIA SPECIALIST	\$ 5,823 - \$ 7,364	1.00	86,144
3127	COMMUNICATIONS DIGITAL MEDIA SPECIALIST SENIOR	\$ 6,392 - \$ 8,164	1.00	97,970
3122	COMMUNICATIONS GRAPHIC DESIGNER	\$ 5,823 - \$ 7,364	0.80	70,699
6112	COMMUNICATIONS MANAGER	\$ 7,402 - \$ 9,620	1.00	115,440
6118	COMMUNITY ENGAGEMENT MANAGER	\$ 7,402 - \$ 9,620	1.00	105,766
3126	COMMUNITY EVENTS SPECIALIST	\$ 6,392 - \$ 8,164	1.00	93,069
3125	COMMUNITY OUTREACH SPECIALIST - PW	\$ 6,392 - \$ 8,164	1.00	97,973
6103	COMMUNITY SERVICES MANAGER	\$ 7,402 - \$ 9,620	1.00	115,440

Staffing Information

Full-Time And Limited-Term Equivalent Positions And Salary Schedule

Class	Position Title	Monthly Salary Range	No. of Positions	Budget Salary
6021	DEPUTY CITY ATTORNEY	\$ 11,731 - \$ 15,250	1.00	165,071
4476	DEPUTY FIRE MARSHAL 1	\$ 7,481 - \$ 9,943	5.00	537,784
4475	DEPUTY FIRE MARSHAL 2	\$ 9,063 - \$ 10,938	1.00	131,252
6081	DEPUTY POLICE CHIEF	\$ 15,726 - \$ 16,512	1.00	198,144
6250	DEVELOPMENT ENGINEERING MANAGER	\$ 8,628 - \$ 11,221	1.00	134,654
3251	DEVELOPMENT ENGINEERING SPECIALIST	\$ 7,079 - \$ 9,044	4.00	422,193
6091	DIRECTOR OF BUDGET & FINANCE	\$ 11,731 - \$ 15,250	1.00	182,996
6035	DIRECTOR OF ECONOMIC & DEVELOPMENT SERVICES	\$ 11,146 - \$ 14,488	1.00	173,862
6090	DIRECTOR OF HUMAN RESOURCES	\$ 11,731 - \$ 15,250	1.00	178,937
6031	DIRECTOR OF INFORMATION TECHNOLOGY	\$ 11,146 - \$ 14,488	1.00	173,719
6052	DIRECTOR OF URBAN DESIGN & PLANNING	\$ 10,591 - \$ 13,764	1.00	135,651
6051	DIRECTOR OF URBAN RENEWAL	\$ 10,063 - \$ 13,078	1.00	156,941
6114	DIVERSITY, EQUITY & INCLUSION MANAGER	\$ 8,628 - \$ 11,221	1.00	131,187
3212	ECONOMIC DEVELOPMENT SPECILAIST	\$ 6,068 - \$ 7,754	1.00	83,146
3211	ECONOMIC DEVELOPMENT SPECILAIST SENIOR	\$ 6,727 - \$ 8,590	1.00	103,078
3731	ELECTRICIAN	\$ 6,727 - \$ 8,590	2.00	206,156
6155	EMERGENCY MANAGER	\$ 7,402 - \$ 9,620	1.00	115,439
6116	EMPLOYEE & LABOR RELATIONS MANAGER	\$ 9,082 - \$ 11,805	1.00	141,661
6243	ENGINEER 1	\$ 6,681 - \$ 8,685	4.00	383,618
6242	ENGINEER 2	\$ 7,788 - \$ 10,125	9.50	1,060,114
6240	ENGINEER SENIOR	\$ 8,628 - \$ 11,221	3.00	389,383
3331	ENGINEERING TECHNICIAN 3	\$ 6,068 - \$ 7,754	2.00	177,612
3330	ENGINEERING TECHNICIAN SENIOR	\$ 6,727 - \$ 8,590	7.00	706,139
3256	ENVIRONMENTAL PROGRAM COORDINATOR	\$ 7,453 - \$ 9,515	1.00	114,184
6255	ENVIRONMENTAL PROGRAM MANAGER	\$ 8,628 - \$ 11,221	4.00	525,409
3258	ENVIRONMENTAL SPECIALIST 2	\$ 5,483 - \$ 7,000	4.00	314,014
3257	ENVIRONMENTAL SPECIALIST 3	\$ 6,392 - \$ 8,164	2.00	195,354
3585	ENVIRONMENTAL SPECIALIST SENIOR	\$ 6,727 - \$ 8,590	5.00	506,422
3156	FACILITIES MAINTENANCE COORDINATOR	\$ 6,068 - \$ 7,754	1.00	93,045
3362	FACILITIES MAINTENANCE TECHNICIAN 1	\$ 4,463 - \$ 5,699	3.00	171,403
3361	FACILITIES MAINTENANCE TECHNICIAN 2	\$ 4,947 - \$ 6,311	3.00	227,188
6100	FINANCE & ACCOUNTING MANAGER	\$ 9,082 - \$ 11,805	1.00	141,661
6267	FINANCIAL ANALYST	\$ 6,681 - \$ 8,685	2.00	203,541
6101	FINANCIAL OPERATIONS MANAGER	\$ 8,628 - \$ 11,221	1.00	134,655
4075	FIRE BATTALION CHIEF	\$ 11,377 - \$ 13,672	4.00	656,264
4230	FIRE CAPTAIN	\$ 9,063 - \$ 10,938	9.00	1,181,268
6070	FIRE CHIEF	\$ 17,188 - \$ 18,047	1.00	216,045
4478	FIRE INSPECTOR	\$ 5,282 - \$ 9,039	3.00	190,143
4232	FIRE LIEUTENANT	\$ 7,858 - \$ 9,943	22.00	2,625,040
3379	FIRE LOGISTICS TECHNICIAN	\$ 4,947 - \$ 6,311	1.00	74,043
4078	FIRE MARSHAL	\$ 11,377 - \$ 13,672	1.00	164,066
4460	FIREFIGHTER	\$ 5,282 - \$ 9,039	83.00	7,549,861
6720	FLEET MAINTENANCE SUPERVISOR	\$ 7,032 - \$ 9,143	1.00	109,712
3680	FLEET PARTS SPECIALIST	\$ 4,463 - \$ 5,699	1.00	68,389

Staffing Information

Full-Time And Limited-Term Equivalent Positions And Salary Schedule

Class	Position Title	Monthly Salary Range	No. of Positions	Budget Salary
3193	GIS ANALYST	\$ 6,392 - \$ 8,164	1.00	97,971
3192	GIS ANALYST SENIOR	\$ 7,079 - \$ 9,044	2.00	211,728
6190	GIS MANAGER	\$ 8,628 - \$ 11,221	1.00	116,648
3380	GIS TECHNICIAN SENIOR	\$ 5,483 - \$ 7,000	1.00	78,317
6174	GOVERNMENT RELATIONS & POLICY ADVISOR	\$ 9,082 - \$ 11,805	1.00	138,132
6107	HOUSING SERVICES MANAGER	\$ 7,402 - \$ 9,620	1.00	104,148
6276	HUMAN RESOURCES ANALYST	\$ 6,349 - \$ 8,254	2.00	191,129
6275	HUMAN RESOURCES ANALYST SENIOR	\$ 7,032 - \$ 9,143	5.00	521,907
6102	IT ENTERPRISE APPLICATIONS MANAGER	\$ 10,063 - \$ 13,078	1.00	156,941
6110	IT MANAGER	\$ 8,200 - \$ 10,657	2.00	254,555
3383	IT TECHNICIAN SUPPORT SPECIALIST SENIOR	\$ 5,823 - \$ 7,364	6.00	513,521
6211	LEGAL SERVICES SUPERVISOR	\$ 6,349 - \$ 8,254	1.00	96,750
6262	MANAGEMENT ANALYST 1	\$ 6,036 - \$ 7,841	3.00	253,151
6261	MANAGEMENT ANALYST 2	\$ 6,681 - \$ 8,685	4.00	396,222
6260	MANAGEMENT ANALYST SENIOR	\$ 7,032 - \$ 9,143	1.00	109,711
3590	OUTREACH SERVICES SPECIALIST	\$ 5,207 - \$ 6,651	3.00	216,617
3217	OUTREACH SERVICES SPECIALIST SENIOR	\$ 6,392 - \$ 7,278	1.00	78,214
6521	PARALEGAL	\$ 5,443 - \$ 7,080	1.00	78,955
6113	PARKS & RECREATION PROGRAM MANAGER	\$ 8,628 - \$ 11,221	1.00	134,654
6520	PAYROLL ADMINISTRATOR	\$ 5,729 - \$ 7,450	1.00	89,037
3322	PERMIT TECHNICIAN 1	\$ 4,700 - \$ 5,997	2.00	143,174
3321	PERMIT TECHNICIAN 2	\$ 5,207 - \$ 6,651	1.00	79,807
3320	PERMIT TECHNICIAN SENIOR	\$ 5,823 - \$ 7,364	1.00	88,374
3149	PLANNER 1	\$ 6,068 - \$ 7,754	2.00	166,476
3150	PLANNER 2	\$ 6,727 - \$ 8,590	9.00	881,087
3151	PLANNER SENIOR	\$ 7,843 - \$ 10,012	2.80	332,365
6105	PLANNING MANAGER	\$ 9,082 - \$ 11,805	2.00	262,470
3560	PLANNING TECHNICIAN	\$ 5,207 - \$ 6,651	1.00	79,807
3162	PLANS EXAMINER	\$ 7,079 - \$ 9,044	3.00	305,810
3161	PLANS EXAMINER SENIOR	\$ 7,453 - \$ 9,515	1.00	103,813
2377	POLICE BODY WORN CAMERA TECHNICIAN	\$ 5,352 - \$ 6,800	1.00	81,598
6285	POLICE CAPTAIN	\$ 14,296 - \$ 15,011	3.00	447,357
6080	POLICE CHIEF	\$ 17,298 - \$ 18,163	1.00	217,958
2378	POLICE COMMUNITY SAFETY SPECIALIST	\$ 4,857 - \$ 6,161	6.00	359,378
2227	POLICE CRIME ANALYST	\$ 6,391 - \$ 8,164	2.00	153,394
2372	POLICE CRIMINALIST	\$ 6,515 - \$ 8,318	2.00	198,090
6286	POLICE LIEUTENANT	\$ 13,646 - \$ 13,646	7.00	1,146,281
2440	POLICE OFFICER	\$ 6,515 - \$ 8,318	104.00	9,717,542
6235	POLICE RECORDS MANAGER	\$ 7,032 - \$ 9,143	1.00	94,440
2656	POLICE RECORDS SPECIALIST	\$ 4,464 - \$ 5,700	14.00	833,368
2655	POLICE RECORDS SPECIALIST SENIOR	\$ 5,207 - \$ 6,650	3.00	231,937
2370	POLICE SERGEANT	\$ 8,010 - \$ 10,230	16.00	1,938,096
2375	POLICE TECHNICIAN SENIOR	\$ 5,881 - \$ 7,497	3.00	246,227
6173	POLICY ANALYST	\$ 7,788 - \$ 10,125	1.00	121,502
3116	PROCUREMENT SPECIALIST	\$ 6,727 - \$ 8,590	1.00	90,914
3272	PROGRAM ANALYST	\$ 6,727 - \$ 8,590	4.00	394,463

