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Members of the Budget Committee

Mayor & Council Members:

Kim Morris (Mayor)
Carson Benner
Chris Chenoweth
Scott Cunningham
Zack Geary
Sal Peralta
Dan Tucholsky

Public Members:

Danielle Chisholm
Victoria Ernst
Steffanie Frost
Debbie Harmon Ferry
Sarah Hunter
David Mahn
Meredith Maxfield

City Manager

Adam Garvin

City Leadership Team

Jenny Berg, Library & Acting Parks & Recreation Director
Scott Burke, Information Systems Director
Claudia Cisneros, City Recorder
Vicki Hedges, Human Resources Director
Katie Henry, Finance Director
Geoffrey Hunsaker, Public Works Director
David Ligtenberg, City Attorney
Heather Richards, Community Development Director
Cord Wood, Police Chief


BUDGET MESSAGE
City of McMinnville
FY 2026-27

FY 2026-2027 City Manager's Budget Message

The Honorable Mayor, Members of the City Council, Members of the Budget Committee, and the residents of McMinnville:

I. INTRODUCTION

"Prudence is the virtue by which we discern what is proper to be done under given circumstances." — Cicero

At its core, the City of McMinnville's budget reflects a series of choices, how we allocate limited public resources to deliver services that shape the quality of life in our community. In practice, that requires careful judgment, balancing community needs with available resources and ensuring that decisions made today remain sustainable over time.

This principle speaks not only to what government should do, but also to the importance of focusing on those services that are most essential and best delivered collectively. It also implies something equally important: not every service demand can or should be met by the City. McMinnville continues to be a place where residents value the services they receive and the character those services support. At the same time, like cities across Oregon, we operate within a financial structure where the cost of providing services continues to grow faster than the revenues available to support them.

The Fiscal Year 2026–2027 Proposed Budget includes total expenditures of approximately $74.3 million within an overall budget of $137.4 million that includes contingency and ending fund balances. The General Fund totals approximately $42.1 million, representing a change of approximately 10.1% from the prior fiscal year.

The proposed budget reflects a renewed focus on aligning our organization to today's service demands. It also maintains the financial discipline necessary to remain sustainable over the long term.

A responsible budget is not about doing everything, it's about doing the right things well. This proposal prioritizes core services, operational stability, and targeted investments that position the City to deliver consistent, reliable outcomes for the community. That focus requires acknowledging a simple reality: there will never be sufficient resources to meet every service demand. Maintaining and improving the services that matter most requires prioritization, discipline, and, at times, difficult choices about where to invest and where to hold.

II. BUDGET PHILOSOPHY

A municipal budget is more than a financial document; it is a statement of priorities and a reflection of the values of the community it serves.

Each decision within the budget represents a choice about how limited resources are used to deliver services, maintain infrastructure, and respond to community needs. Those choices are not made in isolation, but within a system where demands consistently exceed available resources.

Every allocation reflects both an opportunity and a cost. In that context, this proposal emphasizes maintaining service levels and organizational stability over expanding into new areas that would create additional long-term obligations.

This budget reflects a disciplined approach to prioritization. It focuses resources where they have the greatest impact, emphasizes sustainability over expansion, and aligns investments with the work that the City is best positioned to deliver.

III. ORGANIZATIONAL CONTEXT

The City of McMinnville operates as a lean organization serving a growing and evolving community. The proposed budget includes approximately 179.7 full-time equivalent (FTE) positions, reflecting a net change of +1.12 FTE from the prior fiscal year. While overall staffing levels increase, the General Fund impact remains limited. These changes primarily reflect the reallocation of existing resources and targeted adjustments to better align staffing with current service demands, rather than broad expansion.

Over time, service demands have grown, expectations have increased, and regulatory requirements have expanded. While the organization has adapted to meet these demands, those adaptations have not always resulted in a structure fully aligned with current needs.

This budget reflects a more intentional effort to address that gap. A reorganization within Engineering and Community Development takes advantage of existing vacancies to better align staffing with service needs, improving efficiency while limiting the impact on overall staffing costs and avoiding the need for significant new General Fund investment.

As a lean organization, McMinnville depends on a workforce that must operate both strategically and operationally. That reality shapes how services are delivered and reinforces the importance of clarity in priorities and expectations.

IV. FINANCIAL CONTEXT

The City's financial position continues to be defined by a structural imbalance between revenue growth and the cost of providing services.

Property taxes represent approximately 56% of General Fund revenue and are projected to generate approximately $18.5 million in FY2026–2027. While this provides a stable foundation, revenue growth remains constrained and does not keep pace with rising costs.

Personnel costs account for approximately 66% of General Fund expenditures, reflecting the labor-intensive nature of municipal services. These costs continue to be influenced by wage adjustments, benefit costs, and market pressures. Additional cost drivers, including insurance, materials, and contracted services, are also increasing at rates that exceed revenue growth.

The result is a structural gap that requires ongoing management. This budget does not eliminate that gap, but it reflects a deliberate effort to manage it through prioritization, alignment, and discipline.

Importantly, the Proposed Budget reflects a structurally balanced position, with current year revenues exceeding expenditures by approximately $100,000, reducing reliance on reserves for ongoing operations.

The proposed General Fund ending balance is projected at approximately $6.3 million, exceeding the City's policy target of two months of operating reserves by approximately $1.5 million, resulting in an ending balance of roughly 2.6 months of operating reserves. Maintaining reserves above the minimum policy level provides important stability and planning horizon. It allows the City to manage cost volatility, respond to unforeseen needs, and carry financial capacity forward as we address the structural gap between revenues and expenditures over time.

Good governance is not measured in moments of ease, but in how well we prepare for uncertainty. Maintaining this level of reserve is a deliberate choice to preserve financial stability as the City continues to evaluate service delivery models and organizational structure.

V. SERVICE DELIVERY AND INVESTMENTS

The Fiscal Year 2026–2027 Proposed Budget includes several targeted investments and organizational adjustments intended to strengthen core service delivery while maintaining long-term sustainability.

Personnel related changes include the addition of a maintenance supervisor at the Water Reclamation Facility to support critical infrastructure operations, the reclassification of a Management Support Technician to Program Coordinator at the Senior Center to better align program delivery, and the restoration of Park Maintenance seasonal staffing to 1 FTE to address service level expectations and maintenance needs.

The budget also includes the addition of a Utility Worker II position to bring street sweeping services in-house, along with the acquisition of both a primary and backup unit totaling approximately $600,000. This approach improves service reliability while providing greater operational control over a core maintenance function.

Other targeted investments include disaster recovery services for the City's financial system, New World, the launch of a Police Mountain Bike Program supported through community partnerships with McMinnville Industrial Promotions and Visit McMinnville, leveraging external support to advance service delivery without additional impact to the General Fund, and the funding of the Linear Park Stormwater Line Replacement using ARPA resources.

These investments move key priorities forward while remaining consistent with the City's overall approach. They are not expansions for their own sake, but deliberate adjustments to ensure that services are delivered effectively and can be sustained over time.

VI. STRATEGIC ALIGNMENT

The City continues to utilize the Mac-Town 2032 Strategic Plan as the framework for policy direction and resource allocation. Over time, Council goal setting has refined and updated that work, with recent efforts focusing on core service analysis, long-range planning, and aligning workload with organizational capacity.

More recent Council direction has emphasized aligning work plans with available organizational capacity, improving operational consistency, advancing key capital and planning efforts, and refining policies to better support service delivery. This budget development process also included a more intentional focus on General Fund forecasting, supporting a longer-term view of revenues, expenditures, and organizational capacity. This reflects a recognition that not all work can be accomplished at once and requires a more structured approach to prioritization.

This budget reflects those priorities. It emphasizes strengthening organizational capacity, improving service delivery clarity, and ensuring that the City's structure aligns with the work it is expected to perform.

This provides runway as we continue refining how we deploy resources and structure the organization to meet current realities. Budgets are where strategy meets reality, and this proposal reflects ongoing efforts to ensure that the City's structure, staffing, and service delivery approach are sustainable over time.

It is also important to recognize the significant effort of staff in developing this year's budget. This was the first budget cycle utilizing the City's new budget software, and while implementation remains ongoing, staff navigated both a new platform and a number of manual workarounds to complete this document.

Katie, Crystal, Chris, Scott, Sean, and Noelle each contributed substantial time and effort to ensure the budget was completed accurately and on schedule. That effort also placed additional demands on their respective teams, who continued to support ongoing operations while navigating shifting workloads and responsibilities. More broadly, staff across the organization adapted in real time to new processes and expectations while continuing to deliver day-to-day services.

While implementation is not yet complete, this work represents a meaningful step forward. We look forward to refining the system and processes ahead of the next budget cycle.

VII. CONCLUSION

The Fiscal Year 2026–2027 Proposed Budget reflects a continued effort to align the City's responsibilities with its capacity to deliver.

The demand for services will continue to grow, and the resources available to support those services will remain constrained. The gap between those two realities is not temporary, it is structural. Managing that gap will require continued discipline, clear prioritization, and a willingness to make decisions about what the City can sustainably provide.

Looking ahead, the choices made in this budget are not just about the current fiscal year, they shape the options available to the City in the years ahead. Maintaining discipline today positions the organization to respond more effectively to future challenges and opportunities.

Public resources are limited, but the responsibility to use them effectively is not. This budget reflects a commitment to stewardship, making deliberate choices that support the community today while maintaining the City's ability to serve in the future.

We look forward to your guidance and direction as you review and deliberate on the Fiscal Year 2026–2027 Proposed Budget.

Respectfully submitted,



Adam D. Garvin

Budget Officer
City Manager
City of McMinnville


CITY OVERVIEW
City of McMinnville
FY 2026-27

City Council Goals, Priorities, and Values – FY 2026–27

The City of McMinnville continues to align its work with the long-term vision established in Mac-Town 2032. As the organization and community continue to evolve, Council has refined its focus to reflect current conditions, organizational capacity, and the need to prioritize work that can be delivered effectively.

The FY 2026–27 budget reflects a continued balancing of priorities—maintaining core services, advancing key projects, and addressing operational and policy needs—within the City's available financial and staffing capacity, guided by the City's core values of Stewardship, Equity, Courage, and Accountability.

Following continued Council discussion and refinement of priorities in August 2025, the following priority efforts were identified:

Council Priority Areas:

Organizational Capacity & Service Delivery

Strengthening the City's internal operations remains a foundational priority and a central focus for FY 2026–27.

Key efforts include developing a realistic work plan for Planning that aligns workload with staffing capacity, implementing consistent customer service hours across the City, and improving consistency in service delivery by reinforcing a solution-based approach within existing capacity. Additional work includes implementation of a vehicle purchasing policy to ensure a consistent and transparent process, along with completion of foundational efforts such as inventorying non-personal property capital assets.

Economic Development & Strategic Growth

Council remains focused on advancing key development opportunities and strengthening the local economy.

This includes completion of the Southwest Area Plan and continued progress on McMinnville Landing. Additional efforts include evaluating opportunities to better utilize City assets such as the airport. These actions support broader goals of expanding the local employer base while positioning the community for long-term economic stability.

Governance, Policy & Accountability

The City continues to evaluate and refine its policies, processes, and governance structures to ensure clarity, consistency, and public confidence.

This includes reviewing recruitment strategies and guidelines for Boards and Commissions. Additional efforts include discontinuing programs that are not meeting intended outcomes, including iHeartMac, identifying policy needs such as a flag policy, and conducting initial exploration of more complex policy considerations, including a potential City Charter review, to better understand scope and long-term implications.

Community Safety & Resiliency

Providing a safe and responsive community remains a core responsibility.

Efforts will focus on maintaining service levels while addressing increasing demands on staff, infrastructure, and public spaces. Safety considerations will also be incorporated into planning, park design, and broader service delivery decisions.

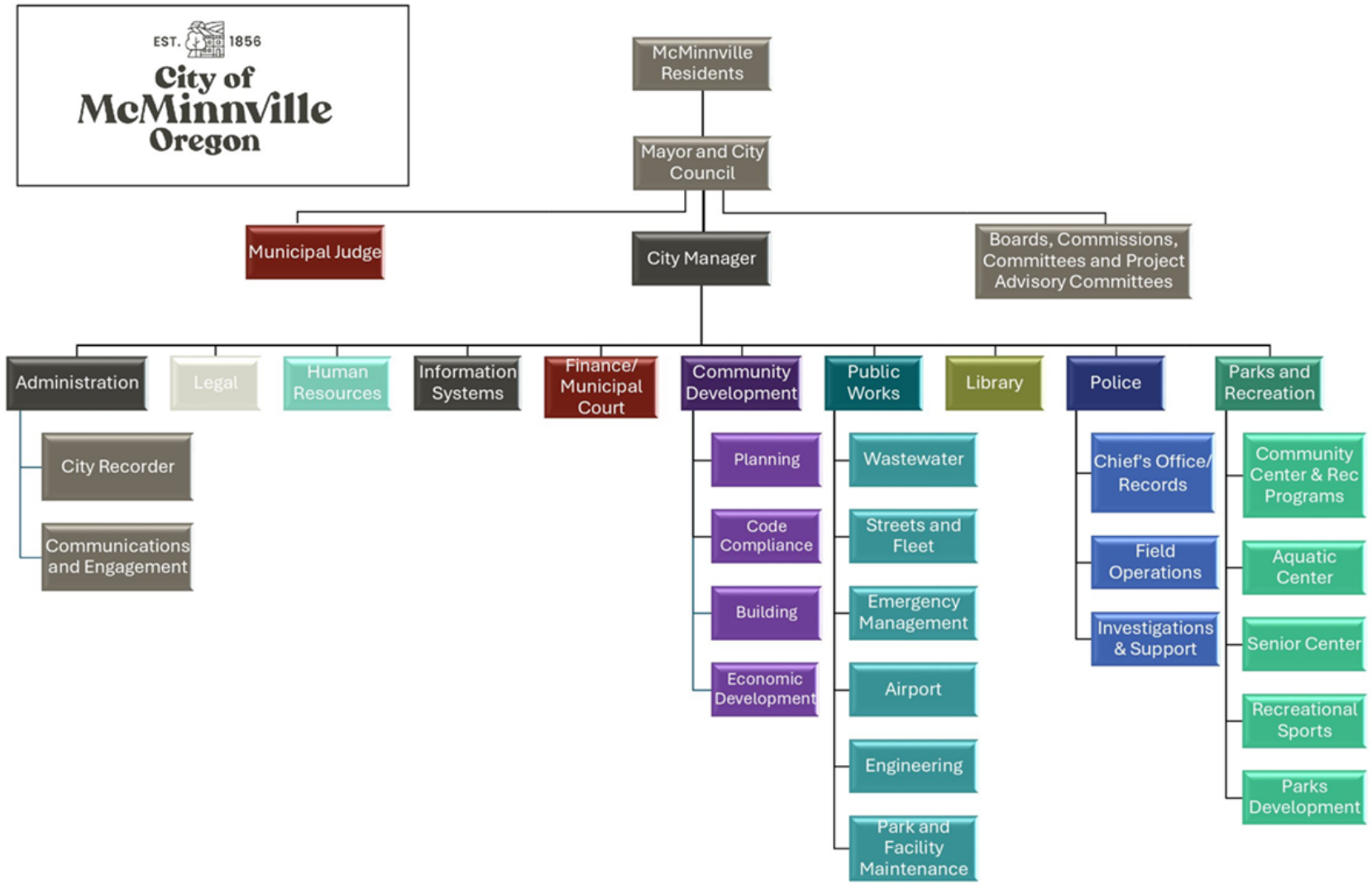
Livability, Parks & Community Assets

Maintaining and improving community spaces and quality of life amenities remains an important priority.

Key efforts include reviewing Parks and Recreation system development charges (SDCs) on non-residential projects and advancing the development of a new pool and parks and recreation facility. Additional work includes improving the safety and usability of parks and natural areas such as Cozine Creek through application of safety-through-environmental-design principles.

Closing

These priorities reflect both the opportunities ahead and the operational realities the City must navigate. Advancing this work will require continued alignment between Council direction, organizational capacity, and available financial resources, with adjustments made as conditions evolve.


