



# BUDGET IN BRIEF

Fiscal Year 2022/23

CITY OF GRESHAM

Dear Community Members,

We take our responsibility as stewards of the public's financial resources very seriously at the City of Gresham, and work hard to communicate budget information as simply and openly as possible. One important tool we use to do that is our annual "Budget in Brief." This document is intended to make Gresham's budget information straightforward and easier to understand.

Public budgeting requires adoption of a budget at a set point in time. As we know, however, our world and the needs of our community continue to change rapidly. This Adopted Budget serves as a milestone that reflects the information available at the time of its development.

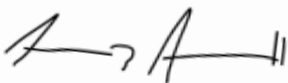
As a City, we do everything we can to stretch our city dollars further. We consistently pursue state and federal funds to maximize every dollar we have, and we are proud to say that the City of Gresham has received the Certificate of Achievement for Excellence in Financial Reporting by the Government Finance Officers Association of the United States and Canada for the past 42 years.

As we look ahead, we recognize that the City of Gresham faces many challenges regarding our financial resources. City staff is in the process of developing a Financial Road Map to address these challenges, to align with the City's Strategic Plan and provide for our community's long-term needs.

We are committed to moving forward with transparency, accountability, and ongoing improvement to address the changing financial conditions and the service priorities of our community.

For a more detailed view of the budget, please visit the City's webpage at [GreshamOregon.gov/Budget](http://GreshamOregon.gov/Budget) or call us at 503-618-2445 for a copy of the 2022/23 budget.

Sincerely,



Travis Stovall, Mayor

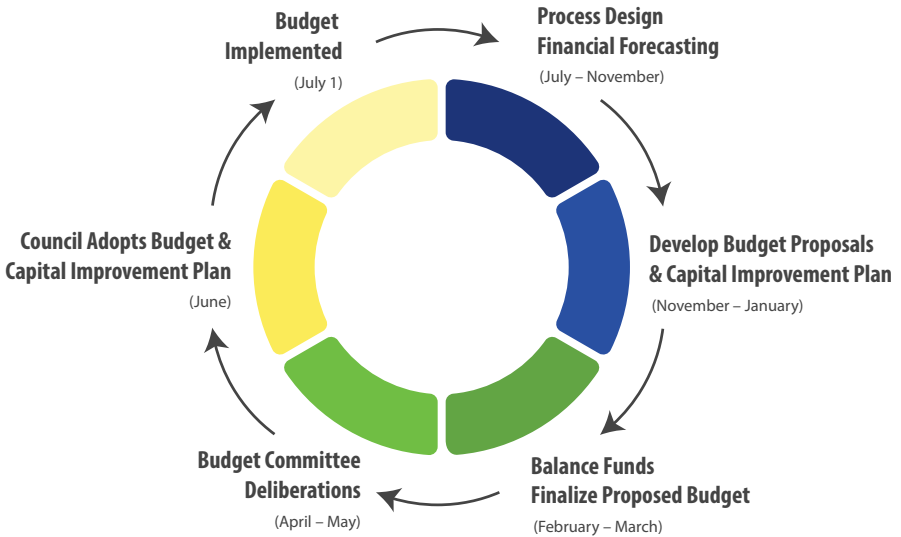


Nina Vetter, City Manager

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# BUDGET PROCESS



The process followed in the preparation of the budget complies with the Oregon Local Budget Law established by Oregon Revised Statutes. City management seeks and welcomes public input, participation and deliberation throughout the process. Budget Committee meetings are open to the public and are advertised on our website and in Gresham's local newspaper, *The Outlook*.

City departments work with the Budget and Financial Planning Division to compile their budget requests and capital projects information between November and March of each year. During

this same time frame, revenue and expenditure forecasts are reviewed. Then, all of this information is reviewed by the City management, compiled and presented to the Budget Committee as the Proposed Budget. After reviewing and deliberating over the Proposed Budget, the Budget Committee forwards their recommendation to the City Council as the Approved Budget. After the public hearing, the Council adopts the budget in late June. The Adopted Budget becomes effective on July 1. The final Adopted Budget is available on the City's website and in hard copy upon request.

## BUDGET OVERVIEW

The City's budget is organized into separate funds. A fund is a means to separately track and account for financial information and to demonstrate that revenues and expenditures are balanced. The 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, in

turn, allows for timely access to information needed for decision-making and helps ensure accountability and appropriate use of specific revenues.

Gresham is a full service city that provides a wide range of services to its citizens. Using separate funds to account for services such as water, transportation or building inspections helps to ensure that money is being spent for the authorized purpose for which it is collected.