Staffing Information

Full-Time And Limited-Term Equivalent Positions And Salary Schedule

Class	Position Title	Monthly Salary Range	No. of Positions	Budget Salary
3530	PROGRAM TECHNICIAN	\$ 5,207 - \$ 6,651	24.00	1,803,706
3816	PUBLIC UTILITY WORKER 1	\$ 4,033 - \$ 5,146	2.00	106,106
3815	PUBLIC UTILITY WORKER 2	\$ 4,700 - \$ 5,997	62.00	4,140,950
3810	PUBLIC UTILITY WORKER SENIOR	\$ 5,207 - \$ 6,651	11.00	860,956
3586	PUBLIC WORKS ASSET SPECIALIST	\$ 6,068 - \$ 7,754	3.00	233,077
3254	PUBLIC WORKS CONSTRUCTION INSPECTOR	\$ 5,823 - \$ 7,364	4.00	327,066
3253	PUBLIC WORKS CONSTRUCTION INSPECTOR SENIOR	\$ 6,392 - \$ 8,164	1.00	97,970
3710	PUBLIC WORKS FIELD OPERATIONS SUPERVISOR	\$ 6,068 - \$ 7,754	7.00	639,904
6104	PUBLIC WORKS MANAGER	\$ 9,557 - \$ 12,426	4.00	567,227
6700	PUBLIC WORKS SUPERINTENDENT	\$ 7,402 - \$ 9,620	4.00	460,962
3325	RENTAL HOUSING INSPECTOR	\$ 5,823 - \$ 7,364	1.00	88,374
3326	RENTAL HOUSING INSPECTOR TRAINEE	\$ 4,947 - \$ 6,311	2.00	147,830
6525	RISK MANAGEMENT SPECIALIST	\$ 6,349 - \$ 8,254	1.00	82,692
6222	RISK MANAGER	\$ 8,200 - \$ 10,657	1.00	127,882
6270	SOLID WASTE & SUSTAINABILITY MANAGER	\$ 7,788 - \$ 10,125	1.00	121,501
6244	STRUCTURAL ENGINEER	\$ 7,788 - \$ 10,125	1.00	101,354
3730	SUPERVISORY ELECTRICIAN	\$ 7,453 - \$ 9,515	1.00	114,184
3189	SYSTEMS ADMINISTRATOR	\$ 7,079 - \$ 9,044	1.00	108,526
3188	SYSTEMS ADMINISTRATOR SENIOR	\$ 7,843 - \$ 10,012	2.00	240,280
3186	SYSTEMS ANALYST	\$ 7,453 - \$ 9,515	3.00	328,570
3117	TREASURY ANALYST	\$ 7,079 - \$ 9,044	1.00	108,527
3215	URBAN RENEWAL PROJECT COORDINATOR	\$ 7,843 - \$ 10,012	1.00	115,252
6999	UTILITY BILLING SUPERVISOR	\$ 7,402 - \$ 9,620	1.00	91,124
3620	UTILITY CUSTOMER SERVICE REPRESENTATIVE	\$ 4,243 - \$ 5,418	3.50	237,351
3726	VEHICLE MECHANIC	\$ 4,700 - \$ 5,997	3.00	214,835
3725	VEHICLE MECHANIC SENIOR	\$ 5,483 - \$ 7,000	2.00	167,996
3341	WATER DISTRIBUTION TECHNICIAN	\$ 5,207 - \$ 6,651	1.00	79,807
3340	WATER DISTRIBUTION TECHNICIAN SENIOR	\$ 6,068 - \$ 7,754	1.00	93,045
3345	WATER METER TECHNICIAN	\$ 5,207 - \$ 6,651	1.00	72,551
3711	WATER OPERATIONS SUPERVISOR	\$ 6,392 - \$ 8,164	1.00	97,971
3346	WATER QUALITY SPECIALIST	\$ 5,823 - \$ 7,364	1.00	76,031
3820	WATER SERVICE FIELD REPRESENTATIVE	\$ 4,700 - \$ 5,997	1.00	71,960
6701	WATER SUPERINTENDENT	\$ 7,402 - \$ 9,620	1.00	115,439
3194	WEB CONTENT COORDINATOR	\$ 6,392 - \$ 8,164	1.80	167,434
6115	YOUTH SERVICES MANAGER	\$ 7,402 - \$ 9,620	1.00	102,073
Total Full-Time & Limited Term Employees and Salary			700.25	66,678,047

Interfund Transfers – To

TO Fund Name	FROM Fund Name	Amount	Reason	Total		
General	Transportation	11,200	Equipment Transfer Adjustments	87,100		
	Water	25,000	Confined Space Rescue			
	Stormwater	25,000	Confined Space Rescue			
	Stormwater	900	Equipment Transfer Adjustments			
Urban Design & Planning	Wastewater	25,000	Confined Space Rescue	2,762,000		
	General	2,563,000	Planning Services Support			
Solid Waste & Recycling	Transportation	199,000	Transportation Planning Support	120,000		
	Water	40,000	Green Business Program			
	Stormwater	40,000	Green Business Program			
Designated Purpose	Wastewater	40,000	Green Business Program	1,435,200		
	General	20,000	Small Business Incentive Program			
	General	122,000	Grant Match			
	General	40,000	Grant Proceeds Reallocation			
	Transportation	263,000	Undergrounding in Lieu of Fees			
	Building	35,000	Small Business Incentive Program			
	Building	500,000	East County Library Project Fees			
	Urban Renewal Support	40,000	Small Business Incentive Program			
	Water	5,000	Small Business Incentive Program			
	Stormwater	5,000	Small Business Incentive Program			
	Stormwater	145,000	Stormwater in Lieu of Fees			
	Wastewater	5,000	Small Business Incentive Program			
	Wastewater	50,000	East County Library Project Fees			
	Administrative Services	26,200	Arts and Cultural Grant			
	Administrative Services	179,000	Emergency Management Program Support			
	Infrastructure Development	Transportation	453,500		Dev. Engineering & Public Works Insp.	1,814,000
		Water	453,500		Dev. Engineering & Public Works Insp.	
Stormwater		453,500	Dev. Engineering & Public Works Insp.			
Wastewater		453,500	Dev. Engineering & Public Works Insp.			
Streetlight	CDBG & HOME	142,000	CDBG Project - Streetlights	142,000		
	General	18,100	Equipment Transfer Adjustments			
Transportation	SDC - Transportation	247,000	SDC Funded Debt Service	1,567,850		
	SDC - Transportation	8,500	SDC Funded Debt Reimbursement			
	Streetlight	117,000	Operation of Streetlight Program			
	Water	5,700	Equipment Transfer Adjustments			
	Stormwater	1,155,200	Vegetation & Sweeping			
	Stormwater	10,650	Equipment Transfer Adjustments			
	Wastewater	5,700	Equipment Transfer Adjustments			
	Building	General	18,000		EnerGov Support	178,000
		Urban Design & Planning	71,000		EnerGov Support	
		Rental Inspection	18,000		EnerGov Support	
Infrastructure Development		71,000	EnerGov Support			
Parks Capital Improvement	Designated Purpose	150,000	Gradin Park Project	12,857,200		
	Designated Purpose	500,000	ARPA Undeveloped Parks			
	Designated Purpose	2,000,000	ARPA Gradin Project			
	SDC - Parks	7,250,800	SDC Funded Projects			
	SDC - Parks	2,956,400	SDC Credits			
General Development Cap Impr	SDC - Wastewater	200,000	SDC Funded Projects	10,214,100		
	SDC - Water	200,000	SDC Funded Projects			
	SDC - Stormwater	400,000	SDC Funded Projects			
	SDC - Wastewater	806,800	SDC Credits			
	SDC - Water	2,130,600	SDC Credits			
	SDC - Stormwater	861,800	SDC Credits			
	SDC - Transportation	3,749,000	SDC Credits			
	SDC - Parks	1,620,900	SDC Credits			
	Transportation	200,000	Gas Tax Funded Projects			
	Stormwater	45,000	Rate Funded Projects			
Transportation Capital Impr	Designated Purpose	435,000	Utility Undergrounding Projects	23,070,300		
	SDC - Transportation	9,068,400	SDC Funded Projects			
	SDC - Transportation	1,500,000	SDC Credits			
	Streetlight	1,138,500	Streetlight Funded Projects			
	Transportation	10,928,400	Gas Tax Funded Projects			