EST. 1856
City of McMinnville Oregon
McMinnville Residents
Mayor and City Council
Municipal Judge
City Manager
Boards, Commissions, Committees and Project Advisory Committees
Administration
Legal
Human Resources
Information Systems
Finance/ Municipal Court
Community Development
Public Works
Library
Police
Parks and Recreation
City Recorder
Communications and Engagement
Planning
Code Compliance
Building
Economic Development
Wastewater
Streets and Fleet
Emergency Management
Airport
Engineering
Park and Facility Maintenance
Chief's Office/ Records
Field Operations
Investigations & Support
Community Center & Rec Programs
Aquatic Center
Senior Center
Recreational Sports
Parks Development


FINANCIAL OVERVIEW
City of McMinnville
FY 2026-27

Financial Overview - All City

This overview provides a brief description of the budget process and an analysis of the City of McMinnville's resources (beginning fund balances and revenues) and requirements (expenditures, contingencies and ending fund balances). In this document, "fund balance" and "reserve" are used interchangeably.

Purpose of the Budget

The budget is the financial plan of the City of McMinnville. It communicates the City Council's goals and priorities to the residents, and it authorizes the City's spending of public dollars. The adoption of an annual budget promotes transparency and accountability for all City operations. The budget document clearly shows how the City has spent its resources for FY2023-24 and FY2024-25, the amended budget for FY 2025-26 and how it intends to spend taxpayer and ratepayer dollars in FY 2026-27.

Preparation of the Budget

- The City's budget has been prepared in accordance with Oregon Revised Statute (ORS) 294.305 through 294.565, also known as Oregon Local Budget Law.
- Historically, the budget process begins in January, when the City Council establishes goals and objectives for the upcoming fiscal year. The City's adopted strategic plan, Mac-Town 2032, informs Council goals and budget preparation generally.
- From January through March, the City Manager, Department Directors and staff develop a proposed budget that incorporates the Council's and Budget committee's advice through a variety of policy statements and actions and represents a financial plan for funding all City programs and services for the fiscal year.
- In 2023, the Budget Committee recommended that if the public voted to create the McMinnville Fire District, the City's FY2023-24 budget included an underlevy of $1.50 per $1,000 of assessed value and conduct community engagement regarding the future use of the City's permanent rate. Voters did create the district and the City launched "Dollars and Sense," a three month community engagement process to collect feedback. In October 2023, the Budget Committee came together in a work session and gave City staff the input that it should create its FY2024-25 budget based on adding back 50 cents of the $1.50 underlevy to support General Fund activities and to add back another 50 cents in its FY2025-26 budget. Thus, the FY 2026-27 Proposed Budget includes adding back the final 50 cents of the $1.50 under levy and is developed based on assessing the City's full permanent tax rate of $5.02/$1,000.

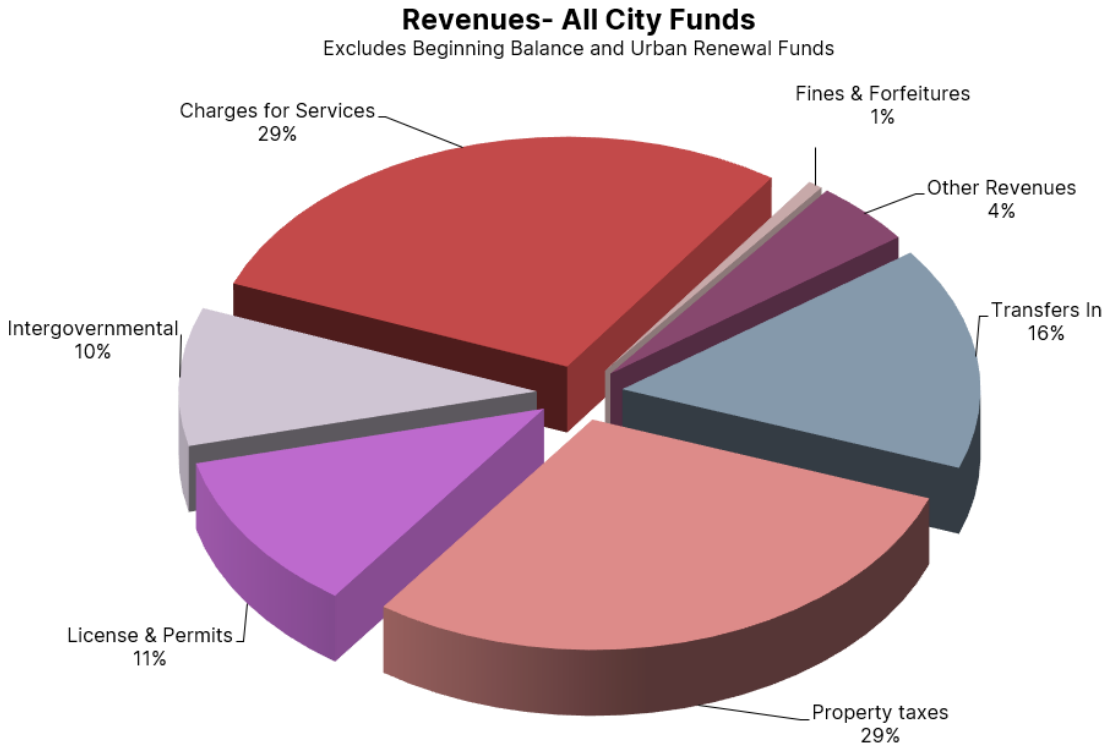
- The Budget Officer presents the proposed budget to the Budget Committee at a public meeting in mid-May. The Budget Committee reviews the proposed budget, considers public comment, and approves the budget and the rate and amount of total ad valorem property taxes to be certified to the County Assessor.
- After the Budget Committee approves the budget, the Council may not increase the amount of expenditure appropriations in any fund by more than 10% or increase the tax levy, unless the amended budget is republished, and another budget hearing is held.
- The City Council holds a public hearing in early June to accept public input on the budget. In late June, by resolution, Council adopts the budget, authorizes appropriations, and designates the tax levy for the fiscal year. The resolution levying and categorizing taxes for the fiscal year must be submitted to the County Assessor by July 15th.
- After adoption, management's authority to spend City funds is limited to appropriations in the adopted budget, unless the City Council amends the budget. Budget amendments after budget adoption are subject to certain requirements and limitations.

McMinnville Urban Renewal District

For budgeting purposes, the McMinnville Urban Renewal District is treated as an entity separate from the City. The annual budget for the District is adopted by the Urban Renewal Agency Board and is not included in the proposed City budget, which is adopted by the City Council.

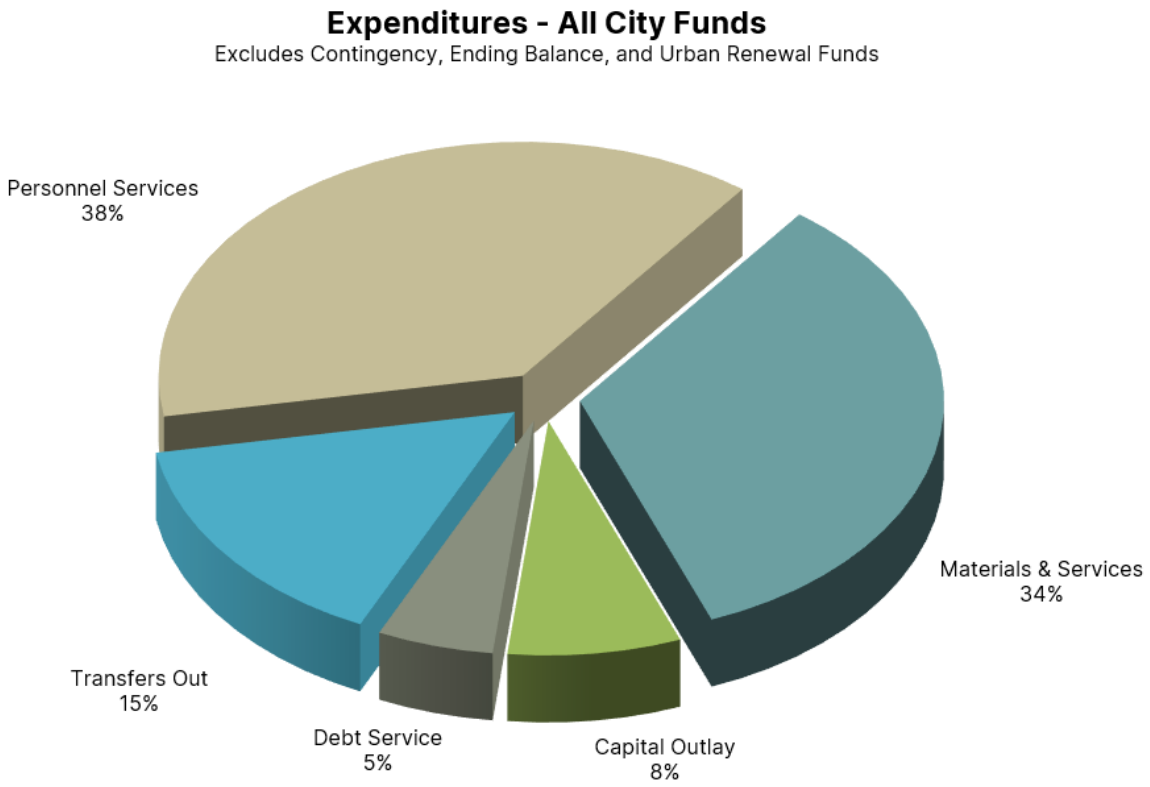
All City Funds - RESOURCES by Type

	FY 2026-27 Proposed Budget
Beginning Fund Balance	$63,991,645
Property Taxes	$21,453,122
Licenses and Permits	$8,236,150
Charges for Services	$21,034,565
Intergovernmental	$7,097,891
Fines and Forfeitures	$485,500
Miscellaneous	$3,256,831
Other Financing Source	$8,000
Special Assessments	$60,000
Transfers In	$11,802,694
Grand Total	**$137,426,398**



All City Funds - REQUIREMENTS by Classification

	FY 2026-27 Proposed
Personnel Services	$28,292,737
Materials and Services	$25,110,005
Capital Outlay	$5,709,040
Special Payments	$0
Debt Service	$3,842,155
Other Financing Uses	$0
Transfers Out	$11,328,736
Contingencies	$6,306,500
Ending Fund Balance	$56,837,225
Grand Total	**$137,426,398**



Resources for All City Funds:

Property Tax Revenue - $21.5M or 29% of all City revenues. McMinnville's permanent tax rate is $5.02/$1,000 of assessed valuation. Property taxes fund a large portion of General Fund operations and pay debt service on General Obligation bonds approved by voters. Additional discussion regarding property tax revenue appears in the General Fund Non-Departmental and Debt Service Fund budget summaries.

Charges for Services Revenue - $21.0M or 29% of all City revenues. Wastewater charges, Park & Recreation program fees, the City Services Charge and charges for Information Services and Insurance Services to other funds are in this category.

Intergovernmental Resources - $7.1M or 10% of all City revenues. Includes state shared revenues in the General Fund and gas taxes in the Street Fund. A variety of state and federal awards are included, notably in the Affordable Housing and Airport Maintenance funds.

Licenses and Permits Revenue - $8.2M or 11% of all City revenues. Includes franchise fees, payment in lieu of tax, Transient Lodging Tax, local recreational marijuana tax and planning and building fees.

Fines and Forfeitures revenue is primarily generated by the Municipal Court.

Other Revenues include interest, donations, property rentals, special assessments and other miscellaneous revenues.

Transfers In Revenue - $11.8M or 16% of all City revenues. Includes interfund reimbursements for support and engineering services, internal borrowing payments (including Urban Renewal payments), and transfers related to transportation and wastewater.

Expenditures for All City Funds:

Personnel Services Expenditures - $28.3M or 38% of total City expenditures. $17.3M of the Personnel Services expenditures total is for salaries and wages and $11.0M in fringe benefits including PERS contributions, health insurance, workers compensation, payroll taxes, etc.

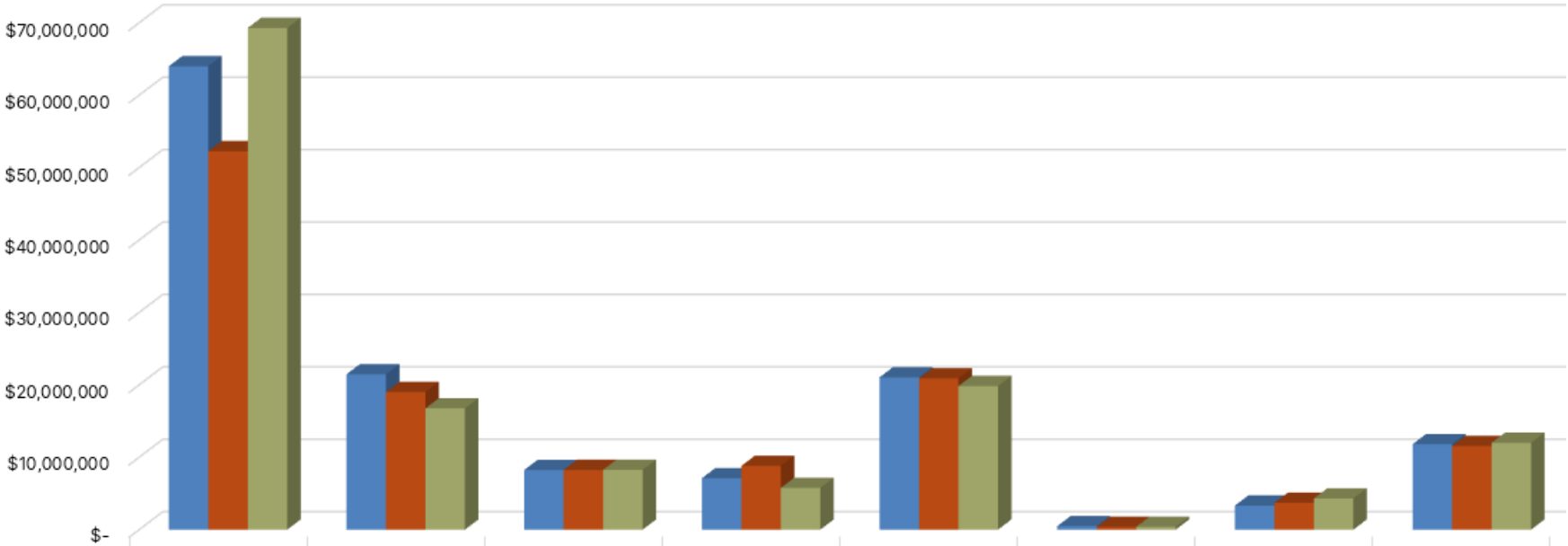
Materials and Services Expenditures - $25.1M or 34% of total expenditures. $7.5 million for contractual services, utilities, equipment, building maintenance, program expenses, etc. in the General Fund; $3.5 million in operating costs in the Wastewater Services Fund; $1.5 million in insurance premiums for general liability, property and workers compensation; and $1.3 million for operational costs for street maintenance. $2.3 million is budgeted for Developer Incentives and Affordable Housing programs that are just getting under way.

Capital Outlay - $5.7M or 8% of total expenditures. This number is $4.3 million smaller than the prior year. Most of this decline comes from the completion of a pass through grant in affordable housing and the spend down of ARPA funds. Some volatility in capital expenditures also comes from the eb and flow of work on the wastewater plant.

Debt Service – Includes $3.8M for payments on general obligation bonds, ODOT Dundee Bypass loan, PERS transition liability loan, and the loan for urban renewal capital projects.

Transfers Out Expenditures - $11.3M or 15% of total expenditures. (Total transfers appear unbalanced because URA outgoing transfers are budgeted separately and excluded from the City's Proposed Budget totals). Primarily includes interfund charges for services; transfers for Police dispatch services; transfers related to transportation, street maintenance and wastewater capital projects; and interfund loan payments.