## STRATEGIC PLAN

We know our community has big dreams for Gresham and we want to see them come true. Gresham's citywide Strategic Plan lays a foundation for this progress, defines our shared vision for the future and focuses City resources on five key strategic priorities: Financial Sustainability; Community Safety; Thriving Economy; Housing for all; and Community Vibrancy.

The Strategic Plan's alignment with the City's annual budget process creates a stronger connection between finances and operations. With the three-year Strategic Plan as a guide, other City plans, and initiatives can be prioritized.



The priorities in the Strategic Plan came from considerable community input and feedback. These priorities drive us toward meaningful outcomes for you, Gresham, and big steps forward on the road to reaching our collective long-term vision.

# COMBINED TAXES

## WHERE DO YOUR PROPERTY TAXES GO?

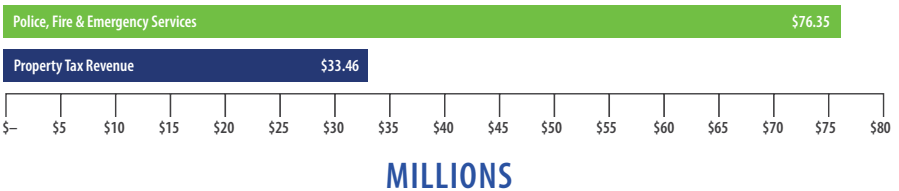
The City receives only 24¢ out of each dollar of your property taxes.



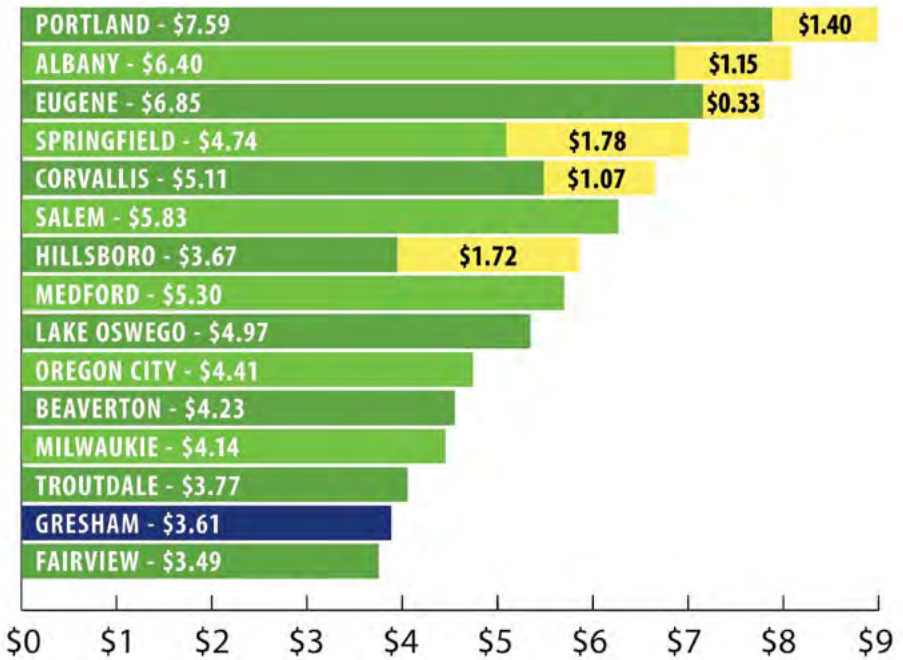
*Does not include bonded debt or impact of Urban Renewal. Gresham encompasses Centennial, Gresham-Barlow and Reynolds School Districts. Figures are rounded to the nearest penny.*

# PROPERTY TAXES

Gresham's General Fund property tax revenue is less than the cost to provide basic public safety services. Other sources of income are needed to help cover the cost.