Interfund Transfers – To

TO	FROM			
Fund Name	Fund Name	Amount	Reason	Total
Footpaths & Bikeways Capital Impr	Designated Purpose	500,000	ARPA Wy'East Trail Project	3,267,100
	Designated Purpose	748,700	ARPA Fairview Trail Contribution	
	SDC - Transportation	2,000	SDC Funded Projects	
	SDC - Transportation	317,800	SDC Credits	
	Transportation	1,373,600	Pedestrian & Bikeway Projects	
	CDBG & HOME	325,000	CDBG Project - Sidewalk Infill	
	SDC - Transportation	58,000	Debt Service	6,199,000
	Streetlight	450,000	Debt Service	
Transportation	5,691,000	Debt Service		
General	700	Internal Vehicle Reallocations	640,800	
SDC - Water	420,000	SDC Funded Debt		
SDC - Water	183,600	SDC Funded Reimbursement		
Transportation	2,000	Internal Vehicle Reallocations		
	Stormwater	23,500	Internal Vehicle Reallocations	
	Wastewater	11,000	Internal Vehicle Reallocations	
	SDC - Water	28,000	SDC Funded Projects	23,098,000
	Water	23,070,000	Rate Funded Projects	
Water Debt Service	Water	3,008,000	Debt Service	3,008,000
Stormwater	General	5,600	Internal Vehicle Reallocations	230,400
	SDC - Stormwater	215,000	SDC Funded Reimbursement	
	Transportation	6,400	Internal Vehicle Reallocations	
	Water	3,400	Internal Vehicle Reallocations	
Stormwater Capital Improvement	Designated Purpose	147,500	Stormwater in Lieu of Projects	5,170,900
	Designated Purpose	60,000	Natural Resources in Lieu of Projects	
	SDC - Stormwater	1,104,100	SDC Funded Projects	
	SDC - Stormwater	407,000	SDC Credits	
	Stormwater	1,565,000	Rate Funded Projects	
	Stormwater	1,887,300	R&R Projects	
Stormwater Debt Service	Stormwater	264,000	Debt Service	264,000
Wastewater	General	22,700	Internal Vehicle Reallocations	418,250
	SDC - Wastewater	373,200	SDC Funded Reimbursement	
	Transportation	3,800	Internal Vehicle Reallocations	
	Water	700	Internal Vehicle Reallocations	
	Stormwater	17,850	Internal Vehicle Reallocations	
Wastewater Capital Improvement	SDC - Wastewater	3,136,900	SDC Funded Projects	13,965,600
	Wastewater	6,190,100	Repair & Replacement Projects	
	Wastewater	4,638,600	Rate Funded Projects	
Wastewater Debt Service	Wastewater	519,000	Debt Service	519,000
City Facility Capital	General	50,000	Fire District 10 Maintenance Projects	1,013,000
	Designated Purpose	100,000	Fire Station Retrofit	
	Facilities & Fleet Management	863,000	City Facility Projects	
Administrative Services	General	50,000	Customer Assistance Program	1,129,500
	General	168,500	Public Safety Recruitment Support	
	Transportation	153,000	IT/GIS/Asset Management Program Support	
	Water	153,000	IT/GIS/Asset Management Program Support	
	Stormwater	153,000	IT/GIS/Asset Management Program Support	
	Wastewater	153,000	IT/GIS/Asset Management Program Support	
	Health	269,000	COG Health Plan Program Support	
	Dental	30,000	COG Dental Plan Program Support	
Enterprise System Replacement	Administrative Services	100,000	Cayenta Projects	100,000
Equipment Replacement	Facilities & Fleet Management	116,000	Equipment Replacement for Internal Services	137,300
	Administrative Services	21,300	Equipment Replacement for Internal Services	
		<u>113,408,600</u>		<u>113,408,600</u>

Interfund Transfers – From

FROM Fund Name	TO Fund Name	Amount	Reason	Total		
General	Urban Design & Planning	2,563,000	Planning Services Support	3,078,600		
	Designated Purpose	20,000	Small Business Incentive Program			
	Designated Purpose	29,000	Grant Match			
	Designated Purpose	40,000	Grant Proceeds Reallocation			
	Designated Purpose	93,000	Grant Match			
	Transportation	18,100	Equipment Transfer Adjustments			
	Building	18,000	EnerGov Support			
	Water	700	Internal Vehicle Reallocations			
	Stormwater	5,600	Internal Vehicle Reallocations			
	Wastewater	22,700	Internal Vehicle Reallocations			
	City Facility Capital	50,000	Fire District 10 Maintenance Projects			
	Administrative Services	50,000	Customer Assistance Program			
	Administrative Services	168,500	Public Safety Recruitment Support			
	Urban Design & Planning Designated Purpose	Building	71,000		EnerGov Support	71,000
		Parks Capital Improvement	150,000		Gradin Park Project	4,641,200
		Parks Capital Improvement	500,000		ARPA Undeveloped Parks	
		Parks Capital Improvement	2,000,000		ARPA Gradin Project	
	Transportation Capital Impr	435,000	Utility Undergrounding Projects			
	Footpaths & Bikeways Capital Impr	500,000	ARPA Wy'East Trail Project			
	Footpaths & Bikeways Capital Impr	748,700	ARPA Fairview Trail Contribution			
	Stormwater Capital Improvement	147,500	Stormwater in Lieu of Projects			
	Stormwater Capital Improvement	60,000	Natural Resources in Lieu of Projects			
	City Facility Capital	100,000	Fire Station Retrofit			
Rental Inspection	Building	18,000	EnerGov Support	18,000		
SDC - Wastewater	General Development Cap Impr	200,000	SDC Funded Projects	4,516,900		
	General Development Cap Impr	806,800	SDC Credits			
	Wastewater	373,200	SDC Funded Reimbursement			
	Wastewater Capital Improvement	3,136,900	SDC Funded Projects			
SDC - Water	General Development Cap Impr	200,000	SDC Funded Projects	2,962,200		
	General Development Cap Impr	2,130,600	SDC Credits			
	Water	420,000	SDC Funded Debt			
	Water	183,600	SDC Funded Reimbursement			
	Water Capital Improvement	28,000	SDC Funded Projects			
SDC - Stormwater	General Development Cap Impr	400,000	SDC Funded Projects	2,987,900		
	General Development Cap Impr	861,800	SDC Credits			
	Stormwater	215,000	SDC Funded Reimbursement			
	Stormwater Capital Improvement	1,104,100	SDC Funded Projects			
	Stormwater Capital Improvement	407,000	SDC Credits			
SDC - Transportation	Transportation	247,000	SDC Funded Debt Service	14,950,700		
	Transportation	8,500	SDC Funded Debt Reimbursement			
	General Development Cap Impr	3,749,000	SDC Credits			
	Transportation Capital Impr	9,068,400	SDC Funded Projects			
	Transportation Capital Impr	1,500,000	SDC Credits			
	Footpaths & Bikeways Capital Impr	2,000	SDC Funded Projects			
	Footpaths & Bikeways Capital Impr	317,800	SDC Credits			
	General Government Debt Svc	58,000	Debt Service			
	SDC - Parks	Parks Capital Improvement	7,250,800		SDC Funded Projects	11,828,100
		Parks Capital Improvement	2,956,400		SDC Credits	
		General Development Cap Impr	1,620,900		SDC Credits	
Infrastructure Development Streetlight	Building	71,000	EnerGov Support	71,000		
	Transportation	117,000	Operation of Streetlight Program	1,705,500		
Transportation Capital Impr	1,138,500	Streetlight Funded Projects				
General Government Debt Svc	450,000	Debt Service				
Transportation	General	11,200	Equipment Transfer Adjustments	19,284,900		
	Urban Design & Planning	199,000	Transportation Planning Support			
	Designated Purpose	263,000	Undergrounding in Lieu of Fees			
	Infrastructure Development	453,500	Dev. Engineering & Public Works Insps.			
	General Development Cap Impr	200,000	Gas Tax Funded Projects			
	Transportation Capital Impr	10,928,400	Gas Tax Funded Projects			
	Footpaths & Bikeways Capital Impr	1,373,600	Pedestrian & Bikeway Projects			
	General Government Debt Svc	5,691,000	Debt Service			
	Water	2,000	Internal Vehicle Reallocations			
	Stormwater	6,400	Internal Vehicle Reallocations			
	Wastewater	3,800	Internal Vehicle Reallocations			
	Administrative Services	153,000	IT/GIS/Asset Management Program Support			