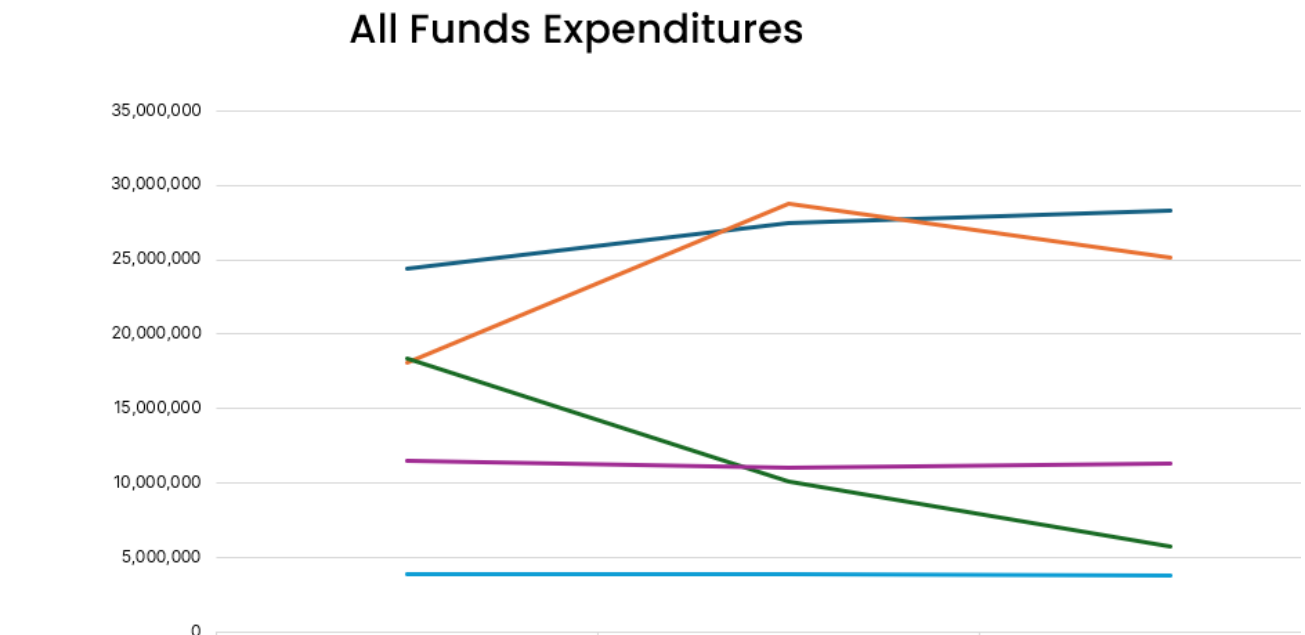
All Funds Resources



	Beginning Fund Balance	Property taxes	License & Permits	Intergovern-mental	Charges for Services	Fines & Forfeitures	Other Revenues	Transfers In
FY 2026-27 Proposed	$63,991,645	$21,453,122	$8,236,150	$7,097,891	$21,034,565	$485,500	$3,324,831	$11,802,694
FY 2025-26 Amended	$52,257,606	$19,001,200	$8,248,950	$8,799,249	$20,879,719	$385,000	$3,708,180	$11,546,489
FY 2024-25 Actual	$69,286,578	$16,745,581	$8,268,677	$5,763,397	$19,835,812	$390,820	$4,312,490	$11,989,391

The chart above shows **Resources** for all funds of the City, by category, from FY2024-25 through the FY 2026-27 Proposed Budget. The chart illustrates that the primary sources of recurring funding for City services, **Property Taxes, Licenses and Permits,** and **Charges for Services**, make up 69.1% of all City resources and includes the general property tax levy of $5.02 per 1,000 assessed value. **Intergovernmental** resources include state shared revenues, decreasing slightly year over year, and federal and state grants which vary significantly year to year. **Transfers In** are transactions between funds for various purposes, including $6.2M in user fees transferred from Wastewater Services to Wastewater Capital;

interfund reimbursement for services provided by support departments to operating departments and interfund loan activity between Wastewater Capital and the General Fund.



	FY 2024-25 Actual	FY 2025-26 Amended Budget	FY 2026-27 Proposed Budget
Personnel Services	24,411,019	27,499,203	28,292,737
Materials & Services	18,092,882	28,754,044	25,110,005
Capital Outlay	18,364,970	10,068,102	5,709,040
Debt Service	3,847,826	3,863,423	3,842,155
Transfers Out	11,524,539	11,077,231	11,328,736

The chart to the left shows **Expenditures** for all funds of the City, by category, from FY2024-25 through the FY 2026-27 Proposed Budget. **Personnel Services** expenditures, at 38% of the total budget, are up relative to last year due mainly to the COLA. **Materials and Services** expenditures are for costs such as contractual services, utilities, supplies, and equipment and vary depending on the number of special projects being undertaken in any given year that need increased professional services, consultant fees or building repairs. **Capital Outlay** decline comes from the completion of a pass through capital grant as well as the completion of capital projects in the wastewater plant. **Debt Service** payments are on a declining trend as the City pays off existing loans and has not brought on significant new external debt in the last few years. **Transfers Out** are slightly lower than transfers in due to URA related activity.

Historical Resources by Fund

	FY 2024-25 Actual	FY 2025-26 Budget	FY 2026-27 Proposed Budget	$$ Chg 2025-26 vs 2026-27	% Chg 2025-26 vs 2026-27
01 - General	$29,501,274	$30,983,851	$33,277,896	$2,294,045	7.40%
05 - Grants and Special Assessments	$129,997	$205,100	$189,100	($16,000)	-7.80%
07 - Transient Lodging Tax	$1,912,933	$2,147,500	$1,874,600	($272,900)	-12.71%
08 - Affordable Housing	$768,885	$2,935,094	$845,000	($2,090,094)	-71.21%
10 - Telecommunications	$177,470	$173,150	$173,675	$525	0.30%
15 - Emergency Communications	$689,751	$755,204	$768,417	$13,213	1.75%
20 - Street	$2,998,282	$2,870,050	$3,335,050	$465,000	16.20%
25 - Airport Maintenance	$669,028	$1,778,219	$2,250,544	$472,325	26.56%
45 - Transportation	$1,784,034	$1,289,000	$1,340,600	$51,600	4.00%
50 - Park Development	$798,557	$1,050,000	$540,000	($510,000)	-48.57%
60 - Debt Service	$2,944,503	$2,968,174	$2,938,122	($30,052)	-1.01%
70 - Building	$903,073	$735,750	$848,250	$112,500	15.29%
71 - Stormwater Operations	$0	$0	$0	$0	Infinity
72 - Stormwater Capital	$0	$500,000	$352,000	($148,000)	-29.60%
75 - Wastewater Services	$12,271,017	$12,178,617	$12,454,217	$275,600	2.26%
77 - Wastewater Capital	$8,615,865	$8,347,242	$8,575,667	$228,425	2.74%
80 - Information Systems & Services	$1,774,259	$2,064,897	$1,927,220	($137,677)	-6.67%
85 - Insurance Services	$1,367,241	$1,586,939	$1,744,395	$157,456	9.92%
Grand Total	$67,306,168	$72,568,787	$73,434,753	$865,966	1.19%

The table above shows historical trends for all **Resources** of the City, by fund, for FY2023-24 through the FY 2026-27 Proposed Budget. The two columns on the right compare the FY 2025-26 Amended Budget and FY 2026-27 Proposed Budget, showing the change by dollar amount and by percentage. The **General Fund** increase of 7% reflects the addition of the final $0.50 / $1,000 on the property tax levy. For special revenue funds, revenues are from dedicated sources and cannot be spent on the general operations of the City; the variance seen in **Affordable Housing** is due to new grants for infrastructure in new development. For capital projects funds**,** revenue primarily comes from systems development charges (SDC) and/or transfers in from related funds. **Stormwater Operations and Capital** funds were new in FY2025-26, although the Operations fund shows no activity as the Stormwater utility has not been created. The only revenues in the Capital fund are from ARPA funds and related interest. The **Wastewater Capital** increase is due to an increase in transfers in from rates**. Wastewater Services** revenues are based on charges to users. Internal services funds **(Information Systems & Services and Insurance Services)** provide services and support to City Departments. Generally revenues in these funds are reimbursements from other City Departments. For additional discussion on revenues and fund types, see Fund Definitions in the Financial Overview section of this document.

All City Expenditures by Fund - excluding Contingency & Ending Fund Balance

	FY 2024-25 Actual	FY 2025-26 Budget	FY 2026-27 Proposed Budget	$$ Chg 2025-2026 vs 2026-2027	% Chg 2025-2026 vs 2026-27
01 - General	$29,691,936	33,779,085	$33,142,847	(636,238)	-1.88%
05 - Grants and Special Assessments	$101,288	175,100	$112,820	(62,280)	-35.57%
07 - Transient Lodging Tax	$1,912,933	2,147,500	$1,874,600	(272,900)	-12.71%
08 - Affordable Housing	$332,704	4,103,159	$2,444,674	(1,658,485)	-40.42%
10 - Telecommunications	$177,359	173,050	$173,575	525	0.30%
15 - Emergency Communications	$685,818	756,420	$774,496	18,076	2.39%
20 - Street	$3,517,566	3,183,709	$4,050,251	866,542	27.22%
25 - Airport Maintenance	$620,913	2,072,253	$2,386,438	314,185	15.16%
45 - Transportation	$1,085,905	2,870,610	$1,337,731	(1,532,879)	-53.40%
50 - Park Development	$382,153	1,499,179	$64,294	(1,434,885)	-95.71%
60 - Debt Service	$2,997,900	2,998,500	$2,998,900	400	0.01%
70 - Building	$906,451	995,648	$1,120,425	124,777	12.53%
71 - Stormwater Operations	$0	0	$0	0	Infinity
72 - Stormwater Capital	$0	500,000	$350,000	(150,000)	-30.00%
75 - Wastewater Services	$12,503,180	12,755,356	$13,759,200	1,003,844	7.87%
77 - Wastewater Capital	$18,206,357	9,469,803	$6,174,985	(3,294,818)	-34.79%
80 - Information Systems & Services	$1,723,056	2,055,945	$1,915,221	(140,724)	-6.84%
85 - Insurance Services	$1,395,717	1,726,686	$1,602,216	(124,470)	-7.21%

	FY 2024-25 Actual	FY 2025-26 Budget	FY 2026-27 Proposed Budget	$$ Chg 2025-2026 vs 2026-2027	% Chg 2025-2026 vs 2026-27
Grand Total	$76,241,237	81,262,003	$74,282,673	(6,979,330)	-8.59%

The table above summarizes historical expenditure trends by fund from FY2023-24 through the FY 2026-27 Proposed Budget, with the two rightmost columns detailing year-over-year variances. Primary drivers for these changes include intentional fiscal realignments in the **General** and **Information Services** funds to match revenues, as well as a cautious **Transient Lodging Tax** projection due to the current travel climate. Significant decreases in the **Affordable Housing** (40%), **Wastewater Capital** (35%), **Transportation** (53%), and **Grants and Assessment** (36%) funds reflect the completion of major grant-funded projects and one-time opioid fund allocations. Conversely, the **Building** fund (12.5%) and **Airport** fund (15%) increased to support rising personnel costs and increased projects at the airport. While **Wastewater Services** rose to support increased transfers to **Wastewater Capital**, the **Street** fund has ceased transfers to **Transportation** following a large FY 2024-25 contribution. Other notable shifts include a **Telecommunications** decline driven by falling cable franchise fees, a **Park Development** reduction pending new partnerships, and a lower Insurance fund requirement due to favorable liability projections. The **Stormwater Capital** fund remains focused on a single ARPA-funded project, while all other funds show variances of less than 5%.

All Funds – Budget Highlights for FY 2026-27 Proposed Budget

General Fund – Please see the General Fund section of the Financial Overview for detailed information.

Grants and Special Assessment Fund – The Downtown Economic Improvement District is supported by a special assessment that is typically renewed for three-year cycles. The assessment rates for 2023-2025 included the first rate increase in a decade of 10 and 5 cents per square foot of the two downtown zones. No increase has been included at this time for FY 2026-27 and beyond. All collections are passed through to the McMinnville Downtown Association to support projects such as the farmers market and Mac Fresco. Opioid National Settlement revenues that the City receives as a participant in those lawsuits are also included in this fund; spending capacity for these restricted funds has been increased for next year, including continuation of an intergovernmental agreement with Yamhill County to provide targeted behavioral health services and the possibility of spending on yet to be determined collaborative projects.

Transient Lodging Tax Fund (TLT) – City's tax rate is 10% of rental income. Visit McMinnville (VM), a non-profit marketing organization with the sole purpose of marketing McMinnville as a tourist destination, receives 70% of the TLT and the remaining 30% is transferred to the General Fund. All TLT revenue is either disbursed to VM or transferred to the General Fund. TLT's revenues for FY 2026-27 are budgeted comparable to the expected year end revenues for FY 2025-26 as preliminary projections for travel in the upcoming year are mixed with an unsure economy and political environment at the federal level.

Affordable Housing Fund – the fund was established in FY2022-23 with the adoption of an affordable housing construction excise tax (CET) designed to support affordable housing initiatives, including developer incentives. All housing related grant activities are also captured in this budget. Key items in the proposed budget are the affordable housing programs and developer incentives that that are expected to gain momentum in the upcoming fiscal year.

Telecommunications Fund – A portion of cable franchise fees are used to support community access television run by McMinnville Community Media (MCM). A secondary revenue stream from the two current cable franchisees, Comcast and Ziply Fiber, is dedicated for capital improvements for community media through the Public Education and Government (PEG) fee. Cable franchise rates are defined by federal laws and our local revenues appear to have plateaued over the last couple of years, consistent with nationwide trends toward streaming services which are not included in cable franchise agreements. This funding source is declining, which has negative impacts for MCM's community access mission.

Emergency Communications Fund – A portion of telephone franchise fees is allocated to pay for the 911 emergency communications system run by Yamhill County. The FY 2026-27 budget anticipates an 10% increase for this cost for the Police Department. It also includes the McMinnville Public Safety Radio system that the City manages with partner support from Linfield University and the McMinnville School District.

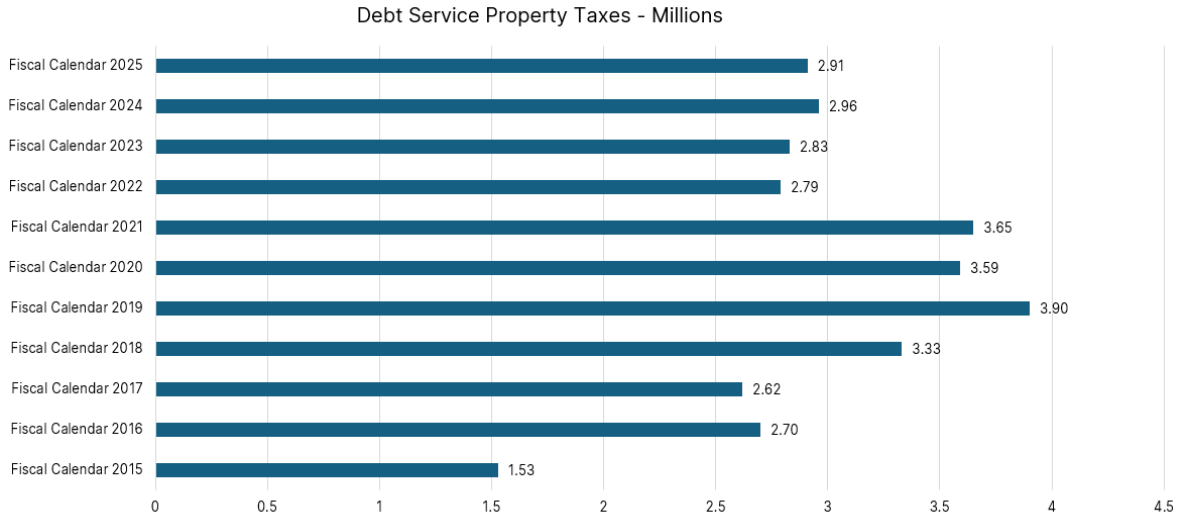
Street Fund – Oregon Highway Trust Fund (OHTF) revenues, supported primarily by the 40 cent per gallon state gas tax, are anticipated to be flat relative the prior year amended budget. Cities receive 20% of those funds and McMinnville's portion is disbursed based on a population formula. In FY 2026-27, the street fund will temporarily pause its transfer to the Transportation Fund for one year.

Airport Maintenance Fund – The project highlight for FY 2026-27 is a $1.5M capital improvement project replacing 3,000 linear feet of existing unsecured perimeter fence, adding an additional 10,000 feet of new security fencing, and installing eight pedestrian gates and two vehicular gates. 95% of the project ($1.4M) is funded through FAA grants, 3.5% ($57k) through a State aviation grant, and 1.5% ($20k) from airport operating funds. Revenue from property and hangar leases is the primary funding source for airport general operations.

Transportation Fund – The City issued a total of $24 million in general obligation bonds in 2015 and 2018, which have now been fully spent. This capital fund budget does fluctuate considerably depending on the number of planned projects underway. FY 2026-27 includes accessibility improvements, traffic signal work and an update to the Transportation System Plan, as well as a transfer to the Streets fund for the purchase of a Street Sweeper. In addition, debt service for the Newberg-Dundee bypass project is included with financial support from the state's "fund exchange" program.

Park Development Fund – The primary funding source for capital park improvements today are System Development Charges (SDCs) now that prior bond measure contributions have been fully spent. As a capital fund, the budgeted activity will vary year to year, much like the Transportation Fund. The year over year increase reflects added appropriation authority for park construction projects next year as part of the updated Parks, Recreation and Open Space Master Plan which came before Council in 2024.