## PROPERTY TAX COMPARISON



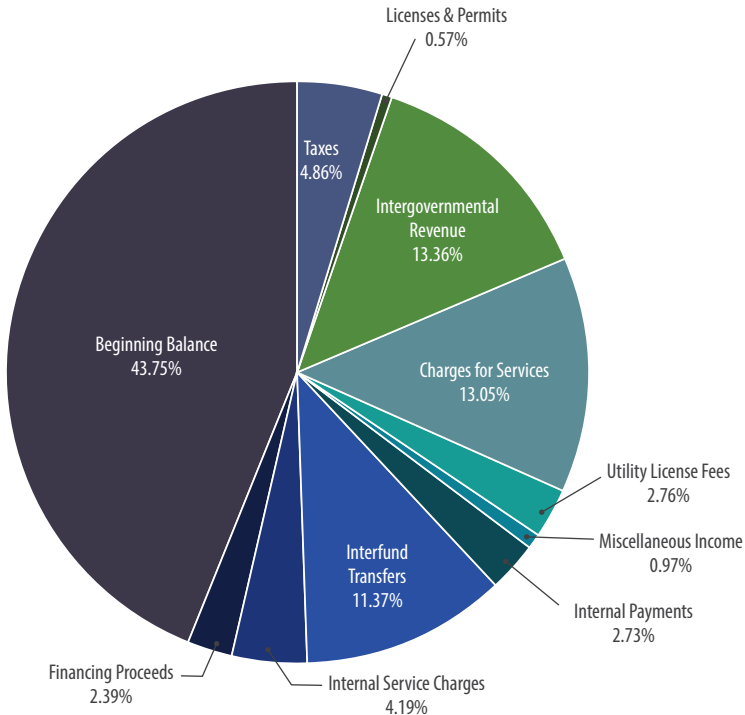
*Yellow bars represent voter-approved levies.*

Not all cities provide the same essential services. For example, Gresham provides a full range of services except for libraries. Beaverton provides a library but does not provide parks or fire services. In areas where services such as parks or fire are provided by a special district, properties may pay a separate property tax rate in addition to the city rate shown above.

# ALL FUNDS COMBINED: WHERE MONEY COMES FROM

## RESOURCES

Taxes .....	\$35,569,000
Licenses & Permits .....	4,197,000
Intergovernmental Revenue .....	97,727,850
Charges for Services .....	95,510,173
Utility License Fees .....	20,175,800
Miscellaneous Income .....	7,092,476
Internal Payments .....	20,000,000
Interfund Transfers .....	83,157,453
Internal Service Charges (ISC) .....	30,638,773
Financing Proceeds .....	17,482,000
Beginning Balance .....	320,080,890
<b>Total .....</b>	<b>\$731,631,415</b>



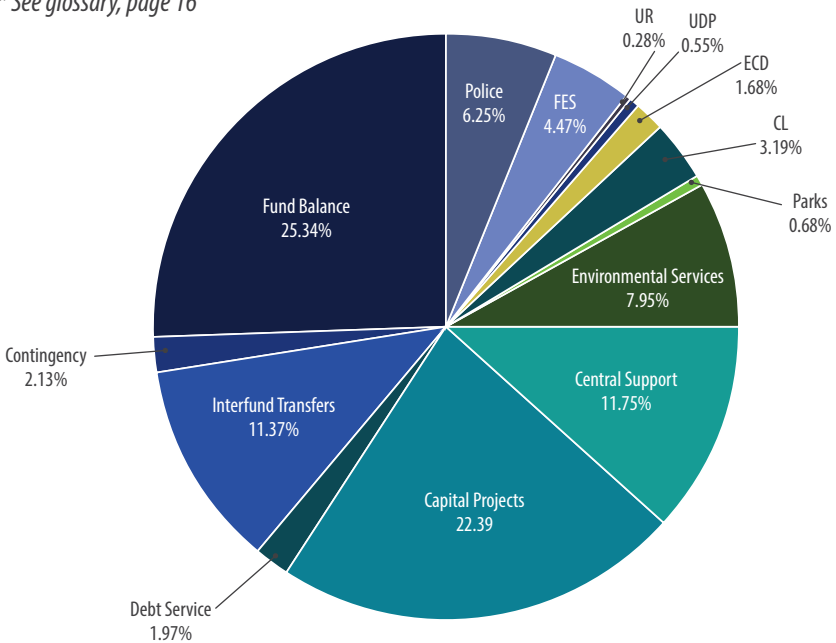


# ALL FUNDS COMBINED: WHERE MONEY GOES

## EXPENDITURES

Police .....	\$45,708,476
Fire & Emergency Services (FES) .....	32,742,112
Urban Renewal (UR) .....	2,076,900
Urban Design & Planning (UDP) .....	4,017,578
Economic & Community Development (ECD) .....	12,272,797
Community Livability (CL) .....	23,385,634
Parks .....	4,947,043
Environmental Services .....	58,194,195
Central Support .....	85,962,256
Capital Projects .....	163,781,100
Debt Service .....	14,419,000
Interfund Transfers .....	83,157,453
Contingency .....	15,577,622
Fund Balance* .....	185,389,249
<b>Total .....</b>	<b>\$731,631,415</b>

