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## Questions & Answers

- 1) I have a few questions regarding budget decision making. Director Henry mentioned that an executive team crafts the proposed budget to bring to the budget committee. Who comprises that executive team, determining what is status quo spending and makes it onto the departmental budgets?

The executive team is made up of the City Manager, the Department Directors, and the City Clerk. See page 5 of the pdf or “Budget Committee Members & Leadership Team” in the online book.

- 2) How much work was done, in the case of the 26/27 budget, to get the budget to a +\$135k balance? I'm hoping to understand who makes the final calls on what is brought forward on the proposed budget. If every department starts from \$0 each year to build their budget, how and to whom do the department head create and justify their line items/spending?

### **Budget Timeline and Process**

The preparation for the FY 2026/27 budget was a intensive, multi-month effort that began in December and concluded at the end of March. Achieving a balancing point—such as the +\$135k balance—requires a highly iterative process. The City conducts multiple rounds of reviews and financial modeling to align projected revenues with departmental expenditures.

### **Authority and Final Decisions**

By statute, the designated Budget Officer is responsible for presenting a balanced budget to the Budget Committee. In the City of McMinnville, the **City Manager serves as the Budget Officer**. Consequently, the City Manager retains the final authority on which items and requests are ultimately included in the proposed budget.

### **Budget Justification and Departmental Review**

While the City utilizes a comprehensive review process rather than a strict zero-based budgeting system from scratch each year, department heads are required to rigorously justify their line items through the following structured process:

- **Initial Directives:** The City Manager and the Finance Director collaborate to establish the core economic assumptions, constraints, and guidelines that all departments must utilize when building their initial proposals.
- **Change Requests:** If a department proposes an expansion of services—such as increasing Full-Time Equivalent (FTE) staff or expanding operational hours—they must formalize this as a "Change Request." These specific requests are detailed for public view in the *Met and Unmet Needs* section under the Financial Overview (located on page 52 of the budget document).
- **Administrative Review:** The City Manager conducts detailed, line-by-line budget reviews directly with each Department Director and their management teams.
- **Final Modeling:** Following these initial meetings, adjustments are made, and a second round of reviews is conducted. The Finance Director, Budget Accountant, and City Manager then perform final financial modeling to verify compliance and sustainability before the proposed budget is officially printed and presented to the Budget Committee.

3) Can you provide me with the regulation rule from Oregon Health & Safety that backs up the need for increased lifeguards or decreased hours at the pool?

Thank you for your questions regarding pool staffing, operational hours, and budget impacts.

Effective April 1, 2025, the Oregon Health Authority implemented updated public pool regulations under OAR 333-062-1000, incorporating enhanced aquatic safety and supervision standards into Oregon requirements for public pools.

These updated standards require facilities to maintain stricter lifeguard supervision practices, including regular staff rotations, defined surveillance coverage areas, and dedicated supervisory oversight intended to reduce guard fatigue and improve swimmer safety.

As a result, the City must maintain higher staffing coverage levels during pool operations to remain compliant with current safety requirements. This has increased personnel costs associated with operating the facility.

During the current fiscal year, Parks & Recreation was able to offset some of these increased staffing costs through temporary salary savings resulting from the Parks & Recreation Director position being vacant for part of the year. Those savings will not continue into FY2026-27, as the City intends to fill the director position.

Given these operational and staffing requirements, the City must balance available staffing resources, budget capacity, and operational hours while continuing to provide safe and legally compliant aquatic services to the community.

- 4) It looks like there were some reclassifications to 2.5 positions at the library, I was wondering the reason behind that and how that affected the budget. It looks like we lost 2.5 library supervisors but gained 2.49 library managers.

This was a position title change to align with job titles in other departments, not a reclassification. There was no change in range on the pay scale and no effect on the budget.

- 5) I was wondering how much it would cost to add back the mailing of the activity guide for P and R?

The current guide uses a high-gloss print cover. Modifying to #40HiBright (similar to CRUSH) reduces the printing cost.

Printing and mailing costs for the year (quarterly mailing) would be ~\$30,000 to \$37,000 depending on the number of pages (40 to 64 pages).

- 6) If we did not find the ad package for the pool, what duties would not get completed due to the managers being needed to help supplement the pool supervision?

- Less access of PT staff to supervisors. Coaching and training would suffer. Staff morale would likely decrease resulting in an increased need to recruit.
- Administrative tasks would build up and make it challenging to complete accurately and timely
- New program development and improvements to current systems would be put aside
- Community outreach and customer service would suffer
- Many activnet and billing tasks would fall onto other departments in the division.
- Marketing (social media) and website updates for patron communication would fall onto other departments
- Staff would feel rushed to complete as many tasks as they can (they(we) are all high performers who aim to please), and would likely burn out not being able to complete everything they need/want to complete

Pool manager goals for next year that may take a back burner if needed to fill more front-line roles:

- Additional swim lesson times throughout the year
- Greater emphasis on teen programming

- Seeking funding for fun pool equipment (inflatable obstacle course)
- More involvement with local schools
- Classroom and assembly visits to discuss water safety
- Better training for survival swim volunteers
- Home schooling P.E. Options
- Continued process improvement
- Preventative maintenance plans
- Formalized staff training manuals for succession planning
- Greater community outreach
- Guide funding for delivery through advertisements (the guide would most likely fall back on someone else's shoulders in the division).

7) Aquatic Manager Josh Reusser mentioned possible trying to absorb some on the janitorial cost and do those things in house. How much savings would we actually see if they were to do that?

The amount for the aquatic center in the Janitorial contract is \$50,161. It won't be that much savings, because we will still need to hire out some things every now and then, but it will be somewhere between \$40k and \$50k.

# Public Comments

**From:** [Katie Henry](#)  
**To:** [Katie Henry](#)  
**Subject:** RE: Comment for Budget Committee Meeting - Thursday, May 14, 2026 - 6:00pm  
**Date:** Thursday, May 14, 2026 8:09:26 AM

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**From:** Jenn Dederich [REDACTED]  
**Sent:** Wednesday, May 13, 2026 10:37 PM  
**To:** City Recorder Team <[CityRecorderTeam@mcminnvilleoregon.gov](mailto:CityRecorderTeam@mcminnvilleoregon.gov)>  
**Subject:** Comment for Budget Committee Meeting - Thursday, May 14, 2026 - 6:00pm

**This message originated outside of the City of McMinnville.**

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Good evening, thank you for the work you do and the opportunity to provide public comment.

My name is Jennifer Dederich. I am a resident of McMinnville and have two children at Memorial Elementary. We love our community; it is an excellent place to live and raise a family.

I want to express my strong support for the budget request that continues existing service levels at the Aquatic Center, a critical community asset. The center serves children, seniors, and families who rely on it for exercise, lessons, rehabilitation, and safe recreation. Socialization and activity (which Director Berg mentioned is so important for development and mental and physical health).

From what I understand, the budget as currently proposed will close the facilities on Wednesday, which is a huge disruption to youth programming and organizations that depend on reliable scheduling and access.

I respectfully ask the Council and pool staff to explore alternative solutions or funding trade-offs to meet the staffing requirements and ultimately approve a budget that provides sufficient staffing to maintain current pool operations and community access.

Thank you again for your time, all the work done to date on this budget, and for considering this perspective

Jennifer Dederich

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Jenn

520.906.0387

"People forget what you said, people will forget what you did, but people will never forget how you made them feel." - Maya Angelou

**From:** [McMinnville Oregon](#)  
**To:** [Crystal Wooldridge](#)  
**Subject:** Form submission from: Budget Public Comment  
**Date:** Thursday, May 14, 2026 9:04:27 AM

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**This message originated outside of the City of McMinnville.**

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Submitted on Thursday, May 14, 2026 - 9:04am

Submitted by anonymous user: [69.168.115.177](#)

Submitted values are:

Email [REDACTED]

Name Danielle Ross

Phone [REDACTED]

I live in the City of McMinnville Yes

Address (street + city, state) [REDACTED] McMinnville, OR

Question/Comment 1

I live in McMinnville with my husband and two young sons. I'm submitting this comment on behalf of not just myself, as a swimmer, but my sons' future: the aquatic center, and consistent hours, are critical to this community and to our kids' ability to learn to swim. I'm concerned about the funding question regarding closing the aquatic center one more day a week (in addition to Sundays), which I believe will impact families in much more significant ways that it may initially seem. I would strongly support exploring other funding strategies to ensure the current level of service at the aquatic center. Thank you.

Question/Comment 2

Question/Comment 3

Question/Comment 4

[REDACTED]

[REDACTED]

**From:** [McMinnville Oregon](#)  
**To:** [Crystal Wooldridge](#)  
**Subject:** Form submission from: Budget Public Comment  
**Date:** Thursday, May 14, 2026 11:14:03 AM

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**This message originated outside of the City of McMinnville.**

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Submitted on Thursday, May 14, 2026 - 11:13am

Submitted by anonymous user: [146.75.154.193](#)

Submitted values are:

Email [REDACTED]

Name Kelly Sheppick

Phone [REDACTED]

I live in the City of McMinnville Yes

Address (street + city, state) [REDACTED]

Question/Comment 1

Please budget the needed funds to save the pool. Swim lessons and safety swim are vital to our community. Learning water safety is such an important part of the MSD curriculum.