Debt Service Fund – Accounts for property taxes that are levied for debt service payments on general obligation (GO) bonds. Currently, the City has $12.8 million in GO bonded debt outstanding issued for construction of the Police Station and Civic Hall, and major street improvements. The bonded debt will be fully paid in 2027 and 2033 respectively. The FY 2026-27 property tax levy for voter-approved debt service is $3.0 million for an approximate tax rate of $0.7702 per $1,000 of assessed value, down 5.32% from the prior year.



Stormwater Operations Fund – This is a newly created fund. At this time there are no ongoing expenses as a Stormwater Utility has not been created.

Stormwater Capital Fund – The FY 2026-27 Proposed Budget includes $350,000 in ARPA funds to be used for stormwater repair at Linear Park.

Wastewater Services Fund – Includes administration, plant and pump stations operations, environmental services functions, and conveyance system maintenance. Sewer user charge revenue of $12.3M pays for Wastewater operating costs and also allows $6.2M to be transferred to the Wastewater Capital Fund for major projects. Based on the latest review of the Wastewater financial plan, a rate increase of 2.5% is also included in the FY 2026-27 Proposed Budget.

Wastewater Capital Fund – The FY 2026-27 Proposed Budget has decreased with the completion of large capital projects in recent years. FY 2026-27 budget includes continued design for
Wastewater offices and shop, upgrades to computer monitoring systems, and master planning along with several major equipment replacements.

Information Systems & Services (IS) Fund – IS Department staff partner with City Departments to provide computer services support for the organization. The FY 2026-27 Proposed Budget includes $1.2M for computer charges and services, with about $619,000 of the total for shared costs

that are allocated to all departments. Next year's priority projects include completing the upgrade of the Police Department's records management software and the transition to officer specific computers, assisting multiple departments with software migrations and upgrades, and expansion into the cloud, to name a few. See the Information and Services Fund section for more detail.

Insurance Services Fund –

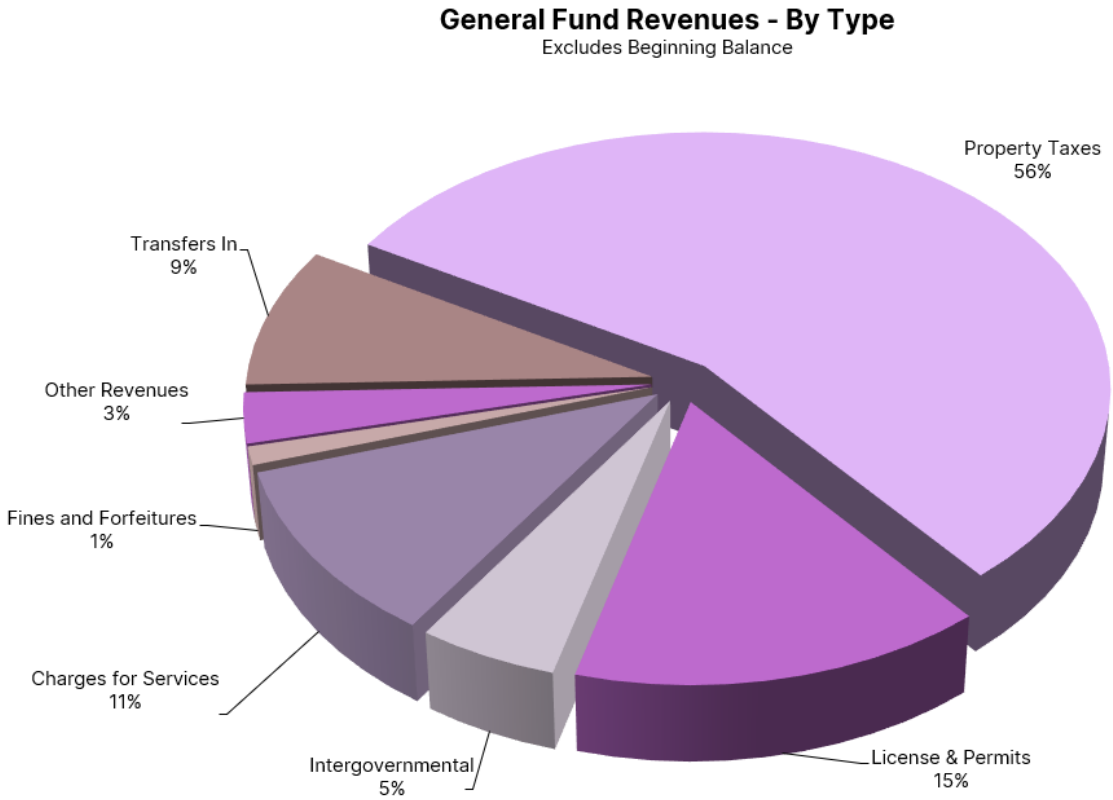
Pays the City's premiums and claims for property, liability, Paid Leave Oregon, and workers' compensation insurance. Departments reimburse the Insurance Services Fund for estimated insurance costs. Workers' compensation is projected to increase by 3%, general liability insurance is projected to increase by 10%, property coverage projected to increase by 4% and cyber liability coverage increasing by 5%.

Fire District Transition Fund – This fund was only used temporarily during the transition of the Fire District away from the City. There is no activity in this fund in FY 2026-27 and is shown for historical purposes only.

For more information on All Funds of the City, please refer to the **Budget Summaries**, included with each fund. Budget Summaries contain valuable information, including Budget Highlights, Future Challenges and Opportunities, Cost and FTE (i.e., employee position) Summaries.

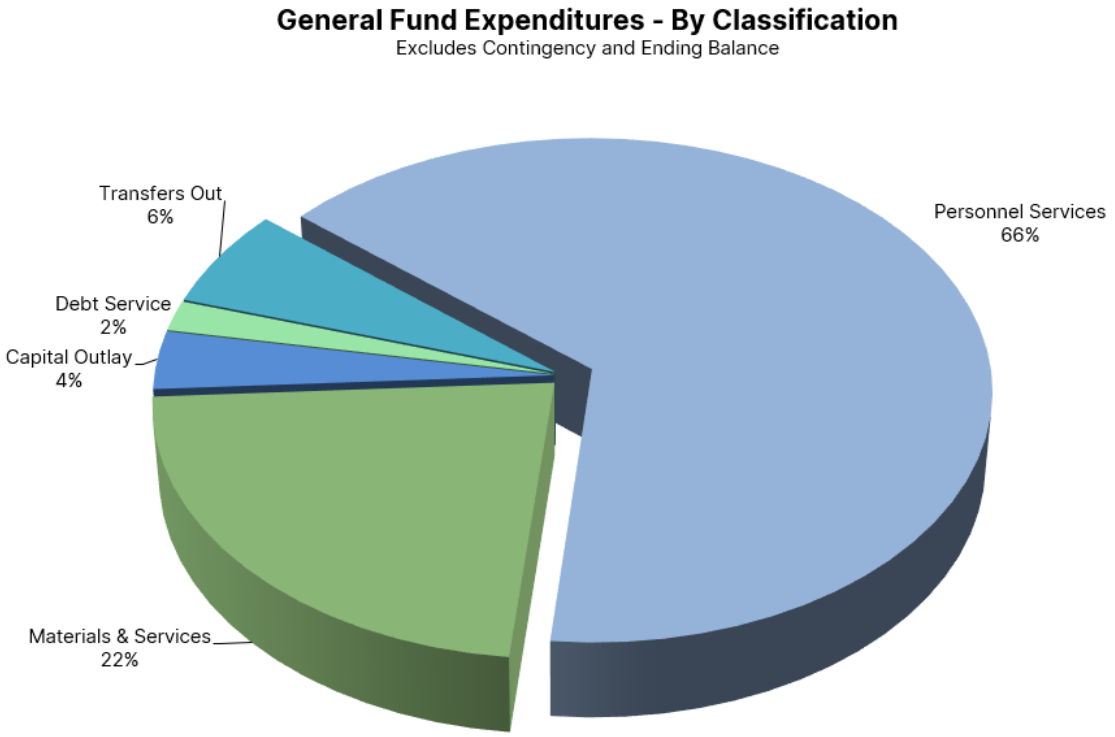
General Fund - RESOURCES by Type

	FY 2026-27 Proposed Budget
Beginning Fund Balance	$8,802,869
Property Taxes	$18,540,000
Licenses and Permits	$5,046,025
Intergovernmental	$1,711,213
Charges for Services	$3,614,235
Fines and Forfeitures	$381,500
Miscellaneous	$1,043,581
Other Financing Source	$8,000
Transfers In	$2,933,342
Grand Total	**$42,080,765**



General Fund - REQUIREMENTS by Classification

	FY 2026-27 Proposed Budget
Personnel Services	$21,711,184
Materials and Services	$7,459,257
Capital Outlay	$1,230,550
Debt Service	$642,007
Transfers Out	$2,099,850
Contingencies	$1,500,000
Ending Fund Balance	$7,437,918
Grand Total	**$42,080,765**



General Fund FY2026-27 Proposed Budget
Current net revenue and reserve target focus

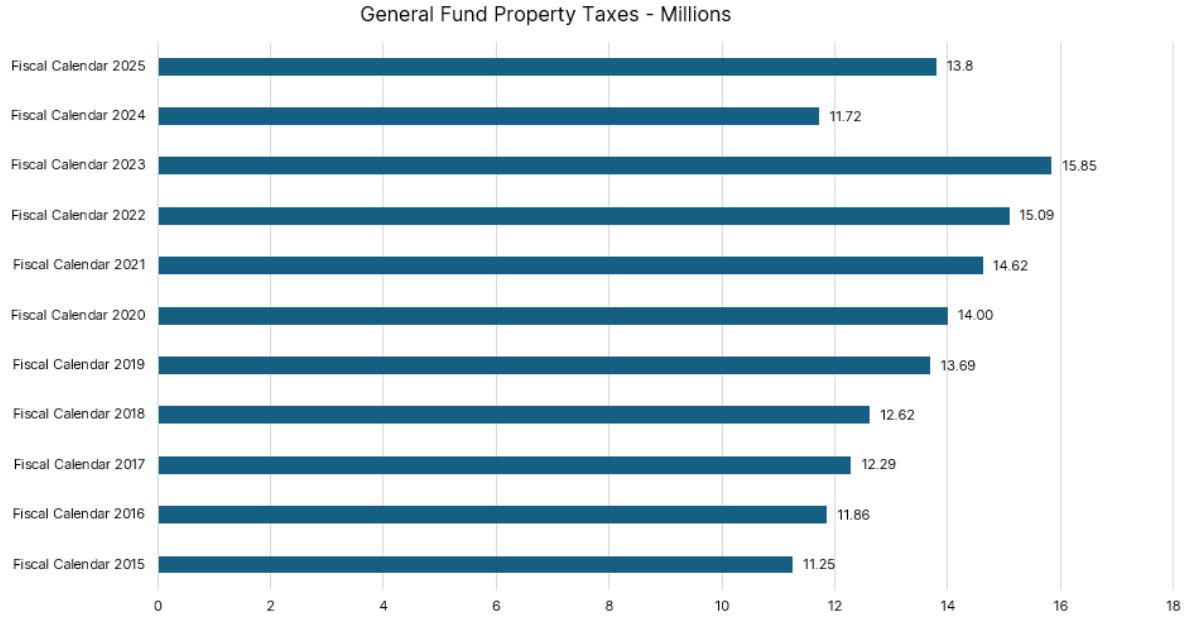
Current Revenues - General Fund		Current Expenses - General Fund	
Property Taxes	18,540,000	Personnel Services	21,711,184
Licenses & Permits	5,046,025	Materials & Services	7,459,257
Intergovernmental	1,711,213	Capital Outlay	1,230,550
Charges for Services	3,614,235	Special Payments	642,007
Fines & Forefeitures	381,500	Transfers Out	2,099,850
Other Revenues	1,051,581	**Total Expenses**	**33,142,847**
Transfers In	2,933,342		
Total Revenues	**33,277,896**	**Current Net Revenue General Fund**	**135,049**
		Contingency	1,500,000
Unrestricted Beginning Balance	6,033,763	Unrestricted Ending Balance	4,840,761
Committed Beginning Balance-ARPA	1,408,608	Committed Ending Balance-ARPA	547,759
Designated Beginning Balance - Future Capital	1,000,000	Designated Fund Balance - Future Capital	2,000,000
Restricted Beginning Balance - Other	360,498	Restricted Fund Balance - Other	49,398
Total Resources Available	**42,080,765**	**Total Requirements & Uses**	**42,080,765**
2 months operating expenses	4,861,740	FY2026-27 Reserves	6,340,761
FY2026-27 Reserve Target	4,861,740	**Reserves above/(below) Target**	**1,479,021**

Current net revenue is equal to the difference between annual income and expenditure. A negative current net revenue means that more will be spent in the year than there is revenue coming in to pay for, requiring use of prior period reserves (beginning balance).

* Reserves are defined as the sum of contingencies and unrestricted ending fund balance.
** Operating expense is defined as personnel services + materials and services categories

General Fund Resources:

Property Taxes – The City will levy its permanent tax rate of $5.02 per $1,000 of assessed property value, an increase relative to the prior under levy of $0.50. The FY 2026-27 Proposed Budget projects $18.5M in operating property tax revenues. Property taxes represent 56% of all General Fund revenues.



Licenses and Permits Revenue – $5.0M or 15% of General Fund revenues. This category includes payment in lieu of tax for municipal electric utility customers (57% of the total category); franchise fees collected by telephone, gas, Wastewater utility and garbage collection providers; and the local 3% tax on recreational marijuana sales.

Intergovernmental – $1.7M or 5% of General Fund revenues. Includes state shared revenues, such as liquor and cigarette taxes, and federal and state grant awards. This revenue category has now returned to pre-covid levels.

Charges for Services Revenue – $3.6M or 11% of General Fund revenues. The City Services Charge makes up 63% of the category. Parks & Recreation (P&R) fees for Aquatic Center use, Community Center or Senior Center programs, and youth and adult recreational sports make up 28% of charges for services. The P&R charges for services in FY 2026-27 are estimated to be $1.0M, which continue to rise.

Fines & Forfeitures – $381,500 is in the FY 2026-27 Proposed Budget and is overwhelmingly made up of Municipal Court fines. This revenue stream has fundamentally changed and runs at approximately half pre-pandemic yearly revenue largely due to changes made in law at the state level; fine revenue is not anticipated to move back to those previous levels. The pandemic highlighted the inequitable impact of the public health

emergency on lower wage households, which resulted in changes in statute for traffic violation sanctions and other court fine and fee norms in Oregon.

Other Revenue - $1.0M for miscellaneous revenues including private donations and interest on investments; interest earnings make up 43% of this category's total projection for FY 2026-27's Proposed Budget.

Transfers In – $2.9M or 9% of General Fund revenues. Includes reimbursements from other funds for services provided by Administration, Engineering, Finance, Park Admin, Community Development and support for Engineering and Facility Maintenance. Revenue from the Transient Lodging Tax Fund for its 30% share of these visitor tax payments is included in this category. Transfers in as debt service payments in from the Urban Renewal Agency round out the budgeted transfer in category. Details on the capital investments funded by interfund loans are available in the Appendix of this budget book.