\* See glossary, page 16

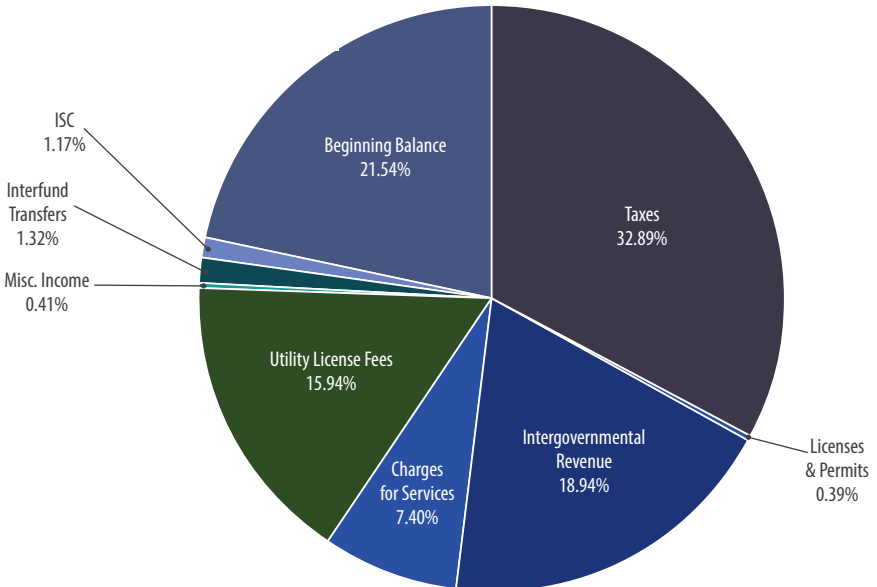


# THE GENERAL FUND AND POLICE, FIRE & PARKS FUND WHERE MONEY COMES FROM

The General Fund is the principal operating fund of the City. The Police, Fire & Parks Fund was established during fiscal year 2012/13 to clearly track and account for usage of the Police, Fire & Parks Fee that was originally adopted in December 2012.

## RESOURCES

Taxes .....	\$35,569,000
Licenses & Permits .....	419,000
Intergovernmental Revenue .....	20,485,000
Charges for Services .....	8,006,000
Utility License Fees .....	17,242,000
Miscellaneous Income .....	441,000
Interfund Transfers .....	1,425,000
Internal Service Charges (ISC) .....	1,264,586
Beginning Balance .....	23,300,000
<b>Total .....</b>	<b>\$108,151,586</b>



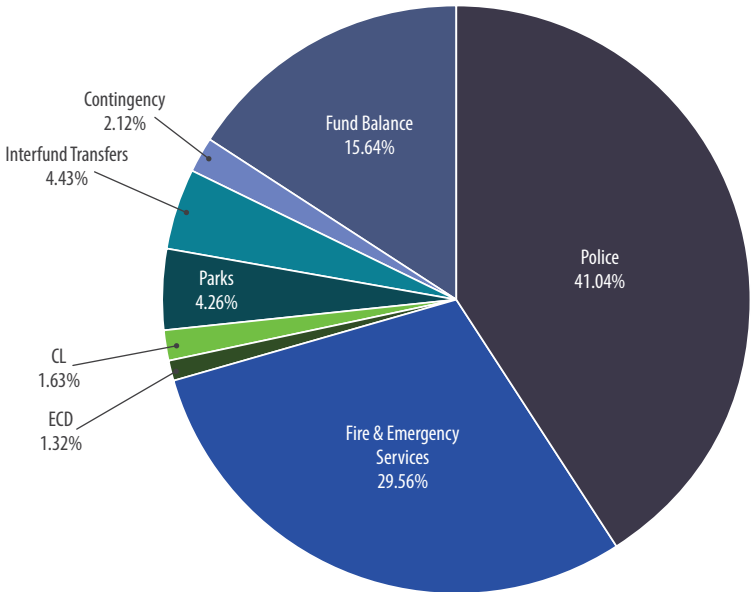
# THE GENERAL FUND AND POLICE, FIRE & PARKS FUND WHERE MONEY GOES

The money received by the General Fund is used for public services such as police and fire protection, emergency response, parks maintenance, economic development, code compliance and community planning. The money received by the Police, Fire & Parks Fund is used to maintain critical public safety and parks services. The fee supports the operation of Gresham's fire stations, emergency response from the Police Department, and the maintenance of Gresham's parks.