Question/Comment 2

Question/Comment 3

Question/Comment 4

[REDACTED]

[REDACTED]

**From:** Tyler B. [REDACTED]  
**Sent:** Sunday, May 17, 2026 9:28 PM  
**To:** City Recorder Team <[CityRecorderTeam@mcminnvilleoregon.gov](mailto:CityRecorderTeam@mcminnvilleoregon.gov)>  
**Subject:** 26/27 McMinnville City Budget Public Comment

**This message originated outside of the City of McMinnville.**

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Tyler Butler

[REDACTED] McMinnville, OR 97128

Hello,

My name is Tyler, I am 30 years old, and I've spent nearly three of those past years as a proud McMinnville resident. I live with my partner, Barbara, who has grown up here, graduated from Linfield University, and returned after several moves across the PNW in order to settle down and be closer to family. We love the area for all its natural beauty, the kind people we've come to know, and the public spaces available which provide outlets for physical and mental enrichment. Since we have found ourselves fortunate enough to live in a house of our own, and we intend to call McMinnville our home for the foreseeable future, it is therefore prudent for us to become more invested in local politics, and ensure wise measures are being taken by leadership to responsibly budget in a manner that is beneficial to us and our neighbors.

That being said, there are major concerns I have about the current proposal for the 2026-27 fiscal budget. Most notable of which is the sheer mass of funds which is to be allocated toward the Police Department. Under the current proposal, approximately 38% of the general fund is meant to be spent on "normal" things such as uniforms and vehicle maintenance, but also includes questionable purchases like \$30k of ammunition, 40MM launchers, body armor, etc. McMinnville is already a very safe town, and these things will not make it any safer. On the contrary, in this turbulent time where excessive violence committed against the working class by law enforcement is accelerating at rapid pace, due

in no small part to increasingly militant and permissive Federal leadership, I am rightfully apprehensive that this type of armament is more likely to be misused against our neighbors than to increase public safety overall. In short, I find this measure of budget allocation to be completely unacceptable, and ultimately a mishandling of funds that should be put toward things that materially improve the infrastructure of our city, and the real daily lives of people who live and work here.

Instead of superfluous Police spending, I ask that you would instead consider:

- An add package that would allow the library to reopen on Sundays
- Supporting the Aquatic Center with an add package that would keep the pool open on Wednesdays, and allow the staff to meet safety protocol without overworking their managers (\$147,000)
- Funding the Community Development Department (CDD) special projects position (or similar FTE) which was supporting the city's broader legislative efforts and bringing in external funding to the city
- Supporting the CDD request for digitizing all archival files, which will provide easy online access for residents and create literal physical space in their office (\$87,500)
- Investing additional funds in deferred maintenance projects. (At 1 million per year, our backlog of capital improvement projects will take 14 years to complete. In that time, we'll have 14 additional years of projects. These are public buildings, parks, etc.)
- Funding 1FTE Finance Staff Accountant (General Fund: \$114,235, Other Funds: \$47,228, Reserve Impact: \$19,039) (Finance department has been lean for years and current staff is at 100% capacity. Staff is currently taking work with them on vacation. Cross training and succession planning are not possible.)
- Funding 1 FTE in the IT department which hasn't seen a personnel increase since 2003 (\$162,644)

As wonderful and unique as McMinnville already is, it has a lot of room to become a much better place. Unfortunately, spending as much money on the Police Department as the

budget currently calls for is not how we get there, nor could it be considered responsible in the least. Please restructure this budget in a way that benefits the rest of us.

Thank you for your time and consideration.

**From:** Basia Kopecka [REDACTED]  
**Sent:** Sunday, May 17, 2026 8:46 PM  
**To:** City Recorder Team <[CityRecorderTeam@mcminnvilleoregon.gov](mailto:CityRecorderTeam@mcminnvilleoregon.gov)>  
**Subject:** 26/27 McMinnville City Budget Public Comment

**This message originated outside of the City of McMinnville.**

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Hello,

My name is Basia Kopecka, and I am a resident of McMinnville. I am writing to share my priorities regarding the 2026-2027 fiscal budget.

My top priority is to fund the Community Development Department (CDD) special projects position, or a similar FTE. This role is essential for supporting the city's broader legislative efforts and securing external funding.

To maintain a balanced budget and prioritize these development efforts, I recommend reducing the police budget. Currently, the police department receives 38% of the general fund, which appears disproportionate to our local crime statistics. I question the necessity of expenditures for additional weapons, new vehicles, \$30,000 in ammunition, a 40MM launcher, and body armor in McMinnville. Our budget should reflect the values of our community, and I believe Chief Wood should be required to justify these requests as rigorously as any other department.

In summary, I advocate for increased funding for the Community Development and Planning departments and a reduction in the police department's budget.

Best regards,

Basia Kopecka

**From:** deonne schoner [REDACTED]  
**Sent:** Sunday, May 17, 2026 6:14 PM  
**To:** City Recorder Team <[CityRecorderTeam@mcminnvilleoregon.gov](mailto:CityRecorderTeam@mcminnvilleoregon.gov)>  
**Subject:** 2026/2027 McMinnville City Budget Public Comment

**This message originated outside of the City of McMinnville.**

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Greetings-

Let me start by saying thank you for the difficult work you do balancing the budget.

My name is Deonne Schoner. I've lived in McMinnville since 2009.

One of the first things I did when we moved here was get library cards for me and my kid. I've used my library card so much I have memorized the number!

The library is the best way to connect to a local community, and the global community, through all their offerings and services. They are an incredible resource for the community, and importantly, welcoming to all. It is one of the few third spaces available to our community.

They are agile in seeing and meeting community needs, like when they bridged the gap during COVID with home delivery, which was both liberating and comforting in an uncertain time.

The McMinnville Public Library needs to be fully funded, to the full amount that would allow them to reopen on Sundays.

My other top priorities for the 2026-2027 fiscal budget includes funding the aquatic center with an add package that would keep the pool open on Wednesdays, and allow the staff to meet safety protocol without overworking their managers.

Fund the Community Development Department (CDD) special projects position (or similar FTE) that was supporting the city's broader legislative efforts and bringing in external funding to the city. Why remove a position that brings money in to the city?

Support the CDD request for digitizing all archival files will provide easy online access for residents and create literal physical space in their office.

In a time of a high cost of living our community especially need these services.

I appreciate your time.

Regards,

Deonne Schoner

 McMinnville, OR 97128

**From:** Mark Davis [REDACTED]  
**Sent:** Sunday, May 17, 2026 8:07 PM  
**To:** City Recorder Team <[cityrecorderteam@mcminnvilleoregon.gov](mailto:cityrecorderteam@mcminnvilleoregon.gov)>  
**Subject:** Budget Comment

Mimecast Attachment Protection has deemed this file to be safe, but always exercise caution when opening files.

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**This message originated outside of the City of McMinnville.**

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Claudia,

Please distribute the attached letter and financial statement to the Budget Committee and include them in the public record for the budget process. Thank you.

Mark Davis

Mark Davis

McMinnville, OR 97128

May 17, 2026

McMinnville Budget Committee  
230 NE Second Street  
McMinnville, OR 97128

Dear Chair Maxfield, Mayor Morris and Members of the Budget Committee:

I have enjoyed listening to the staff presentations and committee member comments over the first two days of hearings. I think the staff has done a good job providing a reasonable budget given the constraints the City operates under. Below are a few comments about budget topics.

Library and Aquatic Center:

I have always hesitated to comment on library funding, because I strongly support the library and am obviously biased. I spent 6 years on the Library Foundation Board and 5 years on the Friends of the Library Board (3 years as Treasurer and 2 years as President). I help out weekly at the library, one of the 163 volunteers noted in the budget document. While I don't like the reduced hours the library is open, I accept that due to revenue shortfalls, cuts have to be made.

What perplexes me, however, is when the pool hours would need to be cut due to the cost of increased staffing needs, several Budget Committee members seem eager to find funding to increase this budget line item to keep the pool open as usual.

Looking at posted hours, the aquatic center is currently open 6 days a week for a total of 78.75 hours, while the library is open 5 days a week for a total of 39 hours. I am not saying that both facilities should be open equally, but both should be open as much as possible to allow public access to the capital investment that has been made to create them.

Unless another source of revenue is identified, I support the budget as presented by staff with a reduction in pool hours due to the financial realities the city is trying to deal with.

Backlog of Deferred Maintenance:

The city has a long history of deferred maintenance of capital assets that is penny-wise and pound-foolish. Not regularly maintaining our facilities just leads to more expensive repairs and faster loss of value leading to even more expensive replacements. We balance the budget by reducing maintenance line items until forced to take more expensive steps.

So, I was pleased to see the budget message emphasize a \$1 million start on this backlog. The Facilities Capital Improvement Plan presented by the Public Works Director gives us a positive direction to follow.

I support this entire list and hope that more of the backlog can be funded if there are budget savings this fiscal year. I do **not** support the suggestion that the needed reduction in pool hours can be made up by reducing this budget item. We've made that mistake over and over. It is time to break the habit.

#### Stormwater System:

Speaking of deferred maintenance, our failing stormwater system is a classic example. This is long past the point of a few fixes. I served on the Project Advisory Committee studying how to proceed and agree with their conclusion that a major capital investment is required to resolve it.