General Fund Expenditures:

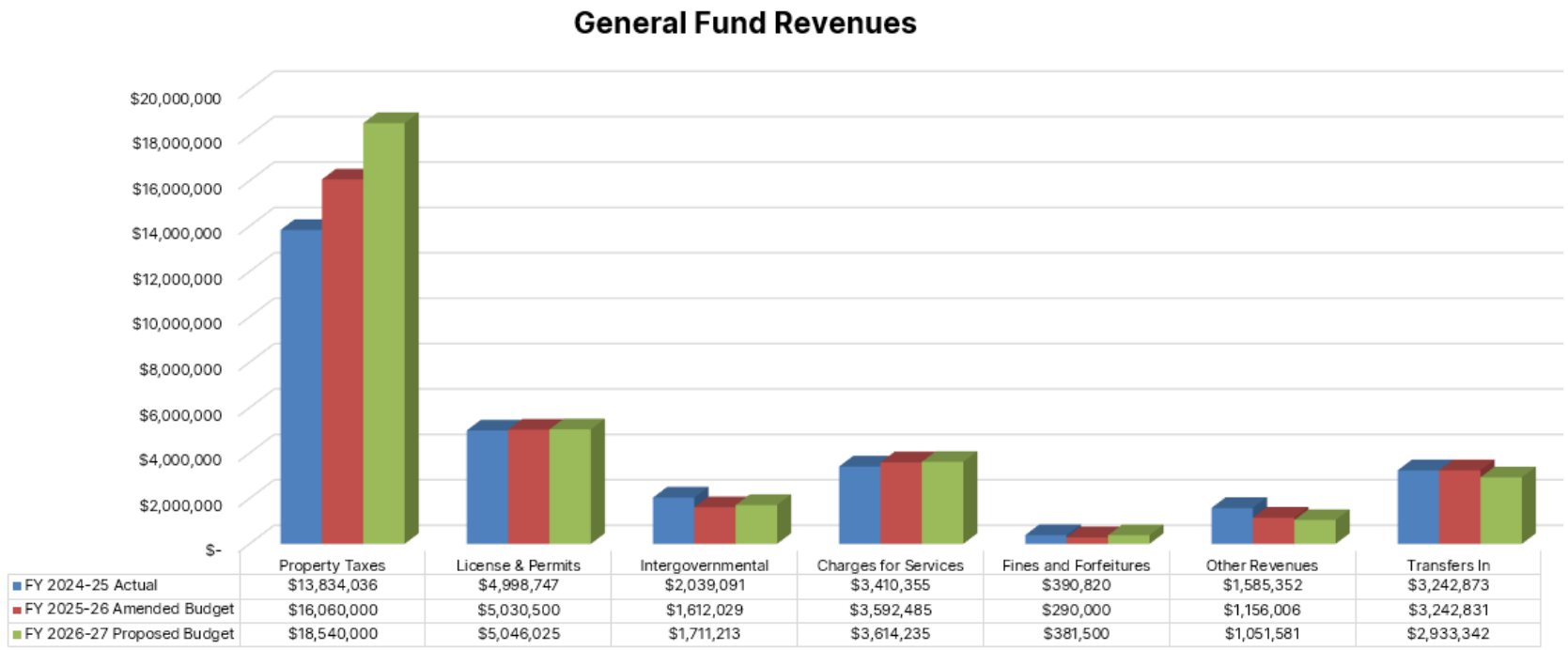
Personnel Services Expenditures – $21.7M or 66% of total General Fund expenditures. Public safety (Police and Municipal Court combined) accounts for $10.7M of total General Fund Personnel Services. The investment in public safety represents 49% of the staffing costs in the General Fund and 53.08 of the 134.04 full-time equivalents (or 40% of the workforce) included in the Proposed Budget. Cost of living salary adjustments, PERS employer contribution rates, and health insurance premiums are the most significant factors that impact personnel services costs. In FY 2026-27 the Proposed Budget includes an overall decrease of 0.8 FTE. Several changes were made in the structure of departments such as Library, Engineering, and Community Development that are projected to help with efficiencies without significantly impacting the total number of employees.

Materials and Services Expenditures – $7.5M or 23% of General Fund expenditures. Parks & Recreation, Park and Facilities Maintenance, and Library – the departments associated with livability in our community utilize 41% of total Materials & Services in the Proposed Budget. Public safety (Police Department and Municipal Court) account for 27% of total Materials and Services costs. General Government costs make up the rest. Materials and Service expenditures include building utilities, vehicle maintenance, equipment, computer costs, program costs, professional services, contracted services, supplies, insurance, etc.

Capital Outlay – General Fund capital outlay expenditures in the FY 2026-27 Proposed Budget are $1.2M or 4% of the total fund budget. $1.0M for building/facility improvements, $178.0K for vehicles and the remainder for computer costs that are shared across all funds.

Debt Service – $187.3K for principal and interest payments on a bank loan related to urban renewal projects and $454.7K on a bank loan for refinancing the City's PERS transition liability.

Transfers Out – $1.4M or 6% of General Fund expenditures. Includes a $732.9K transfer to the Emergency Communications Fund for Yamhill Communications 911 emergency dispatch services and annual lease payment for communications equipment, $350.0K in transfers out to the Stormwater Capital of committed funds that were part of ARPA to support Council-approved projects, a $632.0K General Fund contribution for Information Services staffing costs and $384.9K in repayments of prior year internal borrowing to the Wastewater Capital Fund.



	Property Taxes	License & Permits	Intergovernmental	Charges for Services	Fines and Forfeitures	Other Revenues	Transfers In
FY 2024-25 Actual	$13,834,036	$4,998,747	$2,039,091	$3,410,355	$390,820	$1,585,352	$3,242,873
FY 2025-26 Amended Budget	$16,060,000	$5,030,500	$1,612,029	$3,592,485	$290,000	$1,156,006	$3,242,831
FY 2026-27 Proposed Budget	$18,540,000	$5,046,025	$1,711,213	$3,614,235	$381,500	$1,051,581	$2,933,342

The chart above shows historical trends for **General Fund Revenues** from FY2024-25 through the FY 2026-27 Proposed Budget. **Property Taxes** have increased due to levying the permanent rate of $5.02 per $1,000 from an under levy of $0.50 in FY 2025-26. **Licenses and Permits** revenue, primarily franchise fees, are subject to rates included in franchise agreements and statutory limitations. **Intergovernmental** revenues include federal and state awards along with liquor, marijuana, and cigarette taxes shared by the State of Oregon. **Charges for Services'** fees remain relatively stable. **Transfers In** declined $0.3 million due to the reduction of internal borrowing for capital. **Fines and Forfeitures** revenue is predominantly generated by the Municipal Court. **Miscellaneous** revenues include interest income, individual donations and internal reimbursement for the PERS transitional liability debt service payment from payroll costs across the City.

General Fund Expenditures by Department

	FY 2024-25 Actual	FY 2025-26 Budget	FY 2026-27 Proposed Budget	$$ Chg 2025-26 vs 2026-27	% Chg 2025-26 vs 2026-27
General Fund - Administration	$2,300,387	$2,476,772	$3,279,507	802,735	32.41%
General Fund - Finance	$916,770	$959,101	$980,041	20,940	2.18%
General Fund - Engineering	$1,668,238	$1,821,287	$1,896,931	75,644	4.15%
General Fund - Community Development	$2,055,712	$2,615,378	$2,243,772	(371,606)	-14.21%
General Fund - Police	$11,314,353	$12,565,394	$12,711,229	145,835	1.16%
General Fund - Municipal Court	$606,024	$811,361	$855,695	44,334	5.46%
General Fund - Parks & Recreation	$3,383,128	$3,898,845	$3,397,317	(501,528)	-12.86%
General Fund - Park Maintenance	$2,410,624	$3,259,626	$2,934,429	(325,197)	-9.98%
General Fund - Library	$2,819,728	$2,665,477	$2,648,461	(17,016)	-0.64%
General Fund - Non-Departmental	$2,216,973	$8,195,476	$11,133,383	2,937,907	35.85%
Grand Total	**$29,691,936**	**$39,268,717**	**$42,080,765**	**2,812,048**	**7.16%**

The table above shows historical trends for **General Fund Expenditures,** by Department, from FY2024-25 through the FY 2026-27 Proposed Budget. The two columns on the right compare the FY 2025-26 amended budget and FY 2026-27 Proposed Budget, showing the change by dollar amount and by percentage. Overall, **Personnel Services** are up just 1.1% despite a 2.7% cost of living increase through careful scheduling and thoughtful restructuring at the time of retirements. **Materials & Services** costs are down 1.2%, $90K less than last year due to intentional cuts to offset inflation. **Capital outlays** have been held to just over $1.2M for FY2026-27, further increasing deferred maintenance but addressing some key projects for facilities and replacing needed police vehicles. **Non-Departmental** shows an increase of $2.9M, which includes ending fund balances. This includes adding $1 million to the capital reserve and bringing the operating reserve to 2.7 months.

General Fund Expenditures by Department:

The chart to the right illustrates that the largest share of General Fund resources are used for public safety. Police Department and Municipal Court expenditures combined are $13.6M or 41% of total expenditures. This includes a transfer out of $0.7M for emergency communications not reported in transfers out below.

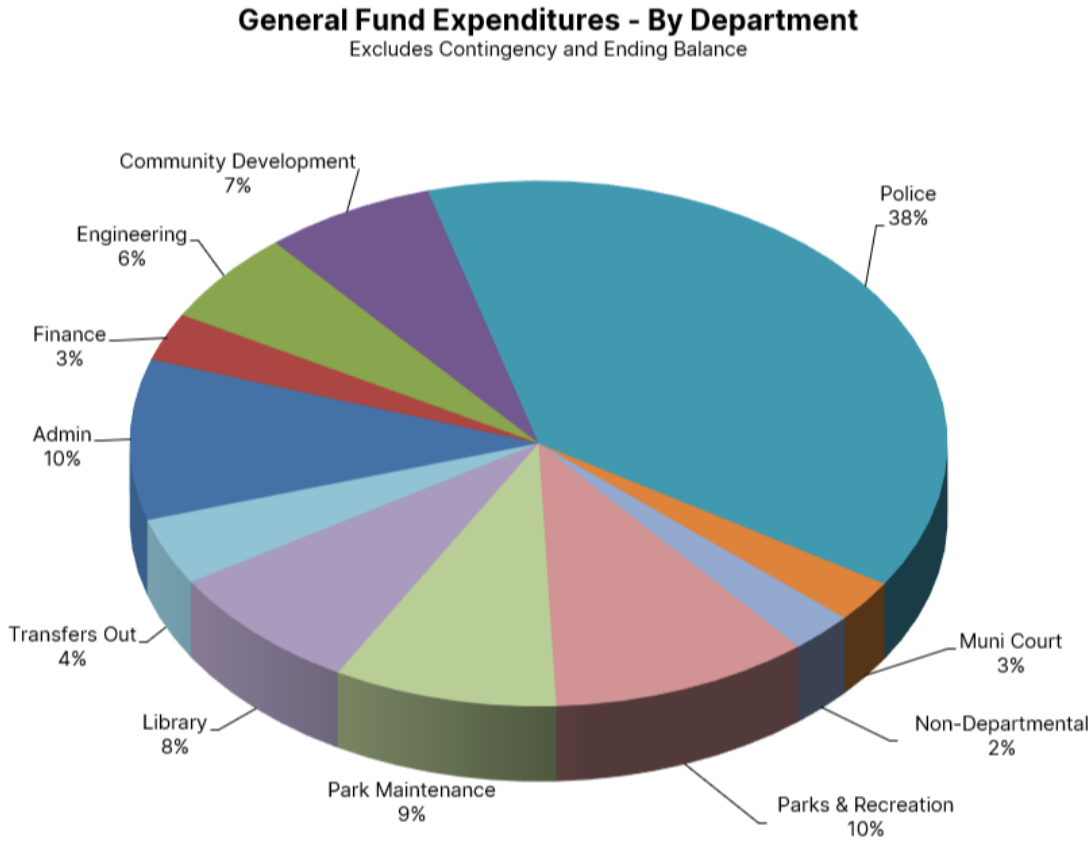
Culture and recreation expenditures (Parks & Recreation, Park Maintenance, and Library) combined are $9.0M or 27% of all General Fund expenditures, demonstrating the City's commitment to providing a quality environment, as well as a safe community.

Community Development and Engineering total $4.1M, accounting for 12% of General Fund outlays in FY 2026-27.

$4.3M or 13% of General Fund expenditures are for support services (Administration, Finance).

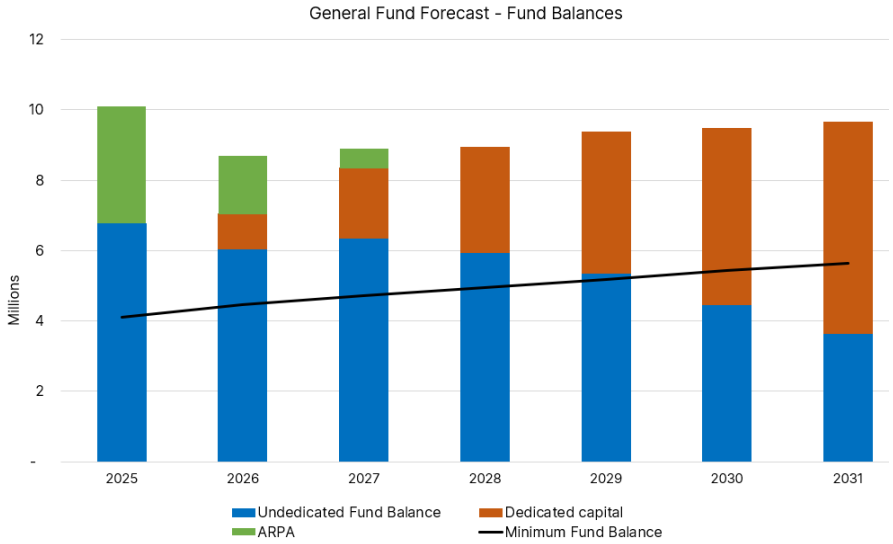
$1.4M or 4% of expenditures are Transfers Out to other funds for reimbursement for computer support and payments of prior year internal borrowing for capital investments.

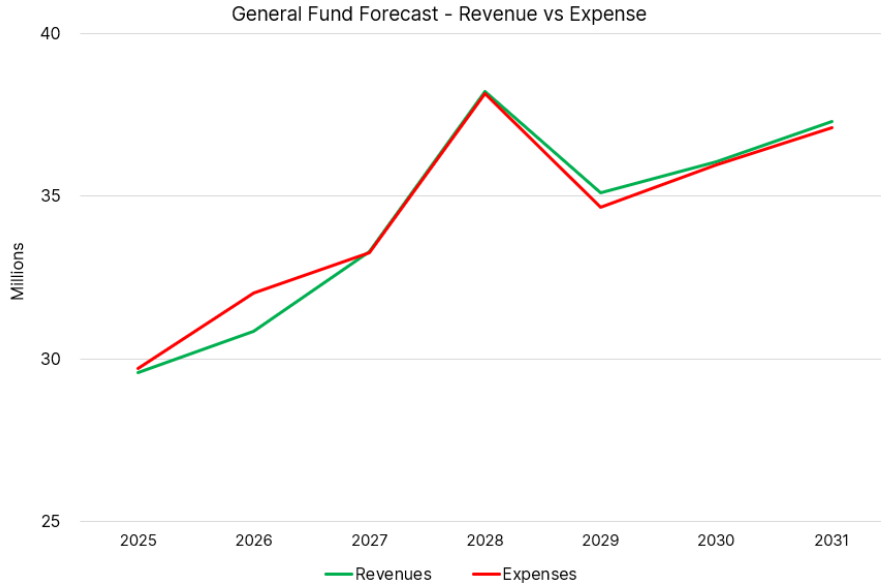
Non-Departmental expenditures include debt service payments for the urban renewal and PERS transition liability loans as well as unemployment for the General Fund workforce and billing contract services.



General Fund Sustainability and Forecast:

To address the ongoing challenge with annual costs that total more than resources coming in during the year available to support that spending level, the FY 2026-27 Proposed Budget recommends maintaining the cuts agreed to in FY2025-26 while also strategically addressing each retirement or turnover to maximize efficiencies and minimize cost. The Proposed Budget was created from a zero base budget that required each department to back up all expenditures requested. This has resulted in bringing operating expenses back in line with operating revenues.





For additional detailed information for General Fund Departments, please refer to the **Budget Summaries** included in each Department section. Budget Summaries include Core Services, Budget Highlights, Challenges and Opportunities, a Department Cost Summary that includes the amount the Department draws from unrestricted resources, and a table showing changes in Department full-time equivalent (FTE) positions.

Additional information can also be found in the Personnel Services Overview, which includes details on employee salaries & wages, fringe benefits, and a summary of significant changes in Department FTE.