Interfund Transfers – From

FROM	TO			Total	
Fund Name	Fund Name	Amount	Reason		
CDBG & HOME	Streetlight	142,000	CDBG Project - Streetlights	467,000	
	Footpaths & Bikeways Capital Impr	325,000	CDBG Project - Sidewalk Infill		
Building	Designated Purpose	35,000	Small Business Incentive Program	535,000	
	Designated Purpose	500,000	East County Library Project Fees		
Urban Renewal Support	Designated Purpose	40,000	Small Business Incentive Program	40,000	
Water	General	25,000	Confined Space Rescue	26,764,300	
	Solid Waste & Recycling	40,000	Green Business Program		
	Designated Purpose	5,000	Small Business Incentive Program		
	Infrastructure Development	453,500	Dev. Engineering & Public Works Insp.		
	Transportation	5,700	Equipment Transfer Adjustments		
	Water Capital Improvement	23,070,000	Rate Funded Projects		
	Water Debt Service	3,008,000	Debt Service		
	Stormwater	3,400	Internal Vehicle Reallocations		
	Wastewater	700	Internal Vehicle Reallocations		
	Administrative Services	153,000	IT/GIS/Asset Management Program Support		
	Stormwater	General	25,000	Confined Space Rescue	5,790,900
		General	900	Equipment Transfer Adjustments	
		Solid Waste & Recycling	40,000	Green Business Program	
		Designated Purpose	5,000	Small Business Incentive Program	
		Designated Purpose	145,000	Stormwater in Lieu of Fees	
		Infrastructure Development	453,500	Dev. Engineering & Public Works Insp.	
		Transportation	1,155,200	Vegetation & Sweeping	
Transportation		10,650	Equipment Transfer Adjustments		
General Development Cap Impr		45,000	Rate Funded Projects		
Water		23,500	Internal Vehicle Reallocations		
Stormwater Capital Improvement		1,565,000	Rate Funded Projects		
Stormwater Capital Improvement		1,887,300	R&R Projects		
Stormwater Debt Service		264,000	Debt Service		
Wastewater		17,850	Internal Vehicle Reallocations		
Administrative Services		153,000	IT/GIS/Asset Management Program Support		
Wastewater		General	25,000	Confined Space Rescue	12,090,900
	Solid Waste & Recycling	40,000	Green Business Program		
	Designated Purpose	5,000	Small Business Incentive Program		
	Designated Purpose	50,000	East County Library Project Fees		
	Infrastructure Development	453,500	Dev. Engineering & Public Works Insp.		
	Transportation	5,700	Equipment Transfer Adjustments		
	Water	11,000	Internal Vehicle Reallocations		
	Wastewater Capital Improvement	6,190,100	Repair & Replacement Projects		
	Wastewater Capital Improvement	4,638,600	Rate Funded Projects		
	Wastewater Debt Service	519,000	Debt Service		
	Administrative Services	153,000	IT/GIS/Asset Management Program Support		
	Facilities & Fleet Management	City Facility Capital	863,000	City Facility Projects	979,000
		Equipment Replacement	116,000	Equipment Replacement for Internal Services	
Administrative Services	Designated Purpose	26,200	Arts and Cultural Grant	326,500	
	Designated Purpose	179,000	Emergency Management Program Support		
	Enterprise System Replacement	100,000	Cayenta Projects		
Health	Equipment Replacement	21,300	Equipment Replacement for Internal Services		
	Administrative Services	269,000	COG Health Plan Program Support	269,000	
Dental	Administrative Services	30,000	COG Dental Plan Program Support	30,000	
		<u>113,408,600</u>		<u>113,408,600</u>	

Transient Lodging Tax

Planned Use of Gresham Transient Lodging Tax

Per Oregon State Law (ORS 320.350), a percentage of Local Transient Lodging Taxes (TLT) must be used to fund tourism related activities. The percentage to be dedicated to tourism related activities is set by when the tax was first imposed or increased.

For tax rates that were in place on or before July 1, 2003, the percentage of revenue expended to fund tourism related activities must be the same or more than was in place as of July 1, 2003. Gresham had a TLT rate of 6% prior to July 1, 2003. Based on historical information 5.22% of the 6% rate must be used for tourism related purposes.

For tax rates that were imposed or increased after July 1, 2003, 70% of the new tax must be dedicated to tourism related activities. Gresham has imposed an additional 2% TLT rate after the July 1, 2003 date. As a result, 70% of the TLT revenue generated from the 2% rate must be used for tourism related activities.

Starting in FY 2024/25, the City of Gresham will place all TLT revenue dedicated to tourism related activities the Designated Purpose Fund, so that it is segregated from unrestricted TLT funds and better able to be tracked.

Calculation of TLT to be Dedicated to Tourism for FY 2024/25

Date Established	TLT Rate	FY 2024/25		Estimated Allocation
		Forecasted Revenue	% to Tourism	
Prior to 7/1/03	6%	975,000	5.22%	50,895
After 7/1/03	2%	325,000	70.00%	227,500
Total		1,300,000		278,395

Planned Use of TLT Revenue for Tourism related activities for FY 2024/25

- Gresham Visitor's Center support
- City support of tourism eligible events
- Gradin Sports Park Capital Project

American Rescue Plan Act (ARPA)

American Rescue Plan Act (ARPA) Summary

In 2021, the American Rescue Plan Act was passed to provide additional relief to address the continued impact of COVID-19 on the economy, public health, state and local governments, individuals, and businesses. While this bill contained many elements, several are of importance to the City of Gresham.

- **Coronavirus State and Local Fiscal Recovery Funds (Direct Allocation)** – provided \$350 billion in emergency funding for eligible state, local, territorial, and Tribal governments. These funds can be used:
 - To respond to the pandemic or its negative economic impacts, including assistance to households, small businesses, and nonprofits, or aid to impacted industries such as tourism, travel, and hospitality
 - For the provision of government services to the extent of the reduction in revenue to the pandemic
 - For premium pay to eligible workers performing essential work during the pandemic
 - To make necessary investments in water, sewer and broadband infrastructure.

The City of Gresham has received a total of \$25.4 million directly through the Coronavirus State and Local Fiscal Recovery Funds. These funds were received in two equal payments; the first payment of \$12.7 million was received in September 2021, and the second payment of \$12.7 million was received in September 2022. These funds must be encumbered by December 31, 2024 and fully expended by December 31, 2026. Additional details regarding project allocations as of March 31, 2024 may be found on the following two pages.

- **Coronavirus State and Local Fiscal Recovery Funds (Passthrough Allocation)** – the State of Oregon received an allocation of funds. Funds were approved for projects in each Senate and House district in the state. As a result, Gresham received funds as a subrecipient of the State of Oregon for specific projects designated by Senator Gorsek and Representative Ruiz in the amount of \$1,525,660. These funds are being used to fund the Shaull property acquisition, renovate existing sport court surfaces, construct the Rockwood Community Garden, and support local organizations that provide direct assistance to the Gresham community.
- **HOME Investment Partnerships Program** – participating jurisdictions that qualify for the HOME program in FY 2025 are eligible to receive an allocation of the HOME-ARP funds identified in ARPA. These funds can be used for:
 - Production of Preservation of Affordable Housing
 - Tenant-Based Rental Assistance (TBRA)
 - Supportive Services, Homeless Prevention Services, and Housing Counseling
 - Purchase and Development of Non-Congregate Shelter

Gresham allocated a total of \$155,000 to assist HOME/CDBG organizations with administrative expenses. Review and approval of specific projects for use of these funds will be conducted through the normal HOME Action Plan process.

American Rescue Plan Act (ARPA)

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. To date the following projects have been approved as of March 31, 2024:

- **Youth Violence Prevention:** This project seeks to prevent increasing violence and provide support for at-risk youths. These funds will be used to pay for staffing and program costs in FY24/25.
- **Aldercrest Apartment Development:** Human Solutions received a loan for the purchase of the Aldercrest Apartments to provide low-income housing to Gresham Citizens. These funds have been repaid to the city and will be reallocated to another qualifying project.
- **City of Gresham COVID-19 expenses:** This allocation addresses 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 has funded several Limited Term positions and associated equipment and supplies to assist the department and officers. A portion of ARPA funds have been allocated to Hiring Incentives, Tuition Reimbursement, and PD Retention and Recruitment to increase City of Gresham's appeal to potential candidates. Additionally, ARPA funds will be used on PD equipment required for Community Violence Interventions. City Council also approved funds to pay for employee Overtime expenses for missions related to Community Violence Interventions.
- **Public Safety Package – Fire:** Funds have been allocated for 4 limited-term firefighter positions to maintain service levels while reducing overtime. Additional funds were allocated to support the Fire overtime costs related to the COVID-19 pandemic. In FY 23/24, Council approved additional ARPA funds to be used for Fire Station Safety improvements, including HVAC upgrades and generator upgrades to provide safe environments for our Firefighters. Additionally, Council approved ARPA funds for a Fire Training Tower, Rescue Vehicle, and Medical Equipment.
- **Housing & Houselessness:** Limited-term positions have been funded through this package to expand the Homeless Services program and create a Housing Coordinator position.
- **Business Support Grants:** This allocation provided grants to businesses that have faced revenue losses or negative impacts during the pandemic.
- **Community Support Grants:** This grant program focused on assisting nonprofit organizations who will provide services to Gresham residents, including Gresham's CBDG/HOME nonprofit partners to support their administrative expenses and utility assistance for qualifying low-income households.
- **Food Insecurity Grants:** This project will provide Food Assistance grants to local non-profits to allow them to expand their operations and offer more food assistance to City of Gresham Residents who are facing Food Insecurity.