I realize this isn't going to be addressed this year, but putting off funding a solution until DEQ forces us to do it merely shifts the blame to them. That will be more popular politically but doesn't raise the millions needed. It will only get more expensive the longer we wait.

#### Planning:

It was very discouraging to hear the Community Development Director claim that the city has a "shortage" of land for development. In December 2020 the City Council voted to add 862 acres of land to the city Urban Growth Boundary (UGB), 662 acres of it buildable. None of that land has been developed. The recent extended UGB process concluded that with the Council-approved efficiency measures the city currently has sufficient land for future growth until we reach a total population of 47,498.

That population figure came from a population projection made in 2017 for the number of people that were expected to be living in McMinnville in 2041. The most recent population projection from 2024 says we won't reach a population of 47,498 any time in the next 50 years. That projection says there will be 45,678 persons living in McMinnville in 2074.

Keep in mind that the 2024 projection was made before the federal government implemented a policy to deport some immigrants and discourage future immigration. We have reached the point in Yamhill County where deaths exceed births, so the only increase in population results from migration. I expect when the next population projection is released in 2027 it will be even lower.

It is wonderful to be optimistic and claim thousands of people are eager to move here and if we only had several hundred more acres of land in the UGB, all our dreams would come true (and the city would have a budget surplus too). That has no basis in reality. The School Board recently acknowledged that student enrollment is declining and adjusted their budget to match

demographic realities. The city should do likewise to consider the future impact on our budget of declining population growth.

Financial Reporting:

I would like to commend the staff, and particularly the Finance Department, for issuing financial statements that show how the city is doing in the current fiscal year and comparing it to what went on in the prior year. I have long held that you cannot know where you're going if you don't know where you are.

I believe that these financial statements should be part of what the Budget Committee considers when reviewing the budget and I have attached the 3rd Quarter report to these comments. While they may not have the detail of your budget book, they offer an opportunity to compare what has actually happened with what is being budgeted.

Conclusion:

I support adopting the budget as presented by staff. I believe that the Budget Committee should take a careful look at FY 27 2nd Quarter Budget vs. Actual financial reports in January 2027 to identify potential savings and reallocate budget resources to meet unfunded needs identified during this budget process.

Thank you for considering my perspectives on this budget.

*Mark Davis*

Mark Davis

Attachments:

City of McMinnville FY 26 3rd Quarter Financial Report

City of McMinnville  
Financial Report  
FY 2025-26 3rd Quarter

	FY2025-26				Prior Year Comparison			Notes
	Amended Budget	Q3 - Actual YTD	Budget vs Actual	YTD as % of Budget	FY25 Q3 - Actual YTD	Variance FY26 vs FY25	% change FY25 to FY26	
<b>General Fund</b>								
Revenues								
Beginning Fund Balance	8,284,866	10,234,345	1,949,479	124%	10,425,007	(190,662)	-2%	
Property Taxes	16,060,000	15,438,591	(621,409)	96%	13,269,568	2,169,023	16%	Additional 50 cent on levy Fee in lieu tree program, W&L PiLOT, Marijuana tax
Licenses and Permits	5,030,500	3,918,450	(1,112,050)	78%	3,434,709	483,742	14%	
Intergovernmental	1,612,029	1,018,291	(593,738)	63%	1,178,450	(160,159)	-14%	YCCO funds for library and FEMA Grant in Police in FY25, not in FY26.
Charges for Services	3,592,485	2,599,767	(992,718)	72%	2,373,226	226,541	10%	Engineering fees
Fines and Forfeitures	290,000	324,688	34,688	112%	251,034	73,654	29%	Court activity
Miscellaneous	1,148,006	915,256	(232,750)	80%	1,279,576	(364,320)	-28%	Change in accounting methodology for prior year donations.
Transfers In	3,242,831	2,151,390	(1,091,441)	66%	2,109,173	42,217	2%	
Other Financing Source	8,000	-	(8,000)	0%	12,000	(12,000)	100%	Sales of assets (sporadic)
<b>Current Revenues</b>	<b>30,983,851</b>	<b>26,366,433</b>	<b>(4,617,418)</b>	<b>85%</b>	<b>23,907,736</b>	<b>2,458,697</b>	<b>10%</b>	
Total Resources (BFB + Current Revenues)	39,268,717	36,600,778	(2,667,939)		34,332,743	2,268,035		
Expenses by Classification								
Personnel Services	21,481,350	14,173,417	(7,307,933)	66%	13,890,827	282,590	2%	
Materials and Services	7,549,038	4,837,475	(2,711,563)	64%	4,428,491	408,983	9%	
Capital Outlay	1,510,995	330,489	(1,180,506)	22%	868,733	(538,245)	-62%	Patrol vehicles, 3rd st, Parks in FY25
Special Payments	-	-	-	0%	-	-		
Debt Service	626,502	626,501	(1)	100%	611,507	14,994	2%	
Transfers Out	2,611,200	1,697,303	(913,897)	65%	1,373,148	324,154	24%	ARPA projects
Other Financing Uses	-	-	-	0%	-	-		
<b>Current Expenses</b>	<b>33,779,085</b>	<b>21,665,184</b>	<b>(12,113,901)</b>	<b>64%</b>	<b>21,172,707</b>	<b>492,478</b>	<b>2%</b>	
Contingencies	1,500,000	-	(1,500,000)	0%	-	-		
Designated Fund Balances								
Grants	-	-	-	0%	40,876	(40,876)	-100%	
Donations	-	-	-		109,398	(109,398)	-100%	Senior Center donation
Committed (Previous ARPA)	667,641	2,174,181	1,506,540	326%	3,318,755	(1,144,574)	-34%	Spend down of ARPA
Committed (Capital)	1,000,000	1,000,000	-		-	1,000,000		First year of establishing the reserve
Unappropriated Ending Fund Balance	3,321,991	11,761,413	8,439,422	354%	9,691,007	2,070,406	21%	
<b>Total Ending Fund Balance</b>	<b>4,989,632</b>	<b>14,935,594</b>	<b>9,945,962</b>	<b>299%</b>	<b>13,160,036</b>	<b>1,775,558</b>	<b>13%</b>	
Total Expenditures (Current Expenses + Contingency + EFB)	40,268,717	36,600,778	(3,667,939)		34,332,743	2,268,035		

City of McMinnville  
Financial Report  
FY 2025-26 3rd Quarter

	FY2025-26				Prior Year Comparison			Notes
	Amended Budget	Q3 - Actual YTD	Budget vs Actual	YTD as	FY25 Q3 - Actual YTD	Variance FY26 vs FY25	% change	
				% of Budget			FY25 to FY26	
<b>General Fund Continued</b>								
Expenses by Department								
Administration	2,476,772	1,567,650	(909,122)	63%	1,645,775	(78,125)	-5%	
Finance	959,101	687,352	(271,749)	72%	645,541	41,811	6%	
Engineering	1,821,287	1,106,076	(715,211)	61%	1,143,905	(37,829)	-3%	Vacant positions
Community Development	2,615,378	1,693,637	(921,741)	65%	1,149,231	544,406	47%	
Police	12,565,394	8,366,745	(4,198,649)	67%	8,416,352	(49,607)	-1%	
Municipal Court	811,361	490,245	(321,116)	60%	443,748	46,497	10%	
Parks & Recreation	3,898,845	2,429,779	(1,469,066)	62%	2,335,450	94,329	4%	
Park Maintenance	3,259,626	1,509,967	(1,749,660)	46%	1,748,698	(238,731)	-14%	irrigation innovations still pending
Library	2,665,477	1,898,041	(767,436)	71%	2,031,328	(133,287)	-7%	Director shared with Parks & Rec
Non-Departmental (Excludes Contingency and Ending Fund Balance)	2,705,844	1,915,692	(790,152)	71%	1,612,680	303,013	19%	
<b>Total Expenses by Department</b>	<b>33,779,085</b>	<b>21,665,184</b>	<b>(12,113,901)</b>	64%	<b>21,172,707</b>	<b>492,478</b>	2%	
<b>Grants and Special Assessments</b>								
Revenues								
Beginning Fund Balance	-	179,634	179,634	0%	150,926	28,708	19%	
Special Assessments	60,000	58,248	(1,752)	97%	61,890	(3,642)	-6%	
Fines and Forfeitures	95,000	107,431	12,431	113%	96,855	10,576	11%	
Miscellaneous	35,100	18,181	(16,919)	52%	39,648	(21,467)	-54%	
Transfers In	15,000	10,000	(5,000)	67%	-	10,000		
<b>Current Revenues</b>	<b>205,100</b>	<b>193,860</b>	<b>(11,240)</b>	95%	<b>198,392</b>	<b>(4,532)</b>	-2%	
Total Resources (BFB + Current Revenues)	205,100	373,494	168,394		349,318	24,176		
Expenses								
Materials and Services	162,457	98,318	(64,140)	61%	88,365	9,952	11%	
Transfers Out	12,643	9,482	(3,161)	75%	9,119	364	4%	
<b>Current Expenses</b>	<b>175,100</b>	<b>107,800</b>	<b>(67,300)</b>	62%	<b>97,484</b>	<b>10,316</b>	11%	