## EXPENDITURES

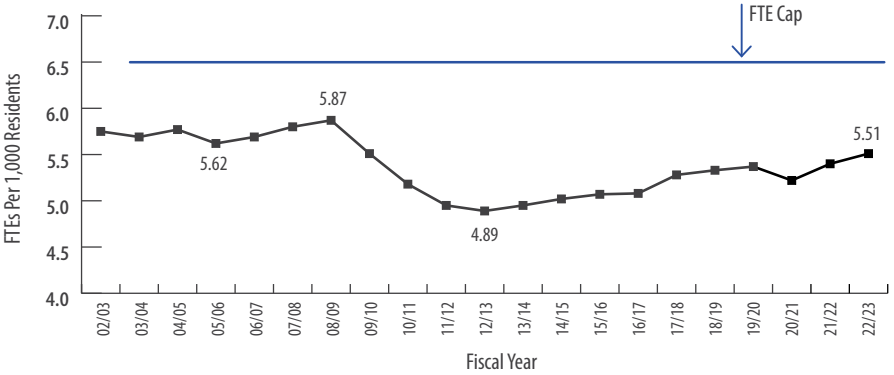
Police .....	\$44,381,023
Fire & Emergency Services .....	31,971,544
Economic & Development Services (ECD) .....	1,423,755
Community Livability (CL) .....	1,761,956
Parks .....	4,609,893
Interfund Transfers .....	4,792,000
Contingency .....	2,295,000
Fund Balance* .....	16,916,415
<b>Total .....</b>	<b>\$108,151,586</b>

\* See glossary, page 16



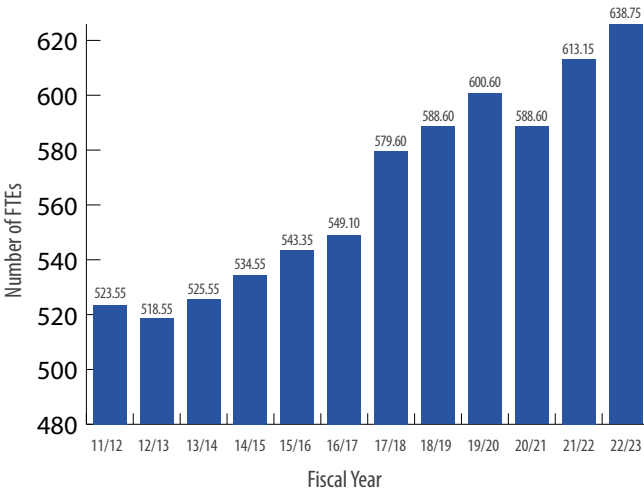
# STAFFING TRENDS

## FULL-TIME EQUIVALENT EMPLOYEES PER THOUSAND GRESHAM RESIDENTS



The City Charter limits staffing to 6.5 Full-Time Equivalent (FTE) employees per 1,000 population. This ratio excludes employees funded by grants or contracted through other jurisdictions. For the 2022/23 fiscal year budget, the total staffing ratio is 5.51 FTE per 1,000 residents, or 5.20 FTE per 1,000 residents after excluding grant or contract funded employees.

## FULL-TIME EQUIVALENT EMPLOYEES AT CITY OF GRESHAM



Increases in recent years included employees funded through grants and development activity, and increased staffing for public safety. In FY 22/23, 25.60 full-time equivalent (FTE) and 3.00 limited-term employees (LTE) were added in conjunction with the preliminary stages of the City's strategic planning process. These positions will assist in core service delivery.