American Rescue Plan Act (ARPA)

- **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 funds 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 two different ARPA funded limited-term positions. One position is an Information Technology position that focuses on mobile device management to assist with the increase in City mobile devices. The second position is a Digital Media Specialist position that assists with providing valuable information to the public through several types of digital media.
- **Economic Development Package:** This project will focus on Economic Development to attract retail and commercial investment in Downtown and Civic Neighborhoods. This project will also assist with the new potential Urban Renewal Plan.
- **Comprehensive Plan Update:** This project will update the City of Gresham Comprehensive plan which is out of date and the foundation for our Comprehensive planning work.
- **Wy'East Trail Improvements:** This funding will go towards a larger project of improving various aspects of the Wy'East Trail for Gresham Citizens. This project will make safer bike and pedestrian paths to connect City Hall and downtown Gresham.
- **Undeveloped Parks Project:** This project funding will be used to improve currently undeveloped parks in the City of Gresham. These park upgrades will provide additional recreational opportunities to nearby Gresham Citizens.
- **Gradin Sports Park:** ARPA funding will partially fund the Gradin Sports Park construction project. This project will greatly improve the Gradin Park by adding benches, trees, play features, and upgraded courts to the park. This will provide an improved source of recreational access to the surrounding neighborhoods.
- **Gresham Fairview Trail:** This project partially funds the Gresham Fairview trail which will construct a trail connecting existing trails from NE Halsey Street to NE Sandy Boulevard. This trail will provide low-cost, active transportation opportunities to low-income Gresham Residents by increasing accessibility to Gresham's current trail system.

American Rescue Plan Act (ARPA)

American Rescue Plan Act Projects - Direct

As of December 31, 2023

Projects	Funds Expended as of 12/31/2023	Proposed Budget 2024/25	Total Project Budget*	LTE**
Youth Violence Prevention	318,828	654,172	973,000	2.00
Aldercrest Apartment Development	1,200,000	-	1,200,000	-
City of Gresham COVID-19 expenses	21,796	40,204	62,000	-
General Fund Budget Gap	4,550,000	-	4,550,000	-
Administrative Costs	134,379	105,621	240,000	-
Public Safety Packages – Police	708,783	2,723,601	3,432,384	5.00
Public Safety Package – Fire	1,155,520	3,261,480	4,417,000	4.00
Housing & Houselessness	619,488	130,512	750,000	-
Business Support Grants	515,626	-	515,626	-
Community Support Grants	501,341	218,659	720,000	-
Pleasant Valley Concept Plan	217,144	82,856	300,000	-
HR Staffing Support	75,000	-	75,000	-
IT /GIS upgrades Project	375,590	224,410	600,000	-
Community Center Feasibility	127,025	-	127,025	-
Premium Pay for Essential Work	1,134,540	-	1,134,540	-
Gresham LTE Project	264,073	227,508	498,000	1.00
Economic Development Project		300,000	300,000	
Comprehensive Plan Update		300,000	300,000	
Wy'East Trail Improvements***	-	500,000	500,000	
Undeveloped Parks Project***	-	500,000	500,000	
Gradin Sports Park Upgrades***	-	2,000,000	2,000,000	
Gresham Fairview Trail***	-	748,672	748,672	
Total Allocated	11,919,135	12,017,693	23,943,247	12.00
Unallocated Funds		2,656,399	2,656,399	
ARPA Interest (Unallocated)	-	452,738	452,738	
TOTAL ARPA	11,919,135	15,126,831	27,052,384	

*Total Project Budget is the full ARPA allocation to each project

** Remaining funding for LTEs will be used in FY 2024/25 then remaining position costs will be covered by permanent funding source.

*** These projects are budgeted in the Parks/Footpaths CIP Budget.

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, 2023

General Obligation Debt (Property Tax Levy Supported)	\$ 0
Revenue Bonds	41,455,000
Bonds and Notes	<u>51,432,554</u>
 Total Bonds, Notes, and Loans	 \$92,887,554
 Other Borrowings (Pre-loan construction financing)	 \$ 0

A listing of the City's debt obligations is on the next page. Most of the issuances, including those where the City has pledged its "full faith and credit" are supported by revenues specific to Infrastructure Funds and Urban Renewal. Obligations of the City's General Fund include fire equipment, equipment replacement, and the General Fund's proportionate share of pension bonds and the public schools-safety building roof. After fiscal year 2023/24, the only remaining debt obligations of the General Fund will be the proportionate share of the pension bonds.

Debt Limitations

The legal debt limit for fiscal year 2024/25 cannot be determined until November 2024 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 2023/24, the legal debt limit was \$633,920,876. There was no outstanding general obligation bonded debt in fiscal year 2023/24.

2023/24 Debt Limitations (property-tax supported)

Real Market Value June 30, 2023	\$21,130,695,861
Debt Limit (3% of Real Market Value)	\$633,920,876
Applicable General Obligation Bonded Debt 2022/23	\$0
Percent of Limit Issued	0%

Summary of Debt

	Issued	Maturity	Principal Issued	Principal 6/30/23
Federal and State Loans				
Wastewater Secondary Clarifier (39190)	8/17/2009	8/1/2029	407,058	162,457
Total State Loans			\$ 407,058	\$ 162,457
Full Faith and Credit Obligations				
Pension Bonds	5/27/2004	6/1/2028	\$19,280,000	\$ 9,360,000
Streetlights QECB Loan	7/30/2013	7/1/2033	7,610,000	2,290,000
Series 2013B	7/30/2013	various	4,655,000	
Special Public Works Refunding		7/1/2033		485,000
Fire Equipment		7/1/2023		185,000
Equipment Replacement		7/1/2023		215,000
Public Safety-Schools Building Roof		7/1/2023		85,000
Series 2015	5/27/2015	5/1/2035	19,960,000	
Line Conversion				555,000
Transportation				1,780,000
Wastewater				3,315,000
Water				3,725,000
2017 State of Oregon SRF UIC (39193)	4/4/2017	8/1/2037	4,935,608	3,578,318
2022 Transportation	4/28/2022	6/1/2028	30,000,000	25,346,040
Total Full Faith and Credit Obligations			\$ 86,440,608	\$ 50,919,358
Revenue Bonds				
2021 Water Revenue Bond	12/29/2021	6/1/2048	41,455,000	41,455,000
Total Revenue Bonds			\$ 41,455,000	\$ 41,455,000
Other Long Term Loans				
Property Acquisition	7/31/2018	7/31/2023	\$ 1,770,000	\$ 350,739
Total Other Long Term Loans			\$ 1,770,000	\$ 350,739
Total Obligations				\$ 92,887,554

Financial Management Policies

Revised January 4, 2011, Resolution No. 3036

A. GENERAL POLICIES

1. The City organization will carry out the Council's goals and policies through a service delivery system financed through the Operating and Capital Budgets. The relationship between the Operating and Capital Budgets will be explicitly recognized and incorporated into the budget process. Funding for the Operating and Capital Budgets shall be sufficient to provide municipal operating services and maintenance or enhancement of fixed assets needed to support public demand for City services.
3. The City will take positive steps to improve the productivity of its programs and employees, and will seek ways to eliminate duplicative functions within the city government and between the City of Gresham and other public agencies in the community. Specifically, intensive reviews of the efficiency and effectiveness of certain City services will be periodically undertaken. A reporting mechanism highlighting the service efforts and accomplishments of the City's major services will also be developed. Whenever feasible, government activities will be considered enterprises if so doing will increase efficiency of service delivery or recover the cost of providing the service from the benefiting entity by a user fee or charge.
5. New development should pay for the entire cost of the permit process and, if feasible, any other related city service costs.
6. Adequate reserves will be maintained for all known liabilities, including employee leave balances. The amount in the reserves will follow generally accepted accounting principles.
7. The City will reimburse directly for elected or appointed officials' and employees' expenses and will not reimburse expenses indirectly through any vendor working for the City. Proposals for services should not include expenses for elected or appointed officials or for employees.
8. Investment and Portfolio Policies are adopted by the City Council and are contained in a separate document. Development fees, including Land Use, Building, and Engineering, shall not be waived. Fees may be paid by the City with express formal consent of the City Council.
10. Public Safety is one of several important functions provided by the City. Staffing levels are a measurement of the ability to provide adequate public safety services. It is recognized that sworn officers require related support personnel, and the City desires to maintain support staff proportionately. The goal staffing level for the Gresham Police Department is a total FTE ratio of 1.30 sworn officers per thousand and a total FTE ratio of 1.79 per thousand population, to be achieved by fiscal year 2000/01.
11. Transfers from contingency are authorized by City Council for expenditures that were not anticipated in the budget. The Gresham Finance Committee will review contingency transfer requests and provide Council with a recommendation regarding the transfer unless insufficient time is available for the review process due to the urgent nature of the request. In the event that the Finance Committee is not scheduled to meet for a period of more than one month, contingency transfer requests will be presented to Council directly and the Finance Committee will be informed of Council actions.
12. The City's water utility, wastewater utility, and stormwater utility are enterprise funds that are considered to be closed funds. The revenue sources of utility funds are dedicated to pay for costs associated with providing the utility's purpose and may not be used in a way that does not qualify as an expense in support of the utility's function.