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	FY2025-26				Prior Year Comparison			Notes
	Amended Budget	Q3 - Actual YTD	Budget vs Actual	YTD as	FY25 Q3 - Actual YTD	Variance FY26 vs FY25	% change	
				% of Budget			FY25 to FY26	
<b>Grants and Special Assessments continued</b>								
Contingencies	30,000	-	(30,000)	0%	-	-		
Designated Fund Balances								
Grants	-	-	-	0%	-	-		
Unappropriated Ending Fund Balance	-	265,694	265,694	0%	251,834	13,860	6%	
<b>Total Ending Fund Balance</b>	<b>-</b>	<b>265,694</b>	<b>265,694</b>	<b>0%</b>	<b>251,834</b>	<b>13,860</b>	<b>6%</b>	
Total Expenditures (Current Expenses + Contingency + EFB)	205,100	373,494	168,394		349,318	24,176		
<b>Transient Lodging Tax</b>								
Revenues								
Beginning Fund Balance	-	-	-	0%	-	-		
Licenses and Permits	2,145,000	1,010,203	(1,134,797)	47%	1,032,072	(21,868)	-2%	Shows the downturn in travel/economy
Miscellaneous	2,500	3,277	777	131%	2,200	1,078	49%	
<b>Current Revenues</b>	<b>2,147,500</b>	<b>1,013,481</b>	<b>(1,134,019)</b>	<b>47%</b>	<b>1,034,271</b>	<b>(20,791)</b>	<b>-2%</b>	
Total Resources (BFB + Current Revenues)	2,147,500	1,013,481	(1,134,019)		1,034,271	(20,791)		
Expenses								
Materials and Services	1,478,022	686,500	(791,522)	46%	709,664	(23,164)	-3%	
Transfers Out	669,478	321,387	(348,091)	48%	335,902	(14,515)	-4%	
<b>Current Expenses</b>	<b>2,147,500</b>	<b>1,007,888</b>	<b>(1,139,612)</b>		<b>1,045,566</b>	<b>(37,679)</b>	<b>-4%</b>	
Contingencies	-	-	-	0%	-	-		
<b>Unappropriated Ending Fund Balance</b>	<b>-</b>	<b>5,593</b>	<b>5,593</b>	<b>0%</b>	<b>(11,295)</b>	<b>16,888</b>	<b>-150%</b>	
Total Expenditures (Current Expenses + Contingency + EFB)	2,147,500	1,013,481	(1,134,019)		1,034,271	(20,791)		

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	FY2025-26				Prior Year Comparison			Notes
	Amended Budget	Q3 - Actual YTD	Budget vs Actual	YTD as	FY25 Q3 - Actual YTD	Variance FY26 vs FY25	% change	
				% of Budget			FY25 to FY26	
<b>Affordable Housing</b>								
Revenues								
Beginning Fund Balance	1,168,468	1,231,605	63,137	105%	795,424	436,181	55%	
Licenses and Permits	250,000	462,873	212,873	185%	295,740	167,133	57%	
Intergovernmental	2,645,094	2,244,304	(400,790)	85%	-	2,244,304		
Miscellaneous	40,000	43,362	3,362	108%	36,206	7,155	20%	
Transfers in	-	-	-	0%	106,549	(106,549)	-100%	
<b>Current Revenues</b>	<b>2,935,094</b>	<b>2,750,538</b>	<b>(184,556)</b>	<b>94%</b>	<b>438,495</b>	<b>2,312,043</b>	<b>527%</b>	
Total Resources (BFB + Current Revenues)	4,103,562	3,982,143	(121,419)		1,233,919	2,748,224		
Expenses								
Personnel Services	169,407	93,250	(76,157)	55%	82,778	10,472	13%	
Materials and Services	1,728,447	63,872	(1,664,575)	4%	21,456	42,416	198%	
Capital Outlay	2,195,305	2,195,099	(206)	100%	107,445	2,087,654	1943%	West Hills Subdivision-HB4134 grant
Transfers Out	10,000	2,719	(7,281)	27%	10,398	(7,679)	-74%	
<b>Current Expenses</b>	<b>4,103,159</b>	<b>2,354,939</b>	<b>(1,748,220)</b>		<b>222,076</b>	<b>2,132,862</b>	<b>960%</b>	
Contingencies	-	-	-	0%	-	-		
<b>Unappropriated Ending Fund Balance</b>	<b>403</b>	<b>1,627,204</b>	<b>1,626,801</b>	403773%	<b>1,011,843</b>	<b>615,362</b>	<b>61%</b>	
Total Expenditures (Current Expenses + Contingency + EFB)	4,103,562	3,982,143	(121,419)		1,233,919	2,748,224		
<b>Telecommunications</b>								
Revenues								
Beginning Fund Balance	2,243	2,234	(9)	100%	2,123	111	5%	
Licenses and Permits	173,050	88,180	(84,870)	51%	80,235	7,946	10%	
Miscellaneous	100	75	(25)	75%	88	(13)	-15%	
<b>Current Revenues</b>	<b>173,150</b>	<b>88,256</b>	<b>(84,894)</b>	<b>51%</b>	<b>80,323</b>	<b>7,932</b>	<b>10%</b>	
Total Resources (BFB + Current Revenues)	175,393	90,490	(84,903)		82,446	8,044		

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	FY2025-26				Prior Year Comparison			Notes
	Amended Budget	Q3 - Actual YTD	Budget vs Actual	YTD as	FY25 Q3 - Actual YTD	Variance FY26 vs FY25	% change	
				% of Budget			FY25 to FY26	
<b>Telecommunications continued</b>								
Expenses								
Materials and Services	173,050	88,180	(84,870)	51%	80,235	7,946	10%	
<b>Current Expenses</b>	<b>173,050</b>	<b>88,180</b>	<b>(84,870)</b>		<b>80,235</b>	<b>7,946</b>	10%	
Contingencies	1,500	-	(1,500)	0%	-	-		
<b>Unappropriated Ending Fund Balance</b>	<b>843</b>	<b>2,310</b>	<b>1,467</b>	274%	<b>2,211</b>	<b>98</b>	4%	
Total Expenditures (Current Expenses + Contingency + EFB)	175,393	90,490	(84,903)		82,446	8,044		
<b>Emergency Communications</b>								
Revenues								
Beginning Fund Balance	169,991	173,940	3,949	102%	170,007	3,933	2%	
Licenses and Permits	22,100	2,927	(19,173)	13%	11,923	(8,996)	-75%	No longer receiving telephone franchise fees from Ziplly, only cable
Intergovernmental	8,000	8,000	-	100%	8,000	-	0%	
Charges for Services	14,666	14,325	(341)	98%	9,765	4,560	47%	
Miscellaneous	7,000	5,753	(1,247)	82%	6,382	(629)	-10%	
Transfers In	703,438	527,578	(175,860)	75%	482,152	45,427	9%	
<b>Current Revenues</b>	<b>755,204</b>	<b>558,583</b>	<b>(196,621)</b>	74%	<b>518,221</b>	<b>40,362</b>	8%	
Total Resources (BFB + Current Revenues)	925,195	732,522	(192,673)		688,228	44,294		
Expenses								
Materials and Services	716,876	528,351	(188,525)	74%	483,206	45,145	9%	
Debt Service	37,173	37,172	(1)	100%	37,172	-	0%	
Transfers Out	2,371	1,778	(593)	75%	1,751	28	2%	
<b>Current Expenses</b>	<b>756,420</b>	<b>567,301</b>	<b>(189,119)</b>		<b>522,128</b>	<b>45,173</b>	9%	
Contingencies	50,000	-	(50,000)	0%	-	-		
<b>Unappropriated Ending Fund Balance</b>	<b>118,775</b>	<b>165,221</b>	<b>46,446</b>	139%	<b>166,100</b>	<b>(879)</b>	-1%	
Total Expenditures (Current Expenses + Contingency + EFB)	925,195	732,522	(192,673)		688,228	44,294		

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	FY2025-26				Prior Year Comparison			Notes
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				% of Budget			FY25 to FY26	
<b>Street</b>								
Revenues								
Beginning Fund Balance	1,424,142	1,894,586	470,444	133%	2,413,870	(519,284)	-22%	
Licenses and Permits	50	13	(37)	26%	8	5	63%	
Intergovernmental	2,775,000	1,943,912	(831,088)	70%	1,971,965	(28,053)	-1%	
Miscellaneous	95,000	51,555	(43,445)	54%	79,912	(28,357)	-35%	
Transfers In	-	-	-	0%	-	-		
<b>Current Revenues</b>	<b>2,870,050</b>	<b>1,995,481</b>	<b>(874,569)</b>	70%	<b>2,051,885</b>	<b>(56,404)</b>	-3%	
Total Resources (BFB + Current Revenues)	4,294,192	3,890,067	(404,125)		4,465,755	(575,688)		
Expenses								
Personnel Services	1,304,659	911,517	(393,142)	70%	909,873	1,645	0%	
Materials and Services	1,537,186	1,060,646	(476,540)	69%	1,119,285	(58,639)	-5%	
Capital Outlay	18,583	15,532	(3,051)	84%	21,528	(5,996)	-28%	
Transfers Out	323,281	242,461	(80,820)	75%	612,917	(370,457)	-60%	
<b>Current Expenses</b>	<b>3,183,709</b>	<b>2,230,156</b>	<b>(953,553)</b>	70%	<b>2,663,603</b>	<b>(433,447)</b>	-16%	
Contingencies	500,000	-	(500,000)	0%	-	-		
Designated Fund Balances								
Capital Replacement Reserve	90,000	90,000	-	100%	60,000	30,000	50%	
Unappropriated Ending Fund Balance	520,483	1,569,911	1,049,428	302%	1,742,152	(172,241)	-10%	
<b>Total Ending Fund Balance</b>	<b>610,483</b>	<b>1,659,911</b>	<b>1,049,428</b>	272%	<b>1,802,152</b>	<b>(142,241)</b>	-8%	
Total Expenditures (Current Expenses + Contingency + EFB)	4,294,192	3,890,067	(404,125)		4,465,755	(575,688)		