# CITY DIRECTORY

## MAYOR

503-618-2584

Travis Stovall

Mayor@GreshamOregon.gov

## CITY COUNCIL

503-618-2871

Eddy Morales,  
Council President

CityCouncil@GreshamOregon.gov

Dina DiNucci

Janine Gladfelter

Vincent Jones-Dixon

Mario Palmero

Sue Piazza

## CITY OF GRESHAM

503-661-3000

## CITY MANAGER

503-618-2346

Nina Vetter

Nina.Vetter@GreshamOregon.gov

## CITY ATTORNEY

503-618-2507

Kevin McConnell

CAOMail@GreshamOregon.gov

## MY GRESHAM - AT YOUR SERVICE

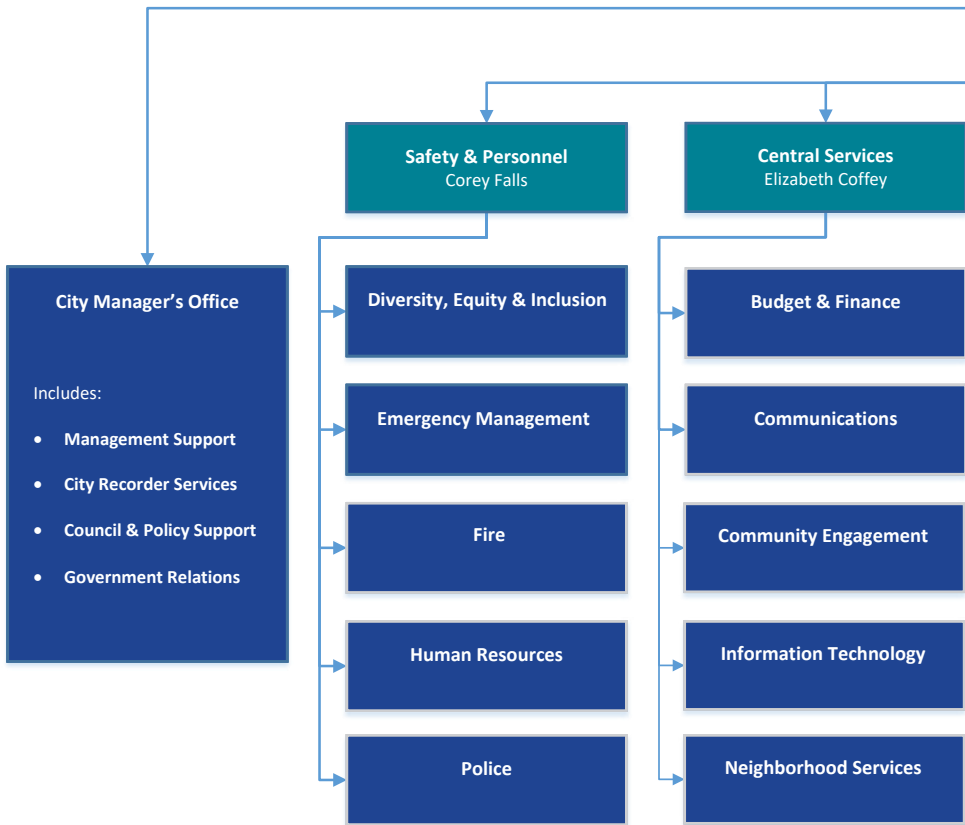
Ask a question or submit non-emergency service requests to the City anytime, anywhere. Fix a pothole, remove graffiti, report a broken streetlight and more. Download the mobile app free from the Apple App Store and Google Play or report an issue online at [GreshamOregon.gov/My-Gresham](https://GreshamOregon.gov/My-Gresham).