B. DEBT POLICIES

1. Total general obligation debt will not exceed 3% of the market value of the City.

Financial Management Policies

2. Long-term debt issued to finance capital projects will be structured to match the useful life of the project. Current operations will not be financed with long-term debt.
3. General obligation debt will not be issued for enterprise activity.
4. Bond anticipation debt will be retired within 12 months after project completion. In no event will bond anticipation notes be outstanding more than three years.
5. City direct debt sold by public sale will have demonstrated feasibility prior to sale by receiving a rating from either Moody's or Standard & Poor's, or if unrated, by a comprehensive feasibility report. The City will seek to maintain and improve its current bond rating so its borrowing costs are minimized and its access to credit is preserved.
6. All conduit bonds sold by public sale must be credit enhanced and have demonstrated feasibility prior to sale by receiving a rating of "A" or better from either Moody's or Standard & Poor's. Conduit financing is a mechanism which allows a non-municipal entity to issue tax exempt debt through a municipal corporation such as the City of Gresham. The City is the "conduit" issuer which "passes through" tax-exempt debt that is the obligation of another entity. The security for these transactions is always that of the borrower and not the issuer.
7. All capital leases as reported in the City's annual financial report under Long-Term Debt will be limited as follows:
 - a. Annual lease payments recorded in the respective funds will be limited to 10% of the current revenues of the fund supporting the lease payment. All leases will be limited to the economic life of the equipment or facilities to be purchased, and in no case shall be extended beyond 25 years.
 - c. Lease purchases of equipment and facilities will be limited to fit within the City's stated mission, goal or governmental role. Any exceptions must show an economic gain and be approved by City Council.
 - d. All annual lease purchase- payments must be included in the originating department's approved budget.

C. REVENUE POLICIES

1. The City Council has determined that Public Safety is critical to the community. For many years, tax base property tax revenues have not been sufficient to fund Police and Fire services. Therefore, the City will continue to use all tax base property taxes and other General Fund revenue sources, as necessary, to fund the total costs of Police and Fire operations. The total costs include overhead, administrative, and support costs.
2. The City will maintain a diversified revenue system to protect it from short-term fluctuations in any one revenue source.
3. Distinction will be made between revenues generated through operating activities (activity generated), and those not related to specific operations (general support). Activity-generated revenues will be linked with the operating activities responsible for their generation.
4. The City will establish internal and external charges for service that reflect the full cost of service delivery and fully support both direct and indirect charges. Distinction is made between those operating programs that serve limited interest and those that provide a general community benefit. The following programs will strive to become/stay self-sufficient: (1) Development, (2) Solid Waste, (3) Transportation, (4) Water, (5) Wastewater, and (6) Stormwater. In addition, the remaining operating programs (Police, Fire and

Financial Management Policies

Emergency Services, Parks, and City Council), though not self-supporting, will strive to recover all of a specific service's cost if it benefits limited interests.

5. The City will pursue an aggressive policy of collecting delinquent accounts. Administrative procedures for the collection of these accounts will be maintained. When necessary, collection processes will include termination of service, foreclosure, and any other available legal action.

D. BUDGET POLICIES

1. The City will integrate performance measurement and productivity indicators within the budget.
2. Personal Services budget projections will incorporate market salary adjustments to maintain labor market competitiveness for non-represented employees. Market adjustments are adjustments to the salary ranges and do not necessarily imply increases to employees' actual pay. These adjustments will be either higher or lower based on market survey data as determined by the Portland Area Cross Industry Compensation Survey (PACS) or comparable survey source. Personal Services assumptions will also include all union and other contract obligations, as well as anticipated merit and pay-for-performance salary adjustments. The annual budget for the General Fund will include a beginning fund balance. This resource is the funding for contingency and ending fund balance and will be consistent with Financial Management Policies for General Fund contingency and ending balance as a percent of operating expenditures. When the annual beginning fund balance is not adequate to fund both contingency and ending fund balance, the deficiency may be funded with available on-going resources.

When the General Fund's beginning fund balance exceeds the amount needed for contingency and ending fund balance, the remainder may be used for

- one-time items such as capital purchases
- prioritized ongoing expenditures such as operating expenses
- added to the ending fund balance and designated as a "rainy day" reserve for use when there is an unexpected loss of revenue. The "rainy day" portion of the ending fund balance will be the portion that exceeds 5% of the operating budget. The "rainy day" target amount should be not less than an additional 6% of the operating expenditure budget, and could be more. The total ending fund balance could potentially be 11% or more of the operating expenditure budget.

Use of beginning fund balance in funds other than the General Fund is determined on an individual basis related to the purpose of the fund and circumstances that are specific to that fund.

4. Funding sources for each capital project will be identified and all operating costs associated with a capital project will be quantified.
5. Each operating fund will maintain a contingency account sufficient to meet unanticipated requirements during the budget year. A maximum contingency of 15% and minimum amount of 5% will be budgeted. There is a separate policy for General Fund contingency.
6. The City will plan for capital improvements over a multi-year period of time. The Capital Improvements Program (CIP) will directly relate to Council's goals, departmental operation plans, other long-range plans such as the Comprehensive Plan, and the policies of the City.
7. The City will maintain its infrastructure at a level adequate to protect the City's capital investment and to minimize future maintenance and replacement costs.

Financial Management Policies

8. The City will plan for vehicle replacement, equipment replacement, and maintenance of City facilities, to ensure that resources are available at the appropriate time. The replacement needs will be identified in appropriate replacement schedules.
9. The City's goal for the General Fund is to provide resources for:
 - A. Contingency: The annual budget for the General Fund will include a contingency reserve of not less than 1.5% of operating expenditures, to offset unexpected increases to operating requirements. Contingency may be utilized upon council approval.
 - A higher level of contingency should be reserved annually when uncertainties or economic conditions warrant such actions.
 - B. Ending Fund Balance: The annual budget for the General Fund will include an ending fund balance of not less than 5 % of operating expenditures. The ending fund balance is a resource that mitigates cash flow shortages early in the ensuing fiscal year and helps to modify annual fluctuations in revenues and expenditures.
 - A higher level of ending fund balance should be reserved annually when future uncertainties or economic conditions warrant such actions be taken.
 - C. Rainy Day Reserve:
 - i. The General Fund Rainy Day Reserve balance should be in an amount that is not less than 6% of annual budgeted operating expenditures when economic conditions make this financially achievable. Annually, city management will consider appropriating funds in the proposed budget to meet or increase the minimum reserve balance in anticipation of a prolonged economic downturn.
 - ii. When all or a portion of the reserve has been used as a revenue subsidy for severe adverse changes to revenues or economic recessions, planning for the restoration of the reserve will begin in the year following its use and be part of the budget development process. Annually, city management will determine whether to appropriate an amount towards the restoration of the reserve in the proposed budget based on current economic conditions, fiscal forecasts, and city service requirements.

E. ACCOUNTING POLICIES

1. Adequate reserves and/or insurance coverage will be maintained for general and workers' compensation liabilities.
2. The City will maintain an accounting and financial reporting system that conforms to Generally Accepted Accounting Principles (GAAP) and Local Budget Law.
3. The City will provide full financial disclosure in all bond representations.
4. The City will publish an audited Comprehensive Annual Financial Report (CAFR) each year.
5. The City will maintain an accounting system necessary to ensure adherence to the budget and will prepare regular reports comparing actual revenues and expenditures to budgeted amounts.
6. The City will provide bond coverage for the Manager and City employees in an amount and with surety determined by the Risk Manager.

Financial Management Policies

F. SYSTEMS DEVELOPMENT CHARGE POLICIES (SDCs)

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

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

WATER: Water supply, treatment and distribution systems.

STORMWATER: Drainage and flood control systems.

TRANSPORTATION IMPACT: Transportation systems.

PARKS: Parks and Recreation systems.

2. SDCs shall be a reimbursement fee, an improvement fee, or a combination of the two.
 - a. *Reimbursement fees* shall reimburse the current users for the costs they have incurred to provide capacity in the system to serve future users.
 - b. *Improvement fees* will be spent on capital improvements that increase capacity after the adoption date of the fee. An increase in system capacity may be established if a capital improvement increases the level of performance or service provided by existing facilities, or provides new facilities.
3. Systems Development Charges shall be proportionate to the cost of facilities or infrastructure created by development.
 - a. *Reimbursement fees* shall be set so that future systems users shall contribute no more than an equitable share of the cost of the present facilities they use. Upon complete reimbursement for the capacity of the City's existing infrastructure, this fee will end.
 - b. *Improvement fees* shall consider the cost of projected capital improvements needed to increase the capacity of the City's facilities or systems. Upon full receipt of fees required to increase the facility to planned capacity, this fee will end.

The City uses its facility master plans, such as water or wastewater, to calculate the amount of SDC revenue required. These master plans show capital improvements needed to provide for an adequate infrastructure for growth, typically over a 20-year period. The projects listed in the master plan are regional and would therefore not typically include the facilities in or adjacent to a development.

Conversely, a reduction in projected required infrastructure would result in Improvement Fee SDC rates declining.

4. The City may choose not to impose the full cost of capital improvements upon those developments that increase the demands on the City's facilities or infrastructure. When the City adopts an SDC that does not fully recover the cost of capital improvements, alternative funding sources shall be identified to fully finance them.
5. The Public Facility Master Plan lists the Improvement Fee-funded capital improvements; the estimated cost and timing for each improvement; and the proportion of the improvement funded with Improvement Fees. Projects are completed as listed in the five-year Capital Improvement Plan.
6. SDCs shall be deposited in a separate fund apart from other City resources. Each type of SDC (see Item 1) shall have its own separate account. Interest earnings shall be credited accordingly.
7. SDC revenues shall first be applied to expenses in the following order:

Financial Management Policies

- a. Debt-service requirements.
 - b. The direct cost of complying with State Statutes regarding SDCs.
 - c. Infrastructure master plans, facility studies (CIP-related.)
 - d. Capital improvement expenses.
8. The City shall provide an annual accounting for SDCs showing the total amount collected, the projects funded, any remaining balance, and growth projection for the balance of the planning period for City Council to adjust SDC amounts accordingly.