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	FY2025-26				Prior Year Comparison			Notes
	Amended Budget	Q3 - Actual YTD	Budget vs Actual	YTD as	FY25 Q3 - Actual YTD	Variance FY26 vs FY25	% change	
				% of Budget			FY25 to FY26	
<b>Airport</b>								
Revenues								
Beginning Fund Balance	1,073,832	1,146,475	72,643	107%	1,098,360	48,115	4%	
Intergovernmental	1,253,224	916	(1,252,308)	0%	120,291	(119,375)	-99%	FAA revenues are sporadic & often delayed
Charges for Services	459,995	338,167	(121,828)	74%	317,510	20,657	7%	
Miscellaneous	65,000	39,661	(25,339)	61%	55,192	(15,531)	-28%	
<b>Current Revenues</b>	<b>1,778,219</b>	<b>378,744</b>	<b>(1,399,475)</b>	21%	<b>492,993</b>	<b>(114,249)</b>	-23%	
Total Resources (BFB + Current Revenue)	2,852,051	1,525,218	(1,326,833)		1,591,352	(66,134)		
Expenses								
Personnel Services	198,326	148,254	(50,072)	75%	46,017	102,237	222%	Change to full time airport manager
Materials and Services	1,803,128	380,997	(1,422,131)	21%	331,543	49,454	15%	
Capital Outlay	281	6	(275)	2%	-	6		
Transfers Out	70,518	52,889	(17,630)	75%	46,602	6,287	13%	
<b>Current Expenses</b>	<b>2,072,253</b>	<b>582,146</b>	<b>(1,490,107)</b>	28%	<b>424,162</b>	<b>157,984</b>	37%	
Contingencies	300,000	-	(300,000)	0%	-	-		
<b>Unappropriated Ending Fund Balance</b>	<b>479,798</b>	<b>943,072</b>	<b>463,274</b>	197%	<b>1,167,190</b>	<b>(224,118)</b>	-19%	
Total Expenditures (Current Expenses + Contingency + EFB)	2,852,051	1,525,218	(1,326,833)		1,591,352	(66,134)		
<b>Transportation</b>								
Revenues								
Beginning Fund Balance	7,267,113	6,876,686	(390,427)	95%	6,178,557	698,129	11%	
Intergovernmental	429,000	432,649	3,649	101%	429,006	3,643	1%	
Charges for Services	600,000	299,772	(300,228)	50%	313,427	(13,655)	-4%	
Miscellaneous	260,000	206,346	(53,654)	79%	213,172	(6,826)	-3%	
Transfers In	-	-	-	0%	375,000	(375,000)	-100%	
<b>Current Revenues</b>	<b>1,289,000</b>	<b>938,766</b>	<b>(350,234)</b>	73%	<b>1,330,605</b>	<b>(391,838)</b>	-29%	
Total Resources (BFB + Current Revenues)	8,556,113	7,815,452	(740,661)		7,509,161	306,291		

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	FY2025-26				Prior Year Comparison			Notes
	Amended Budget	Q3 - Actual YTD	Budget vs Actual	YTD as	FY25 Q3 - Actual YTD	Variance FY26 vs FY25	% change	
				% of Budget			FY25 to FY26	
<b>Transportation continued</b>								
Expenses								
Materials and Services	654,410	12,380	(642,030)	2%	18,612	(6,232)	-33%	
Capital Outlay	1,875,000	762,537	(1,112,463)	41%	318,489	444,048	139%	More contract overlays than last year
Debt Service	201,248	201,248	-	100%	201,248	-	0%	
Transfers Out	139,952	104,964	(34,988)	75%	103,556	1,408	1%	
<b>Current Expenses</b>	<b>2,870,610</b>	<b>1,081,129</b>	<b>(1,789,481)</b>	<b>38%</b>	<b>641,906</b>	<b>439,223</b>	<b>68%</b>	
Contingencies	-	-	-	0%	-	-		
Designated Fund Balances								
SDC	5,061,715	5,144,822	83,107	102%	5,144,822	-	0%	
ODOT Fund Exchange Reserve	488,393	1,639,525	1,151,132	336%	1,639,525	-	0%	
Unappropriated Ending Fund Balance	135,395	(50,024)	(185,419)	-37%	82,909	(132,933)	-160%	
<b>Total Ending Fund Balance</b>	<b>5,685,503</b>	<b>6,734,323</b>	<b>1,048,820</b>	<b>118%</b>	<b>6,867,256</b>	<b>(132,933)</b>	<b>-2%</b>	
Total Expenditures (Current Expenses + Contingency + EFB)	8,556,113	7,815,452	(740,661)		7,509,161	306,291		
<b>Park Development</b>								
Revenues								
Beginning Fund Balance	3,439,353	3,396,914	(42,439)	99%	2,980,511	416,403	14%	
Charges for Services	900,000	346,498	(553,502)	38%	643,906	(297,408)	-46%	Large Parks SDC payment FY25
Miscellaneous	150,000	108,317	(41,683)	72%	117,984	(9,666)	-8%	
<b>Current Revenues</b>	<b>1,050,000</b>	<b>454,815</b>	<b>(595,185)</b>	<b>43%</b>	<b>761,890</b>	<b>(307,074)</b>	<b>-40%</b>	
Total Resources (BFB + Current Revenues)	4,489,353	3,851,730	(637,623)		3,742,401	109,329		
Expenses								
Materials and Services	120,290	187	(120,103)	0%	9,905	(9,718)	-98%	
Capital Outlay	1,315,000	7,000	(1,308,000)	1%	138,567	(131,567)	-95%	
Transfers Out	63,889	47,917	(15,972)	75%	52,986	(5,069)	-10%	
<b>Current Expenses</b>	<b>1,499,179</b>	<b>55,104</b>	<b>(1,444,075)</b>	<b>4%</b>	<b>201,458</b>	<b>(146,354)</b>	<b>-73%</b>	
Contingencies	-	-	-	0%	-	-		
Designated Fund Balances								
Donations	16,000	16,000	-	100%	16,000	-	0%	
Unappropriated Ending Fund Balance	2,974,174	3,780,626	806,452	127%	3,524,943	255,683	7%	
<b>Total Ending Fund Balance</b>	<b>2,990,174</b>	<b>3,796,626</b>	<b>806,452</b>	<b>127%</b>	<b>3,540,943</b>	<b>255,683</b>	<b>7%</b>	
Total Expenditures (Current Expenses + Contingency + EFB)	4,489,353	3,851,730	(637,623)		3,742,401	109,329		

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	FY2025-26				Prior Year Comparison			Notes
	Amended Budget	Q3 - Actual YTD	Budget vs Actual	YTD as	FY25 Q3 - Actual YTD	Variance FY26 vs FY25	% change	
				% of Budget			FY25 to FY26	
<b>Urban Renewal</b>								
Revenues								
Beginning Fund Balance	-	-	-	0%	-	-		
Charges for Services	-	-	-	0%	-	-		
Miscellaneous	15,014	37,548	22,534	250%	10,557	26,992	256%	
Transfers in	1,096,681	51,251	(1,045,430)	5%	116,377	(65,126)	-56%	
<b>Current Revenues</b>	<b>1,111,695</b>	<b>88,799</b>	<b>(1,022,896)</b>	<b>8%</b>	<b>126,933</b>	<b>(38,134)</b>	<b>-30%</b>	
Total Resources (BFB + Current Reve	1,111,695	88,799	(1,022,896)		126,933	(38,134)		
Expenses								
Materials and Services	605,495	17,738	(587,757)	3%	55,403	(37,665)	-68%	
Capital Outlay	240,000	160	(239,840)	0%	25,180	(25,021)	-99%	
Transfers Out	66,200	49,650	(16,550)	75%	46,350	3,300	7%	
<b>Current Expenses</b>	<b>911,695</b>	<b>67,548</b>	<b>(844,147)</b>	<b>7%</b>	<b>126,933</b>	<b>(59,386)</b>	<b>-47%</b>	
Contingencies	200,000	-	(200,000)	0%	-	-		
<b>Unappropriated Ending Fund Balance</b>	<b>-</b>	<b>21,251</b>	<b>21,251</b>	<b>0%</b>	<b>(0)</b>	<b>21,251</b>		
Total Expenditures (Current Expenses + Contir	1,111,695	88,799	(1,022,896)		126,933	(38,134)	-30%	
<b>Urban Renewal Debt Service</b>								
Revenues								
Beginning Fund Balance	1,429,339	1,479,561	50,222	104%	1,321,726	157,835	12%	
Property Taxes	700,000	641,670	(58,330)	92%	656,273	(14,603)	-2%	
Intergovernmental	-	-	-	0%	247	(247)	-100%	
Miscellaneous	41,000	49,725	8,725	121%	48,377	1,348	3%	
<b>Current Revenues</b>	<b>741,000</b>	<b>691,395</b>	<b>(49,605)</b>	<b>93%</b>	<b>704,897</b>	<b>(13,502)</b>	<b>-2%</b>	
Total Resources (BFB + Current Revenues)	2,170,339	2,170,956	617		2,026,623	144,333		
Expenses								
Transfers Out	1,499,739	454,309	(1,045,430)	30%	425,786	28,523	7%	
<b>Current Expenses</b>	<b>1,499,739</b>	<b>454,309</b>	<b>(1,045,430)</b>		<b>425,786</b>	<b>28,523</b>		
Contingencies	300,000	-	(300,000)	0%	-	-		
<b>Unappropriated Ending Fund Balance</b>	<b>370,600</b>	<b>1,716,648</b>	<b>1,346,048</b>	<b>463%</b>	<b>1,600,837</b>	<b>115,811</b>	<b>7%</b>	
Total Expenditures (Current Expenses + Contingency + EFB)	2,170,339	2,170,956	617		2,026,623	144,333		