Economic Trends and the General Fund Reserve:

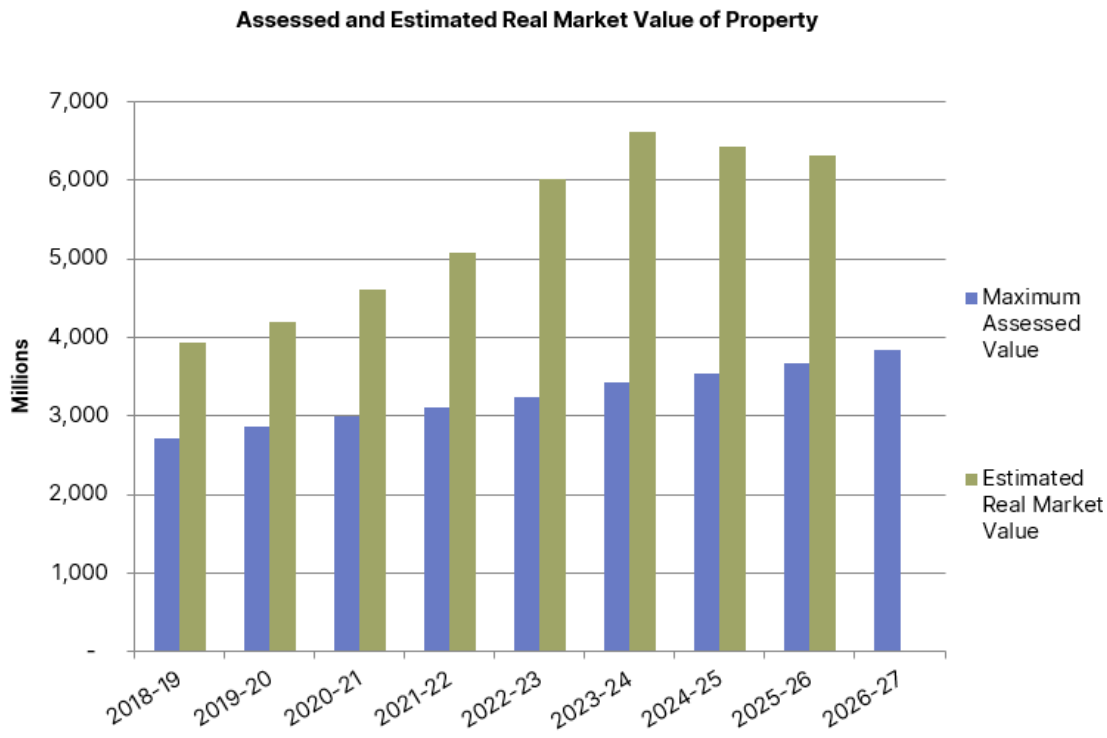
Local, regional, and national economic trends can all affect the City of McMinnville's budget. For example, interest rates have an impact on the construction industry, which in turn affects the City's assessed values and property tax revenue. Oregon PERS invests a substantial portion of its portfolio in the stock market. This influences pension costs because when earnings are low, the employer is required to contribute more to fund the cost of retirement benefits. Following is a more detailed discussion of the impact of economic trends on General Fund revenues and expenditures.

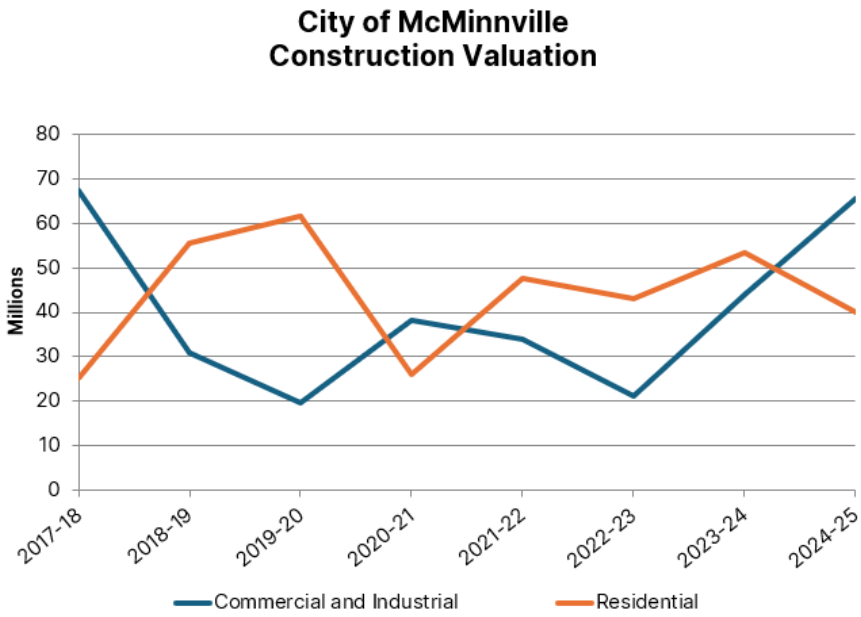
General Fund Revenues - Under Oregon's current property tax system, the City has the authority to levy general operating property taxes based on its permanent rate, which is $5.02 per $1,000 of taxable assessed value (AV). The City's permanent tax rate, established in 1997 by Measure 50, cannot be changed by any action of the local government or the voters. This Proposed Budget assumes a return to the full amount of the permanent rate of $5.02/$1,000, Measure 50 also limited the annual growth rate of taxable property value to 3 percent of the assessed value. The 3% limitation does not apply to any new construction or remodeled properties.

The Measure 50 limitation has created significant revenue challenges for the City. Inflation, particularly for primary City expenses such as employee salaries and pension costs, have regularly exceeded the 3 percent rate of growth limit.

In recent years, the City's AV has grown at a consistent rate of approximately 4 percent, consisting of the 3 percent limit on existing property and one percent increase from new construction. Due to the 3 percent AV limitation on existing properties, any substantial additional property tax revenue must be generated from new construction. In the FY 2026-27 Proposed Budget, property tax revenue is anticipated to be $18.5M for unrestricted, General Fund purposes.

The graph to the right shows trends for the City's AV and real market value from FY 2018-19 through FY 2026-27 projections. Numbers for FY 2018-19 through FY 2025-26are actual numbers obtained from the Yamhill County Assessor at the time the tax rolls are calculated and tax bills are sent out in late October each year; numbers for FY 2026-27 are estimated. The graph illustrates the slow but steady growth in the City's maximum assessed value (MAV) until FY 2023-24 followed by a slight downturn in real market values. This decrease in Real Market Values (RMV) is not reflected in the City's property tax revenue due to the significant discrepancy between ERM and MAV.





This chart illustrates the value of construction permits issued from 2017-18 through FY2024-25 and reflects the variable nature of annual construction starts. Over the last eight years, residential permit valuations have ranged from a low of $25 million in 2017-18 to $61.7 million in 2019-20. Historically a second low of $26 million was during FY2020-21.

Commercial/industrial permit valuations also see significant year to year variances; in the period shown, the range in value was $19.6 million in FY2019-20 with a high of $67.5 million in FY2017-18. The most current year data of 65.5 million indicates an increasing level that is higher than the eight-year average commercial/industrial permit value of $40.1 million.

General Fund Expenditures – With Personnel Services making up 66% of all General Fund expenditures, economic trends which influence wages and fringe benefits can have a considerable impact of the City's cost of delivering services to the public.

Generally, salaries paid to employees are affected by annual cost of living adjustments (COLA) based on the All-Cities Consumer Price Index (CPI). The CPI is considered an indicator of inflation and is therefore used to adjust employee salaries. Actual inflation shown by the CPI for this year is 2.70%, just between 2.54% and 3.17% in the two prior years.

The majority of fringe benefit costs is made up of Public Employee Retirement System (PERS) employer contributions for employee pensions. The FY 2026-27 is year two of the employer biennial rate established by the state, thus employer rates for the three employee categories stayed the same as last year.

The City's rate increases have begun to be mitigated somewhat by the shift in employee membership from PERS Tier 1/Tier 2 (the richest pension benefit and highest cost) to OPSRP (a lower level of pension benefit and a lower cost). Also, PERS rates are presenting a flattening trend for Tier 1/Tier 2 members and OPSRP rates are increasing.

Current Oregon law has a program for PERS cost mitigation called the Employer Incentive Fund (EIF). A 2019 round of lump sum PERS payments were accepted from local government and school district employers that received a 25% match from the state for its side account. McMinnville had signed up to participate but had to withdraw due to the low level of General Fund reserves at that time. PERS offered a second EIF application round in 2025 but the City did not participate in the program again due to the service level constraints in the General Fund.

Detail on General Fund unfunded programmatic and capital needs can be found in the following pages of the Financial Overview section.

General Fund Reserve –

Maintaining an adequate fund balance is vital for ensuring consistent cash flow, mitigating the impact of revenue volatility, and providing a fiscal buffer during economic downturns. For FY 2026-27, the Proposed Budget stabilizes the General Fund in alignment with the City's reserve policy (Resolution #2020-62), which mandates a minimum of two months of operating expenses. Furthermore, the budget allocates $1.0 million for facility maintenance and repairs in FY2026-27, as well as adding an additional $1.0 million to the designated ending fund balance for future capital projects, creating an ending capital reserve of $2.0 million.

The City's reserves are categorized into two distinct types. Contingency reserves are appropriated during the budget adoption process to address unforeseen expenditures. Use of these funds requires a formal Council resolution. Unappropriated Ending Fund Balance reserves represent essential working capital carried forward to fund operations until property tax revenues are received in November. Generally, the General Fund reserve referred to in this document is the total of both Contingency and Unappropriated Ending Fund Balance reserves.

The City's ability to meet reserve targets and fund future capital priorities is the result of strategic vacancy management following retirements and the restoration of $0.50 per $1,000 of assessed value to the General Fund property tax levy. The General Fund's Proposed Budget reflects a current net revenue of $135,049, confirming that FY 2026-27 revenues fully cover proposed operating expenses.

While the current budget is balanced, the City continues to face a significant backlog of deferred maintenance and a lack of long-term reserves for major capital projects. Addressing these liabilities will require a disciplined, multi-year fiscal approach in subsequent budget cycles.

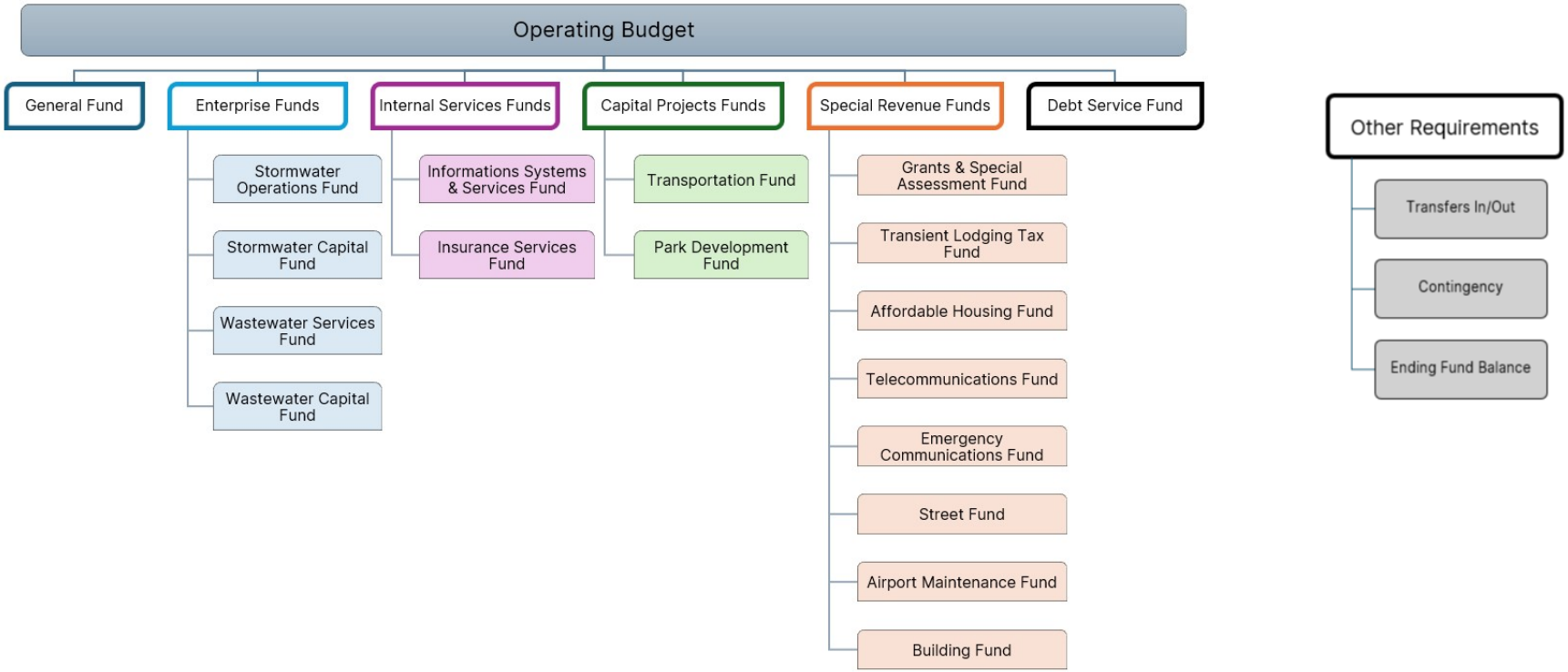
Additional Resources -

For further details regarding General Fund operations, please refer to the Budget Message within the Budget Officer section. Comprehensive lists of unfunded requests, deferred maintenance, and unmet needs carried over from FY 2025-26 follow this narrative.

For more information on the FY 2026-27 Proposed Budget, please contact Finance Director Katie Henry at katie.henry@mcminnvilleoregon.gov.

	FY 2026-27 Proposed	FY 2026-27 Approved	FY 2026-27 Adopted
McMinnville, City of	$137,426,397.81	$0	$0

The total Operating Budget ($63.0M) includes Personnel Services, Materials & Services, Capital Outlay, and Debt Service expenditures. Other Requirements include Transfers Out to other funds, Contingencies, and Ending Fund Balances ($74.5M).



General Fund Unmet Needs FY2026-27 Proposed Budget

What follows are the requests for additions to the proposed budget that were brought forward this year but were not able to be funded.

Core Services Needs and Strategic Investments *not* included in FY2026-27 Proposed Budget

Request	General Fund	Other Fund	Reserve Impact	Description
PW Emergency Management Coordinator	$ 84,547	$ -	$ 14,091	Continued funding for the Emergency Management Coordinator position at half time. This position has been covered with ARPA funds which have been used up.
Comm Dev Document scanning and imaging	$ 236,463	$ -	$ 39,411	Approximately 10 - 15% of the space at the Community Development Center is encumbered with files that need to be electronically scanned and archived. If the files are electronically archived, the space could be repositioned for other City personnel as needed. Also allows for better customer service delivery and public access to city records.
Finance Staff Accountant	$ 114,235	$ 47,228	$ 19,039	Workload analysis has confirmed that Finance staff is at 100% of capacity. There are numerous items that need to be addressed within Finance that are not able to be addressed with the current staff including proper accounting for capital assets, full implementation and upkeep of transparency portal, procurement monitoring and assistance City Wide, maintenance of financial projection model, update and documentation of policies and procedures, and records management, to name just a few. We also have no cross coverage which means that staff are taking work with them on vacation, which is not acceptable practice for internal controls and is detrimental to employee morale. It also does not allow for cross training and succession planning.

Request	General Fund	Other Fund	Reserve Impact	Description
IS Personnel add	$ 162,644	$ 16,086	$ 27,107	The IS department has remained at the same staffing level (4) since 2006. During that time, the City has added and expanded software packages and services, handled complexities of onsite and cloud infrastructure, transitioned to a mobile workforce and expanded AV options while maintaning an increasingly complex cybersecurity program. IS core services are all tied together - while critical operations are rated as mid-level, all other core services are left at base level. Adding a position to the IS department would potentially lift multiple IS core services from base to mid-level - maintaining infrastructure, operations, handling hybrid AV meeting requests, and bolstering our cybersecurity posture. While IS has enjoyed an almost 11 year period of staffing continuity, we are already stretched very thin and it is increasingly difficult to handle vacation requests and if we were to lose an employee for any life event it could very disruptive to City operations. As the City's budget increases and new projects create more and more demand for IS support - without increased staffing it will be increasingly difficult to keep pace with technology expansion and provide an adequate level of support to City departments and service delivery to the community.
Comm Dev Mgt Support Technician (expanded lobby hours)	$ 22,224	$ 22,224	$ 3,704	Per city leadership direction, the Community Development Center lobby hours have expanded from 25 hours per week to 40 hours per week, which now requires 1.0 FTE for customer service versus 0.625 FTE. This means that the FTE that used to support the customer service counter for 25 hours now must spent their full 40-hour work week supporting the customer service counter, eliminating their ability to support invoicing, payroll and other program administration for 15 hours per week. This add package recommends a part-time FTE to perform that administrative support for the planning and building teams, both of which do not have dedicated administrative personnel. 0.5 FTE split between Building Fund and General Fund

Request	General Fund	Other Fund	Reserve Impact	Description
Comm Dev Associate Planner - GIS Analyst	$ 169,463		$ 28,244	Add 1.0 FTE, Associate Planner - GIS Specialty. This position will provide necessary GIS support to the planning program, which should reduce the City's reliance on consultants to provide data, maps and analysis of long-range planning scenarios.
Parks & Rec Aquatic Center Staffing	$ 147,886	$ -	$ 24,648	In line with the Model Aquatic Health Code (MAHC), Oregon State Health Code OAR 333-062-1000 updated requirements April 1, 2025 for lifeguard staff on surveillance duties and supervisors of lifeguard staff. In order to comply with code and meet industry safety standards, additional lifeguards are required on the pool deck to provide required lifeguard surveillance breaks while maintaining current service levels offered to the community. Additionally, lifeguard supervisors (head lifeguard) are required to monitor lifeguard performance and manage overall safety—we will need additional head guard coverage to meet that requirement throughout the day. To manage significant overages in staffing due to the changes, where feasible and based on historical pool visitation, lifeguard supervision by head lifeguards will be maintained with head lifeguards joining surveillance rotations (that has been factored into staffing calculations).
Total	**$ 616,452**	**$ 85,538**	**$102,742**	

Note: resources needed is net of any related funding stream. Reserve impact is for investments with General Fund carrying costs

General Fund Unmet Needs FY2026-27 Proposed Budget - Rollover

This list of unmet needs was included in the Proposed FY2024-25 and the FY2025-26 Budgets. This list has been modified and updated to include only currently relevant items that are actively being deferred but were not included as priority requests this year. AMOUNTS HAVE NOT BEEN UPDATED TO CURRENT YEAR DOLLARS.