G. CITY MANAGER AND CITY ATTORNEY COMPENSATION POLICIES

1. Council desires a market-based approach to both City Manager and City Attorney compensation. Evaluation and compensation policies and procedures should be similar to those for Department Directors and Division Managers.
2. Total compensation including base salary and benefits should be competitive with market rate average of labor market survey agencies. An annual market adjustment mechanism based on “indexing and meeting Council expectations” should allow the City Manager and City Attorney to have a market adjustment similar to that received by other managers within the City.
3. When recruiting, primary focus of compensation should ensure that base salary is competitive with the labor market.

Goals of Compensation Policy:

- a. To attract and retain quality employees, the base salary and total compensation will be at least at the market rate average of public agencies that are geographically proximate and of similar size and complexity within the more urbanized regions of the Pacific Northwest. An annual survey of these agencies in addition to participation in a regional public/private survey will be done by August of each year to provide information to the Council as the basis for the evaluations to be performed in September.
- b. Salary ranges for each of the respective positions will be established with the mid-point of the salary range being at the market average with a total range spread of 20% to account for job growth and performance expectations. The range will be indexed annually based on public/private sector market survey results.

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ACCRUED COMPENSATED ABSENCES. Paid leave hours, such as vacation, that have been earned by an employee and are an obligation of the employer. Proprietary funds accrue compensated absences when they are incurred and become a liability. In the governmental funds, compensable absences are paid with current resources and reported as an expenditure, and the unused balance is treated as a liability which is not shown budgetarily until the liability must be paid.

ADOPTED BUDGET. The financial plan adopted by the City Council, which forms the basis for appropriations.

APPROPRIATION. Authorization from the City Council to spend money within a specified dollar limit for an approved purpose.

APPROVED BUDGET. The budget recommended by the Budget Committee for adoption by the City Council.

ARPA. American Rescue Plan Act of 2021 is the \$1.9 trillion COVID-19 relief bill signed into law on March 11, 2021. In part, ARPA extends and expands provisions found in CARES (Coronavirus Aid, Relief, and Economic Security Act) and FFCRA (Families First Coronavirus Response Act).

BALANCED BUDGET. Oregon Revised Statute (ORS) 294.388, "The...total amount of expenditures and other requirements in each fund equals the total amount of resources in the fund for the same period."

BEGINNING FUND BALANCE. As shown in the budget, an amount representing the balance remaining at the end of the previous fiscal year; the total of resources received less the amount spent.

BOEC. Bureau of Emergency Communications. This City of Portland Bureau provides police, fire and ambulance dispatch services in Portland, Gresham and other cities. Gresham pays a share of the BOEC operating costs, allocated on a population basis.

BUDGET. The City's financial plan for a period of one year. By statute, the budget must be balanced and include a statement of actual revenues and expenditures for each of the last two years. Also required are estimated revenues and expenditures for the current and forthcoming year.

BUDGET COMMITTEE. Gresham's budget reviewing board, consisting of the Mayor, six Council members, and seven citizens appointed by the City Council, which has legal authority to change any portion of the proposed budget and is responsible to pass the City's Approved Budget after a series of public budget deliberation meetings.

B&F. Budget and Finance Department, a department within the City of Gresham.

BUDGET MESSAGE. A message prepared by the City Manager explaining the annual proposed budget, articulating the strategies and budget allocations to achieve the City's goals, and identifying budget impacts and changes.

BUDGET PROCESS. The process of translating planning and programming decisions into specific financial plans.

CAO. City Attorney's Office, a department within the City of Gresham.

CAPITAL ASSET. Assets having an initial, individual cost in excess of \$5,000 and an estimated useful life greater than one year.

CAPITAL FUNDS. The capital funds account for the resources used to improve the public infrastructure, purchase land or buildings, and large technology information systems.

CAPITAL IMPROVEMENT PROJECT. A project requiring the non-recurring expenditure for the acquisition of property; construction, renovation, or replacement of physical assets and related surveys or studies; and fixed equipment to make the project functional such as pumping equipment for a lift station, or fixtures for a new building. Differs from capital outlay which is part of the operating budget.

Glossary

CAPITAL IMPROVEMENT PROGRAM (CIP). A plan for capital expenditures estimated for each year for a period of several years, identifying the expected beginning and ending date for each project, the amount to be expended in each year, and the source of financing for those expenditures.

CAPITAL OUTLAY. Operating expenditures of \$5,000 or more and having a useful economic life in excess of one year, used to acquire fixed assets which will benefit both current and future budget years, and are of a tangible nature.

CARRYOVER. As used in this document, carryover refers to capital project budgets that include an amount which was anticipated to be spent but which has been rescheduled for the next fiscal year. Carryover generally results from capital projects being completed after the end of the fiscal year.

CHARGES FOR SERVICES. Revenues received as compensation for a service provided, or cost recovery for mandated compliance, such as fire inspection fees.

CIP. See 'Capital improvement program.'

CITY COUNCIL. The legislative branch of the City composed of seven elected officials each of whom serves a four-year term.

CL. Community Livability, a department within the City of Gresham.

CMO. City Manager's Office, a department within the City of Gresham.

COLA. Cost of living adjustment. An adjustment to the existing pay ranges related to the effect of inflation or other contractual definition.

COMMUNITY SERVICE FEE. A fee paid as part of the terms outlined in the Strategic Investment Program or Enterprise Zone Program Agreements between the City of Gresham, Multnomah County, and/or participating businesses.

COMPRESSION. A reduction in taxes required by Measure 5 (1990) property tax limits.

Compression is computed on a property by property basis, and is first applied towards local option tax levies, then permanent rate levies.

CONTINGENCY. An appropriation within an operating fund to cover unforeseen events which occur during the budget year. City Council must authorize the use of any contingency appropriations, transferred from contingency to an operating budget.

COUNCIL CITIZEN ADVISORY COMMITTEES (CCACs). The City Council appoints residents to committees and boards to advise the Council on certain decisions and policy matters. Citizen advisory committee work stems from the Council Work Plan.

CPI. Consumer Price Index, a measure of inflation.

CURRENT SERVICE LEVEL. As used in this document, a general description of services offered to the public within the baseline budget, and used in a broad sense to distinguish additions or deletions to operating programs. Not applicable to daily operations which will vary due to availability of resources, increasing demands for service, etc.

CVIP. Citizen Volunteers in Policing Program.

CWS. Citywide Services, a department within the City of Gresham.

DEBT SERVICE. The annual payment of principal and interest on the City's indebtedness.

DEBT SERVICE FUND. A fund to account for payment of principal and interest on City issued debt.

DEFICIT. The excess of the liabilities of a fund over its assets. Municipalities in Oregon may not legally operate at a deficit.

DEPARTMENT. A major administrative division of responsibilities within the City organization. Gresham's 13 departments are: City Manager's Office; City Attorney's Office; Budget & Finance; Information Technology; Citywide Services; Police; Fire; Urban Renewal; Urban Design &

Glossary

Planning; Economic & Development Services; Community Livability; Parks, Recreation & Youth Services; and Environmental Services.

DES. Department of Environmental Services, a department within the City of Gresham.

DIVISION. A group of related activities to accomplish a major service or core business function. A division is typically a unit within a department.

EDS. Economic & Development Services, a department within the City of Gresham.

EMS. Emergency Medical Services.

ENDING FUND BALANCE. As shown in the budget, an amount representing the difference between the resources received by the fund compared to the amount spent in the fund. Becomes the subsequent year's beginning balance.

ERP. Enterprise resource planning is a system that delivers an integrated suite of business applications such as finance, human resources, payroll, land/parcel, and permits.

EXPENDITURE. A term used in a governmental fund to describe an outlay which occurs within a fiscal year.

FINANCE COMMITTEE. A Council Advisory Committee consisting of the seven citizen members of the state-mandated Budget Committee.

FINANCIAL MANAGEMENT POLICIES. The City's policies with respect to revenue, debt, budget, and organization management as these relate to the City's ongoing ability to provide services, programs, and capital investment.

FISCAL YEAR. A 12-month period to which the annual operating budget applies. At the end of the period, the City determines its financial position and the results of its operations. The fiscal year for local governments in Oregon is July 1 through June 30.

FTE. Full-Time Equivalent. The ratio of a position in comparison to the amount of time a regular, full-time employee normally works in a year. A full-time employee (1.00 FTE) is paid for 2,080 hours a year. Positions budgeted to work less than full time are expressed as a percent of full time. For example, a 0.5 FTE budgeted position will work 1,040 hours.

FULL FAITH AND CREDIT. A pledge of the general taxing power for the repayment of the debt obligation (typically used in reference to bonds).

FUND. An independent accounting entity whose revenues and expenditures are balanced and segregated to record a specific set of activities.

FUND BALANCE. The excess of the assets of a fund over its liabilities and reserves. In the case of budgetary accounting, it represents the excess of the fund's assets and estimated revenues over its liabilities, reserves and appropriations for the budgetary period.

FY. See 'Fiscal Year.'

GENERAL ACCEPTED ACCOUNTING PRINCIPLES (GAAP). The default accounting standard used by U.S.-based organizations.