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	FY2025-26				Prior Year Comparison			Notes
	Amended Budget	Q3 - Actual YTD	Budget vs Actual	YTD as	FY25 Q3 - Actual YTD	Variance FY26 vs FY25	% change	
				% of Budget			FY25 to FY26	
<b>Debt Service</b>								
Revenues								
Beginning Fund Balance	247,276	248,079	803	100%	301,476	(53,397)	-18%	
Property Taxes	2,941,200	2,782,679	(158,521)	95%	2,784,359	(1,680)	0%	
Intergovernmental	-	-	-	0%	1,003	(1,003)	-100%	
Miscellaneous	26,974	23,536	(3,438)	87%	26,067	(2,531)	-10%	
<b>Current Revenues</b>	<b>2,968,174</b>	<b>2,806,215</b>	<b>(161,959)</b>	95%	<b>2,811,428</b>	<b>(5,213)</b>	0%	
Total Resources (BFB + Current Revenues)	3,215,450	3,054,294	(161,156)		3,112,904	(58,610)		
Expenses								
Debt Service	2,998,500	2,998,500	-	100%	2,997,900	600	0%	
<b>Current Expenses</b>	<b>2,998,500</b>	<b>2,998,500</b>	-		<b>2,997,900</b>	<b>600</b>	0%	
Contingencies	-	-	-	0%	-	-		
<b>Unappropriated Ending Fund Balance</b>	<b>216,950</b>	<b>55,794</b>	<b>(161,156)</b>	26%	<b>115,004</b>	<b>(59,210)</b>	-51%	
Total Expenditures (Current Expenses + Contingency + EFB)	3,215,450	3,054,294	(161,156)		3,112,904	(58,610)		
<b>Building</b>								
Revenues								
Beginning Fund Balance	2,101,341	2,283,227	181,886	109%	2,286,605	(3,378)	0%	
Licenses and Permits	628,250	808,458	180,208	129%	601,974	206,485	34%	Increased building permits, especially December and February
Intergovernmental	-	-	-	0%	-	-		
Miscellaneous	100,000	73,828	(26,172)	74%	82,229	(8,401)	-10%	
Transfers In	7,500	2,039	(5,461)	27%	7,148	(5,109)	-71%	
<b>Current Revenues</b>	<b>735,750</b>	<b>884,325</b>	<b>148,575</b>	120%	<b>691,351</b>	<b>192,974</b>	28%	
Total Resources (BFB + Current Revenues)	2,837,091	3,167,552	330,461		2,977,955	189,597		

City of McMinnville  
Financial Report  
FY 2025-26 3rd Quarter

	FY2025-26				Prior Year Comparison			Notes
	Amended Budget	Q3 - Actual YTD	Budget vs Actual	YTD as	FY25 Q3 - Actual YTD	Variance FY26 vs FY25	% change	
				% of Budget			FY25 to FY26	
<b>Building continued</b>								
Expenses								
Personnel Services	764,084	538,946	(225,138)	71%	516,873	22,073	4%	
Materials and Services	150,413	91,896	(58,518)	61%	75,573	16,323	22%	
Capital Outlay	1,618	35	(1,583)	2%	10,733	(10,698)	-100%	
Transfers Out	79,533	59,650	(19,883)	75%	61,187	(1,537)	-3%	
<b>Current Expenses</b>	<b>995,648</b>	<b>690,527</b>	<b>(305,121)</b>	69%	<b>664,367</b>	<b>26,160</b>	4%	
Contingencies	200,000	-	(200,000)	0%	-	-		
<b>Unappropriated Ending Fund Balance</b>	<b>1,641,443</b>	<b>2,477,025</b>	<b>835,582</b>	151%	<b>2,313,589</b>	<b>163,437</b>	7%	
Total Expenditures (Current Expenses + Contingency + EFB)	2,837,091	3,167,552	330,461		2,977,955	189,597		
<b>Stormwater Capital</b>								
Revenues								
Beginning Fund Balance	-	-	-	0%	-	-		
Intergovernmental	-	-	-	0%	-	-		
Charges for Services	-	-	-	0%	-	-		
Miscellaneous	-	633	633	0%	-	633		
Transfers In	500,000	284,431	(215,569)	57%	-	284,431		
<b>Current Revenues</b>	<b>500,000</b>	<b>285,065</b>	<b>(214,935)</b>	57%	<b>-</b>	<b>285,065</b>		
Total Resources (BFB + Current Revenues)	500,000	285,065	(214,935)		-	285,065		
Expenses								
Materials and Services	500,000	275,026	(224,974)	55%	-	275,026		
Capital Outlay	-	-	-	0%	-	-		
Transfers Out	-	-	-	0%	-	-		
<b>Current Expenses</b>	<b>500,000</b>	<b>275,026</b>	<b>(224,974)</b>	55%	<b>-</b>	<b>275,026</b>		
Contingencies	-	-	-	0%	-	-		
Unappropriated Ending Fund Balance	-	10,038	10,038	0%	-	10,038		
<b>Total Ending Fund Balance</b>	<b>-</b>	<b>10,038</b>	<b>10,038</b>	0%	<b>-</b>	<b>10,038</b>		
Total Expenditures (Current Expenses + Contingency + EFB)	500,000	285,065	(214,935)		-	285,065		

City of McMinnville  
Financial Report  
FY 2025-26 3rd Quarter

	FY2025-26				Prior Year Comparison			Notes
	Amended Budget	Q3 - Actual YTD	Budget vs Actual	YTD as % of Budget	FY25 Q3 - Actual YTD	Variance FY26 vs FY25	% change FY25 to FY26	
<b>Wastewater Services</b>								
Revenues								
Beginning Fund Balance	2,261,711	2,828,237	566,526	125%	3,114,543	(286,305)	-9%	
Intergovernmental	-	6,288	6,288	0%	-	6,288		
Charges for Services	12,127,617	8,185,384	(3,942,233)	67%	8,037,388	147,996	2%	
Miscellaneous	51,000	60,713	9,713	119%	73,941	(13,228)	-18%	
Transfers In	-	58,025	58,025	0%	31,537	26,488	84%	
<b>Current Revenues</b>	<b>12,178,617</b>	<b>8,310,410</b>	<b>(3,868,207)</b>	<b>68%</b>	<b>8,142,866</b>	<b>167,544</b>	<b>2%</b>	
Total Resources (BFB + Current Revenues)	14,440,328	11,138,647	(3,301,681)		11,257,409	(118,761)		
Expenses								
Personnel Services	2,869,877	1,954,060	(915,817)	68%	1,933,897	20,164	1%	
Materials and Services	3,153,353	2,245,981	(907,372)	71%	2,187,594	58,387	3%	
Capital Outlay	450,892	116,903	(333,989)	26%	46,602	70,300	151%	
Transfers Out	6,281,234	4,710,926	(1,570,308)	75%	5,080,797	(369,872)	-7%	
<b>Current Expenses</b>	<b>12,755,356</b>	<b>9,027,869</b>	<b>(3,727,487)</b>	<b>71%</b>	<b>9,248,890</b>	<b>(221,021)</b>	<b>-2%</b>	
Contingencies	900,000	-	(900,000)	0%	-	-		
<b>Unappropriated Ending Fund Balance</b>	<b>784,972</b>	<b>2,110,778</b>	<b>1,325,806</b>	<b>269%</b>	<b>2,008,518</b>	<b>102,260</b>	<b>5%</b>	
Total Expenditures (Current Expenses + Contingency + EFB)	14,440,328	11,138,647	(3,301,681)		11,257,409	(118,761)		
<b>Wastewater Capital</b>								
Revenues								
Beginning Fund Balance	24,140,562	29,015,234	4,874,672	120%	38,605,726	(9,590,492)	-25%	
Intergovernmental	76,902	53,247	(23,655)	69%	53,247	-	0%	
Charges for Services	700,000	467,969	(232,031)	67%	253,995	213,974	84%	
Miscellaneous	1,517,500	991,406	(526,094)	65%	1,228,012	(236,606)	-19%	
Transfers In	6,052,840	4,485,314	(1,567,526)	74%	4,816,184	(330,870)	-7%	
<b>Current Revenues</b>	<b>8,347,242</b>	<b>5,997,935</b>	<b>(2,349,307)</b>	<b>72%</b>	<b>6,351,438</b>	<b>(353,502)</b>	<b>-6%</b>	
Total Resources (BFB + Current Revenues)	32,487,804	35,013,170	2,525,366		44,957,164	(9,943,994)		