Core Services Needs and Strategic Investments *not* included in FY2026-27 Proposed Budget

Request	General Fund	Other Fund	Reserve Impact	Description
Contracting Specialist	$ 75,901	$ 67,901	$ 12,650	While contracting and purchasing functional expertise was not specifically called out in the 2021-22 the core services review, this resource would enable various departments to improve service levesl. At this time, the City is taking on more complex and financially significant contracts than ever. Aside from more staff time dedicated to procurement, this environment increases the risk of missteps in these processes which can result in higher direct costs, legal action risks, audit findings and/or negative consequences for future grant awards. Every department has purchasing needs, with the contracting burden particularly heavy for engineering, community development, public works operations and wastewater; centralizing this support function means freeing up staff time and, potentially, lower direct costs. Currently the field is working to expand access to non-traditional government contractors; updating City practices in this area supports MacTown 2032's equity goals.

Request	General Fund	Other Fund	Reserve Impact	Description
Building security system	$ 105,000	$ 45,000	$ -	Establish uniform building security systems across the City to provide a number of efficiencies across departments, replace aging technology and provide better safety and security for City employees and those who use the public spaces in its buildings. Projects a 70-30 split in General Fund to other funds.
Assistant/ Deputy City Manager	$ 206,053	$ 51,513	$ 33,809	Assistant/Deputy City Manager position: This new FTE would provide direct supervision to approximately half of the Executive Team, resulting in added capacity for project and initiative support to the City Manager (freeing up approximately 25% of his time) and address succession planning needs. This position is considered a priority for multiple reasons including: refined and expanded City Council priorities, active engagement in financial sustainability initiatives, onboarding and support of four Executive Team members who have joined the team in the past two years and increased engagement in legislative affairs.
Reduce barriers for participation in P+R programming	$ 139,746	$ -	$ 23,624	Providing Parks and Rec programs **for all** is a core value of P&R professionals. Currently we have limited resources and still reduce as many barriers to participation as we can within those existing resources. We know we can do more. We integrate national and local model programs and handbooks that have helped us make progress but have not been able to bridge more gaps to get more and diverse users into our programs. P&R has accommodated most of what we have been able to make progress on our goal of reducing barriers to participation by absorbing costs and being creative with resources, grants and partners. To grow the adaptive program further, resources are required. $20,000 in start up costs with $122,000 in carrying cost with approx $2,000 in program revenue

Request	General Fund	Other Fund	Reserve Impact	Description
Sidewalk/ street tree replacement program	$ 100,000	$ -	$ -	Establish a sidewalk and street tree replacement grant fund to help alleviate the unexpected costs of removing/replacing street trees and repairing sidewalks for low-income households. Many of McMinnville's neighborhoods are not ADA compliant due to street trees that were poorly planted and are now lifting sidewalks beyond accessibility and navigability standards. Normally it would be the responsibility of the property owner to repair the sidewalks and replace the street trees which is approximately $15,000 - $20,000 per frontage. This is cost prohibitive for many in neighborhoods built in the 1970s - 1980s where many of our lower and moderate-income households who own their own property reside and has become an issue of equity in terms of livability conditions in our neighborhoods. This could be supported with outside grants; periodic replenishments would be requested in future for the fund.
Create reserve for fleet/equip and park system asset renewal	$ 360,000	$ -	$ -	Create a reserve to fund capital resources for Park Maintenance to create a consistent annual funding source to reduce deferred maintenance backlogs and to provide for park asset, vehicle and equipment renewal on a programmed basis. This better positions the Division to take on new park areas (ex the North Baker Creek/BPA Extension/Oak Ridge Meadows) in that asset renewal will reduce maintenance requirements related to aged assets. Providing and maintaining a quality park and open space system is a key component in McMinnville's livability. The PW Operations Division's overarching goal is to provide safe, clean and beautiful spaces for our residents to enjoy, and this add package is a critical need in achieving that mission. This seeds the ability to renew assets prior to end of service life such as skate parks elements and concrete, playgrounds, irrigation systems, plumbing, roofs, lighting systems, building security systems, doors & windows, pavement, concrete walks, etc

Request	General Fund	Other Fund	Reserve Impact	Description
Hosting and Disaster Recovery for ERP system	$ 74,200	$ 31,800	$ 12,367	This investment would allow for a new level of disaster recovery where ERP/AP/Payroll services would be externally hosted and increase availability in the event of any interruptions to City services, and provide greater continuity of service for critical operations. Includes $6,000 one time costs. $100,000 in carrying costs is required; 20k per year for DR services, where in the case of an emergency, would allow for short term use of Tyler hosting the City's NWS application. Fully hosting the entire app is an additional $80,000 annually. *The disaster recovery portion is included in the proposed budget but not online hosting.*
McMinnville Community Media support	$ 65,000	$ -	$ -	The impact of declining cable franchise revenues is negatively impacting the ability of McMinnville Community Media (MCM) to carry out its operations in providing community access television. MCM proposes that the City change the sharing ratio for cable franchise dollars from 55-45 to 35-65. Currently all Public Education Government (PEG) fees are passed through to MCM for capital purchases.
Full time legal assistant	$ -	$ -	$ -	Adding a full time legal assistant, instead of half time, mid-year would have no budget impact in its initial year as the half time position is included in the legal department budget. The added capacity would increase the effectiveness of the Legal department's core services, especially with regard to organization and responsiveness, as well as potentially providing some additional service to other Admin departments. Annual carrying cost addition is approximately $55,000 going forward.

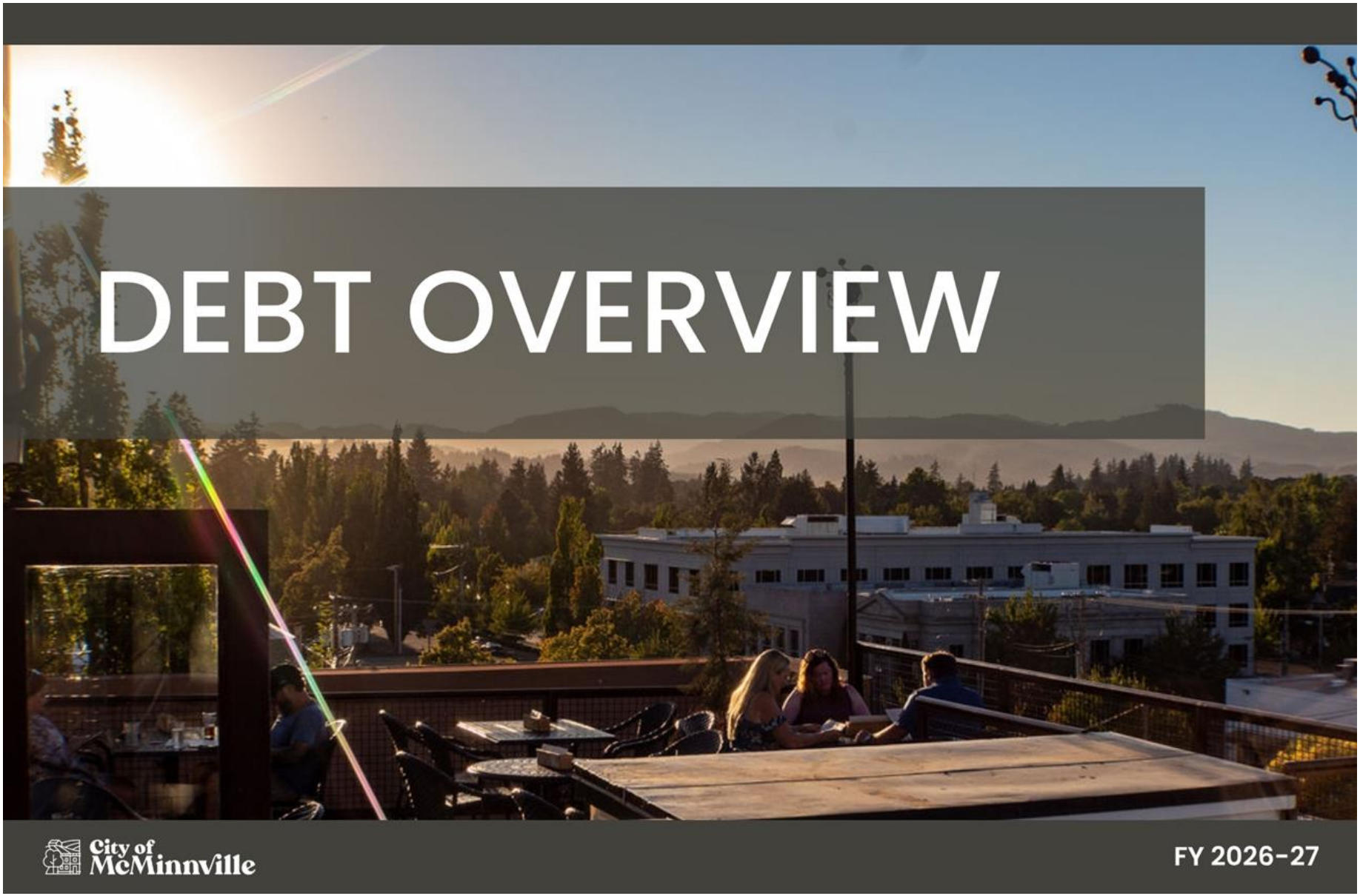
Request	General Fund	Other Fund	Reserve Impact	Description
Contract Management module in ERP	$ 13,475	$ 13,475	$ 44	The city's approach to contracts is highly decentralized; adding the contract module to the City's ERP system would allow for stronger visibility into city-wide contracts by support services as well as provide the departments that lead contracts to stay on top of their purchasing and contract management tasks, contract status and coordinate interactions with legal and finance throughout the life of the contracts. User defined fields could allow us to track contracts that move city goals. The workflows would strengthen internal controls on contract development and approval; ongoing contract milestones; renewal ticklers, etc. Includes $26,000 in one time costs with approximately $525 annual carrying cost. 50-50 split projected.
Time Keeping (e-suite addition) module in ERP	$ 20,738	$ 6,913	$ 81	Adding ERP integrated time keeping will help move core services Payroll and Benefits Management from base to mid-level. It strengthens internal control on our largest consistent outlay - payroll - and increases efficiency across the organization. Every employee fills out a timesheet 24 times each year, which are reviewed and approved by supervisors and DHs. Every department handles this - as well as leave requests - differently. Auditor concerns about the lack of transparency on approving leave and OT have been a consistent theme. One time implementation costs are $27,000 with annual carrying cost of approx $650. 75-25 split projected.
Total	**$ 1,160,112**	**$216,602**	**$ 82,575**	

Note: resources needed is net of any related funding stream. Reserve impact is for investments with General Fund carrying costs

Needs Able to be Met in the Proposed Budget

Several requests were made that were able to be included in the proposed budget. These included a reorganization within Engineering and Community Development which takes advantage of existing vacancies to better match skills with needs in both departments. Other personnel related requests include the addition of a maintenance supervisor at the Water Reclamation facility, the reclassification of a Management Support Tech to Program Coordinator at the Senior Center, restoring Park Maintenance seasonal staffing to 1 FTE, and the addition of a Utility Worker II to bring street sweeping in house. This last addition also includes the purchase of a new street sweeper as well as a used street sweeper as backup and related operating costs.

Other additions to the proposed budget include New World disaster recovery services, the launch of a new Police Mountain Bike Program thanks to local donations, and funding of the Linear Park Stormline Replacement with ARPA funds.


DEBT OVERVIEW
City of McMinnville
FY 2026-27

Debt Overview

Debt Outstanding

The City issues debt to finance major capital improvement projects and to acquire capital assets. The term of each debt obligation must not exceed the useful life of the capital asset it funds. In addition, the City has executed a low-interest bank loan to refinance its PERS transition liability, which previously carried a much higher interest rate.

The FY 2026-27 Proposed Budget includes appropriations for both principal and interest payments on the City's outstanding debt obligations. These include general obligation (GO) bonds , full faith and credit obligations (FFCO), and capital leases.

No new external debt is proposed for FY 2026-27.

General obligation (GO) bonds - Debt service is repaid with property taxes levied specifically for that purpose and must be approved by the voters.

In November 2014, the voters approved $24.0 million in GO bonds for transportation improvement projects. The City issued the first series of transportation bonds for $16.0 million in 2015 and issued the remaining $8.0 million in February 2018.

The City's FY 2026-27 GO bond debt includes $7.2 million in refunding bonds. Refunding bonds are generally issued to realize debt service savings when new bonds are sold at interest rates significantly below the rates of the original bond issue. The City issued refunding bonds in 2015 to refinance the 2006 Public Safety Facilities bonds. These bonds will mature in 2027.

Full faith and credit obligations (FFCO) - This type of debt is secured by the City's full faith and credit, including General Fund resources. Additional taxes outside the constitutional limit may not be imposed to pay debt service on these obligations. FFCOs are typically financing agreements or loans from a financial institution. FFCO debt may be issued for construction of capital projects or acquisition of capital assets. FFCO obligations may be issued for other purposes, as well, and must be approved by the City Council.

The City has two financing agreements related to capital projects and the acquisition of capital assets.

- In FY 2022-23, the City refinanced an existing ODOT loan and added $3.6 million in new debt to fund additional phases of the Newberg-Dundee Bypass project, maturing in 2066.
- The City also holds a capital loan for street improvements in the Urban Renewal District, maturing in 2032. In 2016, the City also entered into a financing agreement to refinance the City's PERS transition liability, maturing in 2028.

Capital leases - Capital leases are treated as debt obligations under the City's full faith and credit. These agreements grant use of equipment or property for a defined period, with ownership transferring at the end of the lease. A capital lease is considered debt because it is, in effect, a financing agreement. In 2019-20 the City entered into a seven-year capital lease to upgrade the emergency communications system.

Internal borrowing – A strategic financial tool adopted through Resolution 2021-55, which established a framework for using interfund loans to finance recurring capital investments more affordably than commercial lending or leasing. All debt issuance, including internal borrowings, must be authorized by the City Council. The FY 2026-27 Proposed Budgetdoes not include any additional internal borrowing from the Wastewater Capital Fund (WWC). In prior years, these funds were loaned to the General Fund for a five-year term with payments with interest rates of 4.55% & 5.70% respectively, set slightly higher than the Local Government Investment Pool's current rate of return (4.05% & 5.20%, respectively), at the time of City Council project approval.

Internal debt arrangements are authorized under state law for terms up to ten years, offering a cost-effective method for addressing capital needs while maintaining prudent use of existing fund balances. The WWC fund balance has been built by rate payers to accumulate funds for future capital investments in the city's sewer system, saving rate payers a higher cost of capital if the WWC were to issue bonds or otherwise commercially finance those large capital needs.