# City of Gresham

## Functional Organizational Chart

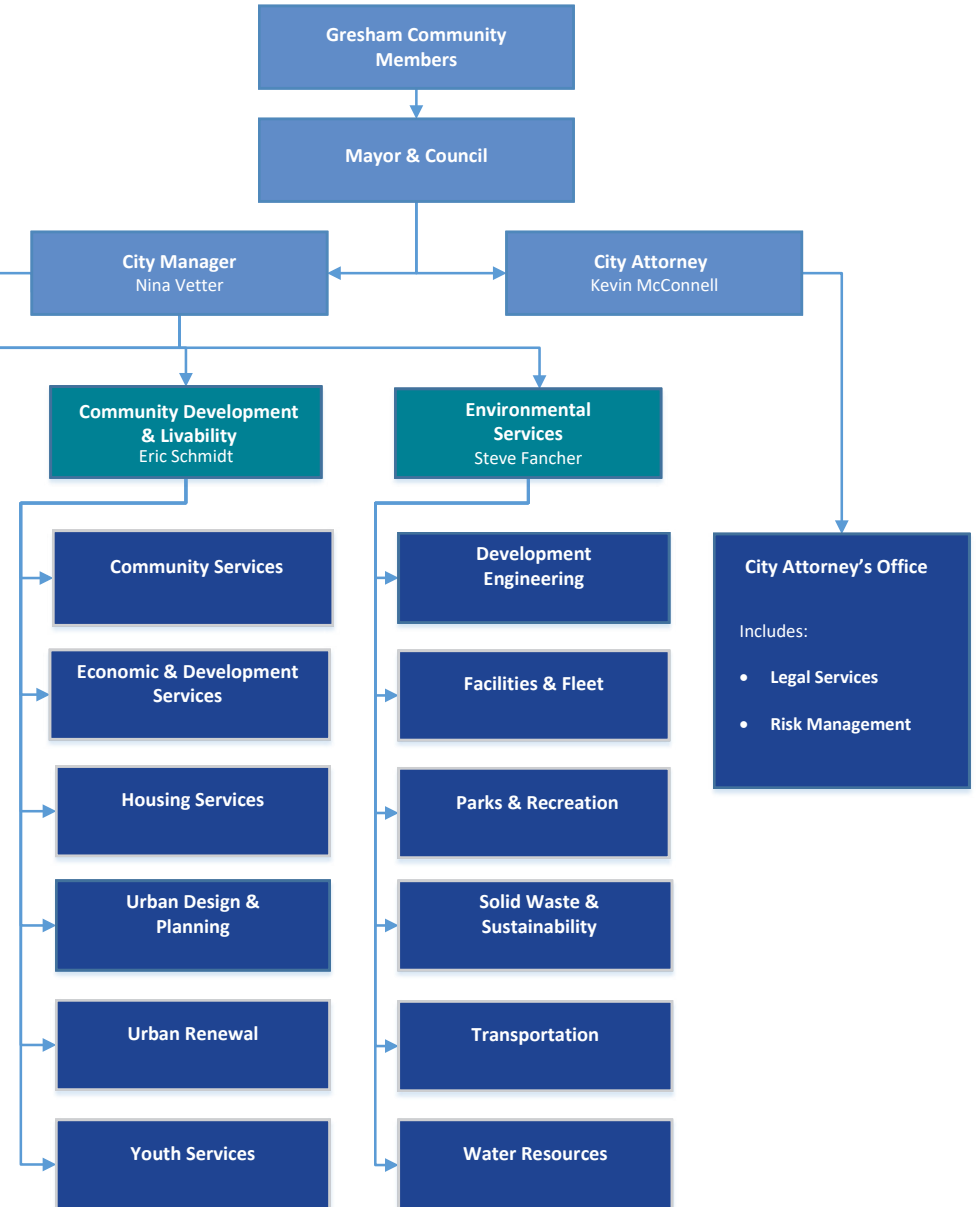
Current as of September 2022



= Service Area



= Functional Department or Division



## GLOSSARY

**BEGINNING FUND BALANCE** – An amount representing the balance remaining at the end of the previous fiscal year; the total of resources received less the amount spent.

**BUDGET** – The City’s financial plan for a period of one year. By statute, the budget must be balanced.

**BUDGET COMMITTEE** – Consists of the Mayor, six Council members, and the seven member Finance Committee who are citizens appointed by the City Council. The Committee has the legal authority to change any portion of the Proposed Budget and is responsible to pass the City’s Approved Budget after a series of budget deliberation meetings and public hearings.

**CAPITAL IMPROVEMENT PROGRAM** – A plan for capital expenditures estimated each year for a period of five or more years. It identifies each capital project, its expected beginning and ending date, the amount and type of expenditure in each year, and the method for financing those expenditures.

**CENTRAL SUPPORT SERVICES** – Services, such as payroll, human resources and fleet provided by departments to other City departments. Services are paid for by collection of an internal service charge.

**CHARGES FOR SERVICES** – Fees collected for services provided to customers such as utility rates, site design review and fire inspections.

**CITY COUNCIL** – The legislative branch of the City composed of seven elected officials, each of whom serves a four-year term.

**CONTINGENCY** – An appropriation within an operating fund to cover unforeseen events that occur during the budget year. City Council must authorize requests for the use of contingency appropriations.

**DEBT SERVICE** – Annual payment of principal and interest on the City’s debt.

**FISCAL YEAR** – A 12-month period to which the annual operating budget applies. The fiscal year for local governments in Oregon is July 1 through June 30.

**FUND** – An independent accounting entity whose revenues and expenditures are balanced and segregated to record a specific set of activities.

**FUND BALANCE** – Amount that is not available for spending in the current year. It is set aside to be used as a cash carryover into the following year to provide needed cash flow until other money is received.



# GLOSSARY

**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.

**INTERFUND TRANSFER** – The movement of money between funds.

**INTERGOVERNMENTAL REVENUE** – Fees collected from other jurisdictions such as state shared revenue from cigarette tax.

**INTERNAL SERVICE CHARGE** – A charge from support funds or the Administrative Services Fund to an operating fund to recover the cost of services or overhead.