City of McMinnville  
Financial Report  
FY 2025-26 3rd Quarter

	FY2025-26				Prior Year Comparison			Notes
	Amended Budget	Q3 - Actual YTD	Budget vs Actual	YTD as % of Budget	FY25 Q3 - Actual YTD	Variance FY26 vs FY25	% change FY25 to FY26	
<b>Wastewater Capital continued</b>								
Expenses								
Materials and Services	6,369,170	1,206,474	(5,162,696)	19%	1,075,285	131,189	12%	Completion of the Solids Expansion Project
Capital Outlay	2,370,000	351,659	(2,018,341)	15%	12,268,228	(11,916,569)	-97%	
Transfers Out	730,633	348,394	(382,239)	48%	387,020	(38,626)	-10%	
<b>Current Expenses</b>	<b>9,469,803</b>	<b>1,906,527</b>	<b>(7,563,276)</b>	20%	<b>13,730,533</b>	<b>(11,824,006)</b>	-86%	
Contingencies	2,500,000	-	(2,500,000)	0%	-	-		
Designated Fund Balances								
PERS Refinancing Reserve	684,910	1,108,800	423,890	162%	-	1,108,800		
Unappropriated Ending Fund Balance	19,833,091	31,997,843	12,164,752	161%	31,226,631	771,212	2%	
<b>Total Ending Fund Balance</b>	<b>20,518,001</b>	<b>33,106,643</b>	<b>12,588,642</b>	161%	<b>31,226,631</b>	<b>1,880,012</b>	6%	
Total Expenditures (Current Expenses + Contingency + EFB)	32,487,804	35,013,170	2,525,366		44,957,164	(9,943,994)		
<b>Information Systems &amp; Services</b>								
Revenues								
Beginning Fund Balance	256,461	266,523	10,062	104%	215,320	51,202	24%	
Intergovernmental	-	-	-	0%	46,329	(46,329)	-100%	
Charges for Services	1,030,017	642,460	(387,557)	62%	627,744	14,716	2%	
Miscellaneous	10,000	10,326	326	103%	9,396	930	10%	
Transfers In	1,024,880	595,673	(429,207)	58%	565,294	30,379	5%	
<b>Current Revenues</b>	<b>2,064,897</b>	<b>1,248,459</b>	<b>(816,438)</b>	60%	<b>1,248,764</b>	<b>(305)</b>	0%	
Total Resources (BFB + Current Revenues)	2,321,358	1,514,982	(806,376)		1,464,084	50,898		

City of McMinnville  
Financial Report  
FY 2025-26 3rd Quarter

	FY2025-26				Prior Year Comparison			Notes
	Amended Budget	Q3 - Actual YTD	Budget vs Actual	YTD as	FY25 Q3 - Actual YTD	Variance FY26 vs FY25	% change	
				% of Budget			FY25 to FY26	
<b>Information Systems &amp; Services continued</b>								
Expenses								
Personnel Services	711,500	533,509	(177,991)	75%	494,946	38,563	8%	
Materials and Services	1,044,017	707,629	(336,388)	68%	683,992	23,637	3%	
Capital Outlay	300,428	52,084	(248,344)	17%	52,217	(133)	0%	
<b>Current Expenses</b>	<b>2,055,945</b>	<b>1,293,222</b>	<b>(762,723)</b>	63%	<b>1,231,155</b>	<b>62,066</b>	5%	
Contingencies	75,000	-	(75,000)	0%	-	-		
Designated Fund Balances								
Financial System Reserve	15,075	15,075	-	100%	15,075	-	0%	
Unappropriated Ending Fund Balance	175,338	206,685	31,347	118%	217,853	(11,169)	-5%	
<b>Total Ending Fund Balance</b>	<b>190,413</b>	<b>221,760</b>	<b>31,347</b>	116%	<b>232,928</b>	<b>(11,169)</b>	-5%	
Total Expenditures (Current Expenses + Contingency + EFB)								
	2,321,358	1,514,982	(806,376)		1,464,084	50,898		
<b>Insurance Services</b>								
Revenues								
Beginning Fund Balance	420,247	519,648	99,401	124%	548,125	(28,477)	-5%	
Charges for Services	1,454,939	1,124,531	(330,408)	77%	957,006	167,526	18%	
Miscellaneous	132,000	124,182	(7,818)	94%	146,561	(22,379)	-15%	
<b>Current Revenues</b>	<b>1,586,939</b>	<b>1,248,713</b>	<b>(338,226)</b>	79%	<b>1,103,567</b>	<b>145,146</b>	13%	
Total Resources (BFB + Current Revenues)								
	2,007,186	1,768,361	(238,825)		1,651,691	116,670		
Expenses								
Materials and Services	1,614,187	1,381,141	(233,046)	86%	1,211,142	169,999	14%	The main invoice for city insurance is paid at the beginning of the year.
Capital Outlay	30,000	-	(30,000)	0%	62,546	(62,546)	-100%	
Transfers Out	82,499	61,874	(20,625)	75%	61,896	(22)	0%	
<b>Current Expenses</b>	<b>1,726,686</b>	<b>1,443,015</b>	<b>(283,671)</b>	84%	<b>1,335,584</b>	<b>107,431</b>	8%	
Contingencies	150,000	-	(150,000)	0%	-	-		
<b>Unappropriated Ending Fund Balance</b>	<b>130,500</b>	<b>325,346</b>	<b>194,846</b>	249%	<b>316,108</b>	<b>9,238</b>	3%	
Total Expenditures (Current Expenses + Contingency + EFB)								
	2,007,186	1,768,361	(238,825)		1,651,691	116,670		

**From:** McMinnville Oregon <mcminnville-or@municodeweb.com>  
**Sent:** Monday, May 18, 2026 10:12 AM  
**To:** Katie Henry <katie.henry@mcminnvilleoregon.gov>  
**Subject:** Form submission from: Budget Public Comment

**This message originated outside of the City of McMinnville.**

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Submitted on Monday, May 18, 2026 - 10:12am

Submitted by anonymous user: [73.25.181.124](#)

Submitted values are:

Email [REDACTED]

Name Kathleen Heininge

Phone [REDACTED]

I live in the City of McMinnville Yes

Address (street + city, state) [REDACTED]

Question/Comment 1

I absolutely understand the exigencies of trying to balance such a complex budget in order to better serve the community. As I consider the possibility of closing the aquatic center on Wednesdays, I urge you to consider the effects of such a decision. The pool serves a function for more than merely recreation. Yes, it is for family seeking a way to keep children entertained and off of video games and television. Yes, it serves the schools in teaching children swimming survival skills. Yes, it serves the swim teams for this and surrounding counties. And those are all services that could, indeed, be somewhat accomplished on the other five days. The pool is open. (It is closed on Sundays.)

However, the pool also offers vital fitness classes that are not as easily replaced or eliminated. Many people use those classes as the only viable alternative to pain management, for issues such as fibromyalgia, arthritis, recovery from cancer or hip/knee/shoulder replacements, weight loss, heart conditions, etc. Swimming is often prescribed as physical therapy for such conditions and more.

In addition, many older citizens of this county rely on the pool for their socialization and mental health. The community that has developed around, for example, the fitness classes, is astounding. For some, it is their only real contact with a support system. Those who are newly (or not so newly) bereaved, those who are alone and depressed, those dealing with varying levels of pain, those who feel otherwise discarded, all find the pool to be a healing place. There, we find other community connections, like dentists, mechanics, artists, pet sitters, drivers, cultural events, and most of all, to each other.

Those of us who use the facility regularly were already heartbroken when the bond did not pass for a new recreation center that would include a pool, but it did not stop us from coming to swim faithfully, despite having to navigate around all the many barrels placed around the pool to try to catch the leaking rainwater from a roof that is beyond repair, despite an amusingly archaic system of storing our belongings while we swim, despite the dilapidation that makes the entire building look, unkempt and dirty. We show up because we need both the exercise and our friends.

Please don't cut our access to this by a third.

Question/Comment 2

Question/Comment 3

Question/Comment 4

[REDACTED]

[REDACTED]

# McMINNVILLE COMMUNITY TASK FORCE

May 18, 2026

## Support For Our Police - FY 2026-27 Budget

**Dear Mayor Kim Morris, City Councilors, Budget Committee Members, and City Manager Adam Garvin:**

The McMinnville Community Task Force respectfully urges the City to protect funding for the Police Department during the current budget process, including preserving the six vacant Police Officer positions currently within the department.

Public Safety must remain one of the City's highest priorities and core responsibilities. Our community continues to face ongoing challenges related to traffic violations and dangerous driving, accidents, theft, vandalism, drug activity, shootings, domestic violence, mental health crises, trespassing, disorderly behavior, and repeated calls for police response throughout our city. Our Police Officers work day and night responding to these emergencies, protecting victims, investigating crime, supporting local businesses, enforcing traffic safety, maintaining order in public spaces, and addressing critical incidents that directly impact the livability and wellbeing of our community. These ongoing public safety challenges are experienced daily by businesses, residents, employees, families, and visitors throughout McMinnville.