GENERAL FUND. This fund accounts for the financial operations of the City not accounted for in any other fund. Principal sources of revenue are property taxes, utility license fees, state shared revenues, licenses, permits, and charges for services. Primary expenditures are for police and fire protection, community planning, and parks.

GENERAL OBLIGATION (GO) BONDS. Bonds that are to be repaid from taxes and other general revenues. Bonds backed by the full faith and credit of government.

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.

Glossary

GIS. Geographical Information System.

GPD. Gresham Police Department, a department within the City of Gresham.

GPOA. Gresham Police Officers Association. The bargaining unit covering job classifications including Police Officer, Police Sergeant, Police Technician, and Criminalist.

GRANT. A cash award given for a specified purpose. Block grants are awarded primarily to general purpose governments and can be used for any locally determined activities that fall within the functional purpose of the grant. Discretionary or categorical grants can be used only for a specific purpose and usually are limited to narrowly defined projects or activities.

GRDC. Gresham Redevelopment Commission, overseeing the Rockwood-West Gresham Urban Renewal Area.

HRA/VEBA. Health Reimbursement Arrangement/Voluntary Employees' Beneficiary Association.

IAFF. International Association of Firefighters Local 1062. Covers job classifications including Firefighter, Fire Lieutenant, Fire Captain, and Deputy Fire Marshal.

INFRASTRUCTURE FUNDS. These funds account for services related to the City's infrastructure including Transportation, Water, Stormwater, and Wastewater.

INTERFUND TRANSFER. The movement of money between funds of the same government entity. The transfer will be a resource in the receiving fund and an operating requirement in the transmitting fund.

INTERGOVERNMENTAL AGREEMENT (IGA). Agreement between two or more public agencies.

INTERGOVERNMENTAL REVENUE. Revenue received from another public agency or government.

INTERNAL SERVICE CHARGE (ISC). A charge from a support fund or the administrative service fund to an operating fund to recover the cost of services or overhead.

INTERNAL SERVICE FUNDS. Also known as Support Service Funds. These funds account for services provided by the support departments to other City departments, to which expenses are allocated.

IT. Information Technology, a department within the City of Gresham.

LICENSES & PERMITS. A revenue category that includes business licenses and building permits.

LID. See 'Local Improvement District.'

LINE ITEM. An expenditure description at the most detailed level. Operating expenditures are tracked through the use of line items. Line items itemize expenditures into specifics, such as overtime or printing. Line items usually are further aggregated into spending categories.

LOCAL BUDGET LAW. Oregon Revised Statute (ORS) 294.305 to 294.565. Local Budget Law has several purposes: 1) Establish standard procedures for presenting a local government budget; 2) Outline programs and services provided; 3) Provide a standard method for estimating revenues, expenditures, and proposed tax levies; and 4) Encourage citizen involvement in the preparation of the budget before formal adoption.

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.

Glossary

LTE. Limited-Term Employee. An employee whose position will expire at a predetermined date, typically limited to two years.

MATERIALS AND SERVICES. A budget category which includes expenditures such as operating supplies, contracted services, and equipment maintenance.

MAXIMUM ASSESSED VALUE. The maximum taxable value limitation placed on real or personal property. It can increase a maximum of 3% each year. The 3% limit may be exceeded if there are qualifying improvements made to the property, such as a major addition or new construction.

MEASURE 5. A constitutional tax rate limitation passed by the voters in 1990 which restricts the amount an individual property can be taxed. Measure 5 limits school taxes to \$5 per \$1,000 of “real market value”. All other general government taxes are limited to \$10 per \$1,000 of “real market value”.

MEASURE 50. This measure was passed by voters in 1997. Measure 50 reduced every property’s 1995-96 assessed value by 10%, and limited the amount of annual growth of the assessed value to 3%. Measure 50 also established permanent rate limitations for each taxing district in the state based on the current year tax in 1997, and then reduced 13% for most districts.

MSC. See ‘Non-represented.’

NEIGHBORHOOD ASSOCIATION. A group of people organized and recognized by the Council within a geographical area for the purpose of acting on issues affecting neighborhood and community livability.

NON-OPERATING FUND. A fund used to account for the proceeds of a specific revenue source but which does not appropriate expenditures for operating costs. The debt service funds are non-operating funds.

NON-REPRESENTED. Employees of the city that are not covered by a labor agreement. Also

known as ‘MSC’ (Management, Supervisory, Confidential). Non-Represented job classifications include department directors, supervisory, and other specified positions.

NPDES. National Pollutant Discharge Elimination System.

OPERATING BUDGET. Current authorized expenditures and the proposed means of financing them. The operating budget is the primary means by which most of the financing, acquisition, spending, and service delivery activities of the City are controlled.

OPERATING FUND. An operating fund is one that accounts for revenues and expenditures used to provide direct service to citizens. Excluded would be debt service and capital construction funds.

OTHER REQUIREMENTS. A group of fund expenditures that constitute a use of a fund's resources other than operating requirements or capital expenditures. Includes contingency, debt service, transfers out, and ending balance.

PERMANENT RATE. A property tax rate per thousand dollars of assessed value, for local government operations. In Oregon, the permanent rate cannot be increased or decreased by the voters. A Local Option Levy may be passed by voters to augment the permanent rate. Gresham’s permanent rate is \$3.6129 per thousand dollars of assessed value.

PERS. The Public Employees Retirement System. A State of Oregon defined benefit pension plan to which both employee and employer contribute.

PERSONNEL SERVICES. An object of expenditure which includes salaries, overtime pay, part-time pay, and fringe benefits.

POLICE, FIRE AND PARK FEE. In the fall of 2012, the Gresham City Council approved a Police, Fire and Parks Fee as a temporary measure to prevent immediate service reductions and maintain service levels. In June of 2014 the fee was reestablished on an ongoing basis.

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PROPERTY TAX. A tax that uses property value as the tool by which the cost burden of local services is allocated. Property taxes are limited by the Oregon Constitution to \$10 per thousand dollars of market value for general government operations (cities, counties and special districts) and \$5 per thousand for education operations (grade schools, high schools, community colleges). Property taxes are also limited by each local jurisdiction's permanent operating tax rate. Gresham's permanent tax rate is \$3.6129 per thousand dollars of assessed valuation. Debt service levies for voter approved General Obligation debt are not limited.

PROPOSED BUDGET. The annual budget for the upcoming fiscal year, as proposed by the City Manager to the Budget Committee for their review and approval.

REAL MARKET VALUE (RMV). The value of real property in terms of what it would be worth on the open market.

REQUIREMENT. The total of all expenditures within a fund, including operating expenditures, transfers to other funds, contingency, and unappropriated fund balance.

RESERVE. A portion of a fund that is restricted for a specific purpose.

RESOURCES. The total amount available for appropriation within a fund. Resources generally include anticipated revenues, interfund transfers, and beginning fund balance.

REVENUE. Income received by the City in support of services to the community. Revenues include taxes, licenses, fees, and other sources, but exclude beginning balance, transfers, and debt proceeds.

REVENUE BONDS. Bonds issued on the basis of ability to repay through revenue earned in an enterprise fund. Revenue bonds require that enterprise funds set rates sufficient to ensure adequate resources to repay on a timely basis the principal and interest on the obligations, typically mandating that the issuer maintain net

income at a predetermined multiple of debt service (known as "coverage").

SDC. See 'System Development Charge.'

SELF-INSURED. The retention of a risk of loss arising out of the ownership of property or some other cause, instead of transferring that risk to an independent third party through the purchase of an insurance policy. It is accompanied by the setting aside of assets to fund related losses.

SPECIAL REVENUE FUNDS. These funds account for revenue derived from specific tax or other earmarked revenue sources which are legally restricted to finance particular functions or activities.

SUBFUND. A subdivision of a fund that refers to a classification by which information on particular financial transactions and financial resources is recorded and arranged.

SUPPLEMENTAL BUDGET. A budget prepared to meet unexpected needs or to spend revenues not anticipated at the time the regular budget was adopted. It cannot be used to authorize a tax levy nor can it be used to access funds designated as unappropriated.

SUPPORT SERVICE FUNDS. See 'Internal Service Funds.'

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.

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TAX RATE. The amount of tax stated in terms of a unit of tax for each \$1,000 of assessed value of taxable property. The General Fund operating tax rate for the City of Gresham is permanently set at \$3.6129 per thousand dollars of assessed valuation.

TAX ROLL. The official list of the Multnomah County Tax Assessor showing the amount of taxes imposed against each taxable property.

UDP. Urban Design & Planning, a department within the City of Gresham.

UIC. Underground Injection Control.

UNAPPROPRIATED ENDING FUND BALANCE. Also referred to as Fund Balance. An amount set aside in the budget to be used as a cash carryover to the next year's budget to provide needed cash flow until other money is received. Because no appropriation has been adopted, no expenditures may be made from the Unappropriated Ending Fund Balance during the fiscal year in which it is budgeted.

URA. Urban Renewal Area. Rockwood-West Gresham is the city's first urban renewal area, established through a citywide vote in 2003. It encompasses approximately 1,200 acres from Marine Drive on the north to Yamhill Street on the south, centered along the 181st Street corridor.

URBAN RENEWAL. A department within the City of Gresham.

UTILITY LICENSE FEES. Utility and license fees are paid to use the public right-of-way to operate a utility within the City limits. Most utility and license fees are received into the General Fund and help pay for General Fund operations.

WWTP. Wastewater Treatment Plant.