**LICENSES AND PERMITS** – Fees collected from businesses for licenses to operate within city limits.

**MISCELLANEOUS INCOME** – Revenue received from picnic reservations, sports facility reservations and other sources.

**NON-OPERATING BUDGET** – Includes interfund transfers, reserves and debt payments.

**OPERATING BUDGET** – Accounts for revenues and expenditures used to provide direct service

to citizens or to support direct services.

**POLICE, FIRE & PARKS FEE** – In the fall of 2012, the Gresham City Council approved a Police, Fire & Parks Fee as a temporary measure to prevent immediate service reductions and maintain service levels. A temporary increase was enacted in October 2020.

**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 each local jurisdiction's permanent operating tax rate. Gresham's permanent tax rate is \$3.6129 per thousand dollars of assessed valuation.

## **SYSTEM DEVELOPMENT CHARGES**

**(SDCS)** – A one-time fee that all new residential and commercial development pays for the growth impact on City infrastructure. SDCs are a source of funding for new infrastructure such as streets, sanitary sewers, water systems, stormwater drainage, and parks.

**UTILITY LICENSE FEES** – Utility license fees paid to use the public right-of-way to operate a utility within Gresham. The majority of these fees go into the General Fund and help pay for police, fire, parks and code enforcement services.

## FREQUENTLY ASKED QUESTIONS

### WHAT DO MY PROPERTY TAXES PAY FOR?

Property taxes in Gresham are used to pay for public safety services. The services are not fully paid for by property taxes; the balance comes from other money the City receives, such as fees and charges for services.

### WHEN I PAY MY UTILITY BILL, WHAT IS THE MONEY USED FOR?

The bill typically covers three separate utility services: water, wastewater and stormwater. The money collected from these bills pays for delivering safe water to homes, taking away and treating the waste from drains and toilets, and managing the impact of rainwater runoff to mitigate flooding.

The utility bill also includes the Police, Fire & Parks Fee. The City is able to avoid administrative costs related to processing and printing invoices by using this established system rather than generating a separate bill.

### WHAT IS THE POLICE, FIRE & PARKS FEE?

The Police, Fire & Parks Fee, established in June 2014, helps to maintain essential police positions and keep our fire stations open. The per-unit fee was shaped by a public input process in 2012. As designed, 95% of the fee proceeds are used to support public safety services. The remaining 5% goes toward parks services. All Gresham utility customers, including residences, businesses and industry pay the fee. The benefit and burden is shared by the entire community.

### WHY CAN'T MONEY BE MOVED TO WHERE IT IS MOST NEEDED?

Dedicated funds are legally restricted to specific programs or expenditures. Each fund is used to account for specific transactions that act as control mechanisms to ensure money is being spent for the authorized purpose for which it is collected.

## BUDGET COMMITTEE

This volunteer committee consists of the Mayor, six Council members, and seven citizens appointed by the City Council. The committee has the legal authority to change any portion of the Proposed Budget and is responsible for passing the City's Approved Budget.

## BUDGET COMMITTEE MEMBERS

Rusty Allen (chair)  
Claire Lider (vice-chair)  
Dina DiNucci  
Janine Gladfelter  
Vince Jones-Dixon  
Eddy Morales  
Mario Palmero  
Sue Piazza  
Travis Stovall  
Jan Baker  
Dave Dyk  
Nicholas McWilliams  
Sue O'Halloran  
Theresa Tschirky

## VOLUNTEER OPPORTUNITIES

In addition to the budgeted resources shown elsewhere in this document, every year hundreds of residents contribute their expertise and time to a wide variety of volunteer opportunities. Our dedicated citizens work together to help build a stronger community.

### BECOME A VOLUNTEER

Put your knowledge, talent and energy into improving the community's quality of life as a volunteer with the City of Gresham. We have opportunities for all ages and abilities that include boards and committees, as well as various community-building, natural resources and public safety activities.

If you're looking for a specific opportunity, one-time options or information on group volunteer projects, contact the Office of Neighborhoods at 503-618-2469 or visit [GreshamOregon.gov/Volunteer-Program](http://GreshamOregon.gov/Volunteer-Program) for more information.



*For more information about this document or the City's budget, please visit [GreshamOregon.gov/Budget](http://GreshamOregon.gov/Budget) to download a copy of the Adopted Budget or contact Elizabeth McCann, Budget Manager, at 503-618-2312 or [Elizabeth.McCann@GreshamOregon.gov](mailto:Elizabeth.McCann@GreshamOregon.gov).*

CITY OF GRESHAM

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[GreshamOregon.Gov](http://GreshamOregon.Gov)