Recently, the department has already experienced the loss of a Detective position, a School Resource Officer position, and a Patrol Officer position. Operating below full staffing capacity places significant strain on existing officers, increases workload demands, and limits the department's ability to proactively address community needs. The department cannot sustain additional staffing reductions without further impacting response times, officer workload, and its overall ability to effectively serve and protect the community.

It is important to recognize that for the first time in years, there is also strong momentum in recruiting high-quality police candidates, many with strong ties to our local community. At a time when cities across Oregon continue to struggle with police recruitment and retention, McMinnville is finally seeing encouraging progress. Eliminating these positions now could seriously damage that momentum and weaken the future strength and stability of the department for years to come.

Vacant officer positions should not be viewed as excess funding available for reallocation. These positions represent the City's long-term commitment to maintaining adequate staffing levels, improving response capabilities, supporting officer retention, and preparing for future hiring needs.

The Police Department needs support, stability, and long-term investment, not further reductions.

We respectfully ask the City Council, Budget Committee and City Manager to preserve all six Police Officer positions and continue prioritizing meaningful investment in Public Safety during this FY 2026-27 Budget Cycle.

Thank you for your time, leadership, and consideration of this important matter.

Respectfully,



Lindsay R. Woodard

On behalf of The McMinnville Community Task Force

mcminnville.org | Budget Committee Packet Attachment 2 | Email: [info@mcminnville.org](mailto:info@mcminnville.org) | 971-237-4757

**From:** Carol Masterson DeShon [REDACTED]  
**Sent:** Monday, May 18, 2026 1:47 PM  
**To:** Mayor Kim Morris <Kim.Morris@mcminnvilleoregon.gov>; Carson Benner <Carson.Benner@mcminnvilleoregon.gov>; Chris Chenoweth <Chris.Chenoweth@mcminnvilleoregon.gov>; Daniel Tucholsky <Daniel.Tucholsky@mcminnvilleoregon.gov>; Sal Peralta <Sal.Peralta@mcminnvilleoregon.gov>; Scott Cunningham <Scott.Cunningham@mcminnvilleoregon.gov>; Zack Geary <Zack.Geary@mcminnvilleoregon.gov>; FINANCE <Finance@mcminnvilleoregon.gov>  
**Subject:** McMinnville Aquatic Center Funding

**This message originated outside of the City of McMinnville.**

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May 18, 2026

Dear Mayor Morris, Members of the City Council, and the McMinnville City Budget Committee,

When I originally moved to town, I was thrilled to see that the little town McMinnville had its own pool. For 35 years I have enjoyed the community of swimmers I met there that has now become like family to me.

I've done laps as a newbie in town. I've found relief in the water as a mother to be. I've helped teach my toddlers to enjoy the water in baby swim classes, There have been many summers in which I sat in the bleachers as I watched my kids learn to blow bubbles and learn "chicken-airplane-soldier." I've had the honor of watching my children and their classmates be successful in our 3rd grade Survival Swim program, thanks to Ron Kamm and an army of lifeguards. I've sat in the stands watching our high school students practice and compete receiving honors for their hard work and dedication.

During seasons of life I've experienced being in line to be one of the first in the door at 5:45 am, swam with the lunch crew, swam in the evenings, taken water aerobics classes, and swam during mid mornings with the seniors. I have been fortunate to have so many programs and swim times available in this community.

While budgets and financial strains have come into all our lives, I believe it's vital to continue funding our pool for the benefit of our whole community. Setting our sights on adding back Sunday swim times, as well as looking ahead to the proposed new Parks & Rec facility that has a new pool, is a dream pool patrons often discuss.

While finding funds for our current budget is today's concern, I wonder how will our community ever support a bond issue for a new facility if we first cannot fully fund the

pool we currently have? I urge you to please help us continue to enjoy our pool full time and find the funds needed for our pool!!!

Respectfully,

Carol Masterson DeShon

[REDACTED]

McMinnville, Oregon 97128

[REDACTED]

**From:** Reed Godfrey <[reed.godfrey@mcminnvillefiredistrict.gov](mailto:reed.godfrey@mcminnvillefiredistrict.gov)>  
**Sent:** Monday, May 18, 2026 3:42 PM  
**To:** City Recorder Team <[CityRecorderTeam@mcminnvilleoregon.gov](mailto:CityRecorderTeam@mcminnvilleoregon.gov)>  
**Cc:** Cord Wood <[cord.wood@mcminnvilleoregon.gov](mailto:cord.wood@mcminnvilleoregon.gov)>; Adam D. Garvin <[adam.d.garvin@mcminnvilleoregon.gov](mailto:adam.d.garvin@mcminnvilleoregon.gov)>  
**Subject:** Budget Comment

**This message originated outside of the City of McMinnville.**

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To the City of McMinnville Budget Committee,

I am submitting this public comment after seeing a post on the McMinnville Community Task Force page discussing the potential for funds to be reduced from the Police Department budget and reallocated to other City departments.

As Fire Chief, I am very concerned about the operational impacts these types of reductions could have on emergency response services and overall public safety within our community.

The Fire Department works closely with the Police Department on a daily basis, and our agencies rely heavily on one another to provide timely, safe, and effective service to the public. Any significant reduction in police staffing or resources could negatively affect several critical areas, including:

- Response to mental health crisis calls, where law enforcement support is often essential to ensure scene safety for both patients and responders.
- Delays in death investigations, requiring fire personnel and ambulances to remain committed on scene waiting for an officer to arrive and initiate the investigation process.
- Reduced Police Department participation in Emergency Operations Center staffing during large-scale incidents, disasters, and community emergencies.
- Increased safety risks to fire crews operating at emergency scenes where law enforcement presence is necessary for traffic control, scene security, crowd management, or violent or volatile situations.
- Increased strain on already limited emergency response resources across all public safety agencies.

Public safety agencies do not operate independently of one another. Police, fire, EMS, dispatch, and emergency management functions are interconnected, and reductions in one area frequently create unintended operational consequences for the others.

I understand the financial challenges cities face and recognize the difficult decisions involved in the budgeting process. However, I encourage the Budget Committee to carefully consider the downstream impacts any reduction in police resources may have on emergency response capabilities, responder safety, and service delivery to the citizens of McMinnville.

Thank you for the opportunity to provide comment and perspective from the fire service.

Respectfully,

Reed Godfrey

Fire Chief

McMinnville Fire District

**From:** [REDACTED]  
**Sent:** Monday, May 18, 2026 4:29 PM  
**To:** City Recorder Team <[CityRecorderTeam@mcminnvilleoregon.gov](mailto:CityRecorderTeam@mcminnvilleoregon.gov)>  
**Subject:** Discussion to close the pool on Wednesdays

**This message originated outside of the City of McMinnville.**

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I have been going to the pool for several years

I can assure you it is a tremendous asset for my health! I have severe osteoarthritis and getting to the pool on a daily basis is so beneficial!

Cutting it out on Wednesdays would be devastating and detrimental to everyone's health !

Please find a better solution then eliminating a day of closure!!

[Sent from Yahoo Mail for iPad](#)

**From:** Joseph Polivka [REDACTED]  
**Sent:** Monday, May 18, 2026 4:58 PM  
**To:** City Recorder Team <[CityRecorderTeam@mcminnvilleoregon.gov](mailto:CityRecorderTeam@mcminnvilleoregon.gov)>  
**Subject:** Written Comment for the Budget Committee

**This message originated outside of the City of McMinnville.**

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Joseph Polivka  
[REDACTED] McMinnville, OR 97128

Budget Committee,

As it stands, the police department is responsible for 37% of the general fund, 12.7 million, and holds the largest slice of the budget. Meanwhile, the library holds 8%, which comes to 2.6 million. Frankly these numbers alone should tell you the story. We live in a society that grossly overprioritizes policing and diminishes learning. I want to see a city that is proactively protecting and strengthening services that imbue peace and creativity to all its members; rather than agreeing with excessive expenditures that are intended to subdue, arrest, fine and aggress those same people. Historically speaking, libraries improve employment rates and lower incarceration rates. I cannot say the same for the police department.

Specifically, the library cannot afford to be open on Sundays and needs another full-time librarian, if not two. These needs can be met directly from the police department's wish list. They are asking for \$84K per new patrol vehicle, and they want two of them. They are also asking for \$31.5K for ammunition—\$10k more than last year. Furthermore, and in disbelief, they want nearly \$5K in crowd control munitions and riot gear. I am left wondering why the cops need more vehicles with such a shiny fleet and where are all those extra bullets going with so little opportunity to brandish their sidearm? And, at what point in McMinnville's history has there been a need for riot police?

These requests alone amount to \$183,000, which is a small amount next to the PD's already inflated budget. But it is enough to meet some of the libraries' needs. These funds could keep the lights on for Sundays, provide room for another full-time librarian, as well as help with any necessary improvement to their infrastructure.

Trimming the fat of an inflated police budget in the favor of access to a free and safe place to learn, to better your place in life, is public service. A decision like this simply reminds us of our humanity and our deep-sensed need for growth. In our community, a militarized police department is not necessary—there is a good argument, it is not necessary in any community.

However, access to good literature, to the internet, to a warm place to challenge your mind, is life changing. A city that lets its social services wither is a city not serving people.

Joseph Polivka