Statement of Bonds and Bank Loans Outstanding

	Date of Issue	Date of Maturity	Amount of Issue	Rate of Interest	Outstanding 6/30/2026	Maturing 2026 - 2027 Principal	Maturing 2026 - 2027 Interest
General Obligation Bonds							
Debt Service Fund:							
2015 Public Safety Civic Building Refunding Bonds	4/16/2015	2/1/2027	$7,235,000	2.50 - 5.00%	$830,000	$830,000	$41,500
2015 Transportation Bonds	4/16/2015	2/1/2030	$16,085,000	2.50 - 5.00%	$5,330,000	$1,245,000	$211,500
2018 Transportation Bonds	2/28/2018	2/1/2033	$7,915,000	3.00 - 4.00%	$4,125,000	$540,000	$130,900
TOTAL - General Obligation Bonds			$31,235,000		$10,285,000	$2,615,000	$383,900
Full Faith and Credit Obligations							
General Fund - Non-Departmental:							
2016 PERS Refinacing Loan	10/31/2016	8/1/2027	$3,525,860	2.73%	$669,580	$439,380	$26,769
2016 Urban Renewal Agency Loan	10/31/2016	8/1/2031	$2,192,300	2.04%	$969,770	$168,370	$22,312
Transportation Fund:							
2023 ODOT Dundee Bypass Loan Combined*	12/27/2022	1/25/2066	$2,330,450	2.88%	$1,600,165	$151,041	$50,207
TOTAL - Full Faith and Credit Obligations			$8,048,610		$3,239,515	$758,791	$99,288
Capital Leases (Lease-purchase Agreements)							
General Fund - Police Department:							
2019 Emergency Communications Radio Equipment	5/14/2019	9/15/2026	$228,449	4.15%	$35,690	$35,690	$1,481
TOTAL - Capital Leases			$228,449		$35,690	$35,690	$1,481
TOTAL - Debt			**$39,512,059**		**$13,560,205**	**$3,409,482**	**$484,669**

** Previous ODOT Loan Refinanced and ODOT Loan addition have been combined to show amounts actually drawn and owing.*


FUND DEFINITIONS
City of McMinnville
FY 2026-27

Fund Definitions

Fund Accounting:

The City records financial transactions in individual funds. A fund is a set of accounts that includes a beginning fund balance, revenues, expenditures, and an ending fund balance. Fund accounting segregates revenues according to their intended use & allows management to demonstrate compliance with statutory, legal, and contractual provisions. For example, gas tax funds remitted to the City by the State of Oregon must be spent in compliance with the State's Constitution. Fund accounting provides accountability by segregating gas tax revenues &the associated expenditures in the Street Fund.

Fund Organization: Many funds are divided into smaller segments to improve financial monitoring and internal controls. One example is the General Fund, which is used to account for a variety of services provided by the City. The General Fund is divided into departments (the Police Department, for example), which is divided into sections or organization sets (Field Operations). Sections are further divided into programs (Patrol).

Following are descriptions of the City's thirteen governmental funds; four enterprise funds; and two internal service funds.

Governmental Funds: General Fund

General Fund

The General Fund is the City's primary operating fund. Principal sources of revenue are property taxes from the general property tax levy, licenses and permits (primarily franchise fees), and intergovernmental shared revenues. Expenditures are accounted for by Department, including City administration, finance, engineering, community development, police, municipal court, parks and recreation, parks maintenance, and library services.

Governmental Funds: Special Revenue Funds

Special revenue funds account for revenues that are restricted or committed to expenditure for specified purposes.

Grants and Special Assessment Fund

This fund accounts for downtown economic improvement district (DEID) assessments, which are collected by the City and turned over to the McMinnville Downtown Association, opioid settlement funds, and grants or other restricted funds that are not department specific.

Telecommunications Fund

This fund accounts for franchise fees received from service providers that operate telecommunications and cable systems within the public rights-of-way. All franchise fees are passed through to McMinnville Community Media, the non-profit organization responsible for managing and operating

public, educational, and government access for the McMinnville community.

Transient Lodging Tax Fund

This fund, established in fiscal year 2013-14, accounts for transient lodging taxes collected from the occupants of temporary lodgings, such as hotels and motels. While Oregon law requires that at least 70% of the net revenue collected as transient lodging tax be used to fund tourism promotion, the remaining 30% may be appropriated at the City Council's discretion. The proposed budget transfers this discretionary 30% from the Transient Lodging Tax Fund to the General Fund.

Affordable Housing Fund

When the Affordable Housing Construction Excise Tax was established by Ordinance no. 5112 to begin in FY2022-23, a fund was established to account for those funds. The new fund also tracks all grant awards associated with housing issues and investments.

Emergency Communications Fund

This fund accounts for the City's participation in the 911 Central Emergency Dispatch Center operated by Yamhill Communications Agency (YCOM). Funds are transferred from the General Fund to the Emergency Communications Fund. The City's member contribution to YCOM is then paid from the Emergency Communications Fund.

Street Fund

The principal revenue for this fund is state gas taxes, which are collected by the State of Oregon, turned over to the City, and spent according to provisions in Article IX, Section 3 of the Constitution of the State of Oregon. Gas tax revenue is used to pay for street maintenance, pavement repairs, equipment purchases, and street lighting.

Airport Maintenance Fund

This fund accounts for fees for airport services, including building, hangar, and land lease rental payments. Revenue is committed for airport operations. In addition, Federal Aviation Administration (FAA) and ODOT Connect Oregon grant revenues are accounted for in this fund. FAA and State grant dollars are used for runway and taxiway rehabilitation and reconstruction.

Building Fund

Income in this fund is primarily fees for building inspections and plan review of residential, commercial and industrial projects. State law mandates that building plan review fee income must be dedicated to the building inspection program.

Fire District Transition Fund

City of McMinnville and parts of Yamhill County voters approved a ballot measure creating a new Fire District in May 2023. This fund accounted for revenues that were associated with ambulance transports which took place under the City of McMinnville's license. The funds that continue to be remitted to the City will be turned over to the new fire district.

Governmental Funds: Capital Projects Funds

Capital projects funds account for the acquisition and construction of major capital projects.

Transportation Fund

The Transportation Fund is used to account for federal highway funds, which the City exchanges with the State of Oregon. Federal fund exchange dollars are used for street resurfacing projects, including overlays, slurry seals, etc. This fund also includes transportation system development charges (SDCs) that are assessed on new construction and that can only be used for capital projects that increase system capacity. Proceeds from general obligation bonds issued in 2015 and 2018, now fully spent, were also included in this fund.

In 2013, and amended in 2023, the City entered into a loan agreement with the Oregon Transportation Infrastructure Bank to fund the City's share of the local match for the Newberg-Dundee bypass project. The City makes principal and interest payments on the loan with federal fund exchange dollars.

Park Development Fund

This fund is used to account for park system expansion and improvements funded by park system development charges (SDCs), grants, and donations. Proceeds from Park System Improvement bonds, fully spent at this time, were also included in this fund.

Governmental Funds: Debt Service Fund

Debt Service Fund

This fund accounts for the City's property tax debt service levy used to pay principal and interest on general obligation bonds.

Business Type Activities: Enterprise Funds

Enterprise funds account for activities for which a fee is charged to external users of goods or services. Enterprise funds are intended to be self-supporting.

Stormwater Operations Fund

This fund was created FY2025-26 as an enterprise fund dedicated to meeting stormwater operating requirements. At this time, a stormwater utility has not been established, so there is not a direct funding source for stormwater related work.

Stormwater Capital Fund

This capital fund is categorized as an enterprise fund and was created FY2025-26. Currently the only funding comes from American Rescue Plan Act (ARPA) funds for specific stormwater projects. There are no sustainable funding sources for additional stormwater capital projects.

Wastewater Services Fund

The primary income in the Wastewater Services Fund is sewer user fees. Wastewater Services staff operates and maintains the Water Reclamation Facility (WRF), pump stations, laboratory, conveyance system, and pretreatment programs.

Wastewater Capital Fund

This capital fund is included as an enterprise fund in the City's financial statements and is used to account for the design and construction of major wastewater system capital projects, including expansion of the Water Reclamation Facilities (WRF), wastewater conveyance system, and inflow and infiltration (I&I) projects. Major revenue sources are system development charges (SDCs) and sewer user fees, which are transferred from the Wastewater Services Fund.

Internal Service Funds

Internal Service Funds account for operations that provide services to other departments of the City on a cost-reimbursement basis.

Information Systems and Services Fund (IS)

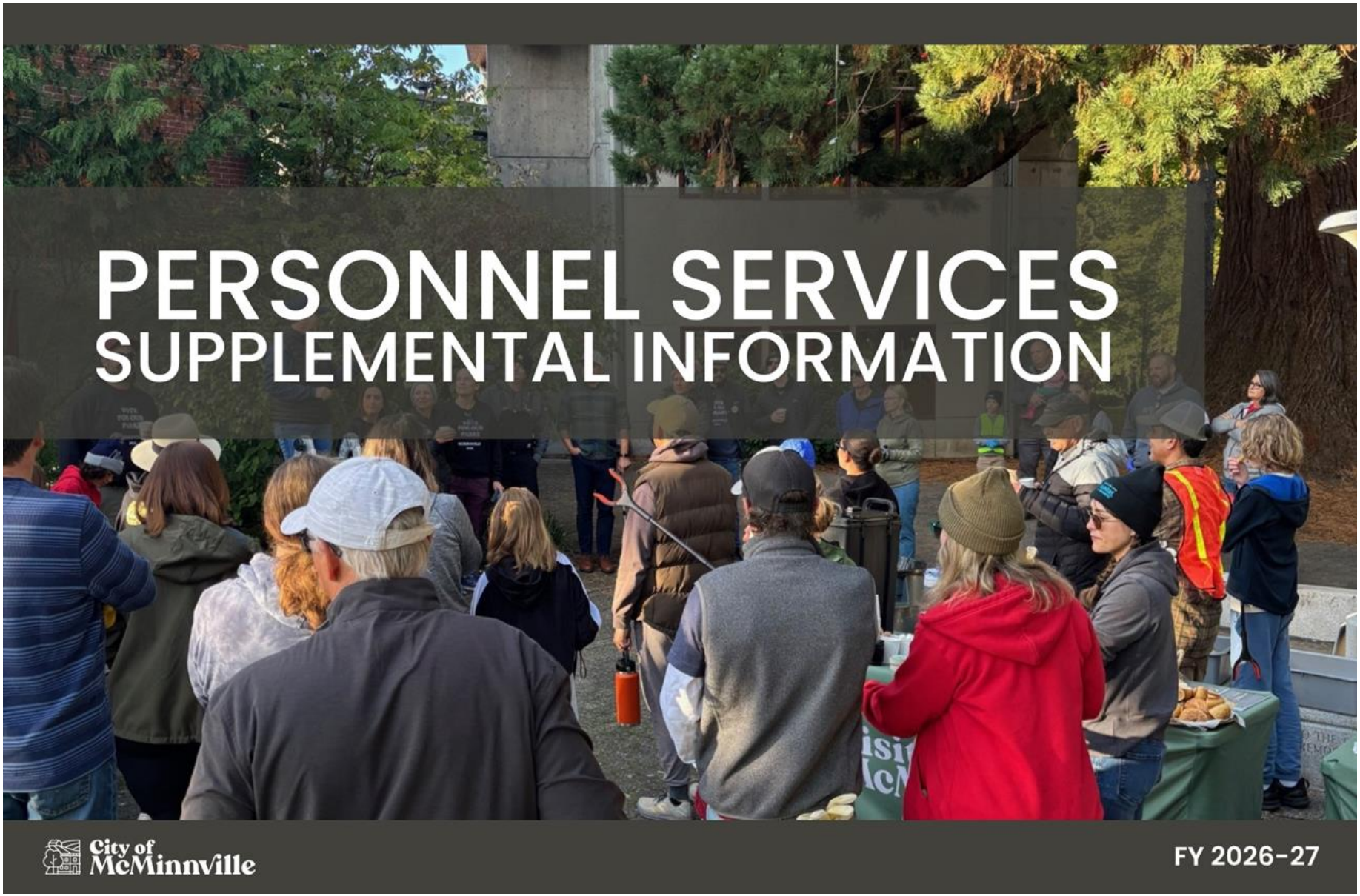
This fund accounts for information technology services provided to operating departments by the IS Fund. Operating departments reimburse the IS Fund for all costs incurred. Personnel Services expenses for computer support are shown as Transfers Out expenditures in the departments and as Transfers In in the IS Fund. Expenses for equipment, hardware and software are reimbursed directly and are shown as expenditures in the operating departments; the IS Fund records corresponding Charges for Services revenue.

Insurance Services Fund

The Insurance Services Fund charges operating departments for the cost of property, liability, paid leave Oregon (PLO) premiums and claims, and workers' compensation premiums and claims. Expenses are recorded in the operating departments as Materials and Services (property and liability) and Fringe Benefits (PLO and workers' compensation). The Insurance Services Fund records corresponding Charges for Services revenue.

Urban Renewal Funds

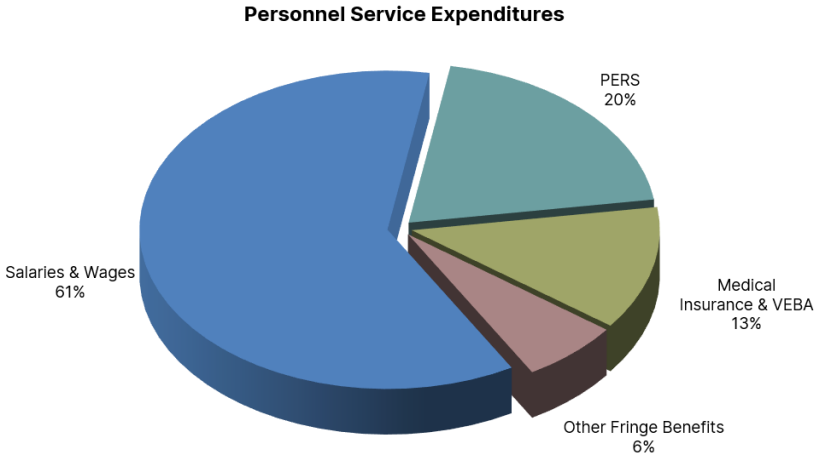
For budgeting purposes, the McMinnville Urban Renewal District is treated as an entity separate from the City. The annual budget for the Urban Renewal District is adopted by the McMinnville Urban Renewal Agency Board. Therefore, the Urban Renewal Fund and Urban Renewal Debt Service Fund are not included in the City Budget Organization Chart on the following page. Transactions between the City and Urban Renewal are shown as Transfers In or Transfers Out in the City's General Fund.


PERSONNEL SERVICES
SUPPLEMENTAL INFORMATION
City of McMinnville
FY 2026-27

Personnel Services Overview

Introduction

City of McMinnville personnel services expenditures account for 21% of the City's total FY 2026-27 Proposed Budget expenditures and include salaries and wages and fringe benefits for all City employees. In the FY 2026-27 Proposed Budget, total personnel services cost for all funds is $28.3M. The chart to the right illustrates the composition of personnel services expenditures.



Personnel Services Expenditures

Salaries and wages include compensation to regular full time, regular part time, and seasonal/temporary employees:

- Regular full-time employees are compensated with a semi-monthly salary and receive full fringe benefits.
- Regular part-time plus employees work twenty or more hours a week and are compensated on an hourly basis with eligibility to participate in most benefit programs, on a prorated basis.
- Regular part-time employees work nineteen hours or less a week and are compensated on an hourly basis. They are not eligible for benefits except those mandated by applicable law.
- Seasonal/Temporary employees are employed for a specific purpose, for a specific period of time, or for the duration of a specific project or group of assignments and are compensated on an hourly basis. They are not eligible for benefits other than those mandated by applicable law.

The McMinnville Police Association collective bargaining agreement (CBA) is effective July 1, 2025 through June 30, 2028.

Cost of Living Adjustment (COLA)

The City's annual COLA is based on the Consumer Price Index for Urban Wage Earners and Clerical Workers (CPI-W) for the second half of the year. The FY 2026-27 Proposed Budgetincludes a 2.70% COLA for General Services employees. A 3.0% COLA adjustment was applied to members of the police bargaining unit per their CBA.

Benefits

Total fringe benefits account for 39% of total *personnel services* expenditures, or $11.0M in the FY 2026-27 Proposed Budget. PERS and medical insurance/VEBA costs combined are $9.2 million for all City employees. Therefore, changes in costs for these fringe benefits have a significant impact on the City's budget.

Retirement

The table below shows PERS rates (Public Employees Retirement System, Tier 1/Tier 2), OPSRP (Oregon Public Service Retirement Plan), IAP (Individual Account Program), and PERS Transition Liability (amount needed to pay off PERS related debt service):

Employer Contribution

	2023-25	2025-27
PERS Tier 1/Tier 2	27.7%	28.6%
OPSRP General Service	22.2%	24.5%
OPSRP Police and Fire	26.9%	29.7%
IAP (all members)	6.0%	6.0%
Transition Liability (all members)	2.25%	2.25%

To be eligible for PERS, an employee must work 600 or more hours in a year.

As of April 2025, 28% of the City's PERS eligible employees are Tier 1/Tier 2 members, 53% are OPSRP General Service members, and 19% are OPSRP Police and Fire members. Over the last 5 years, adjusting to remove fire employees from the comparison, the proportion of OPSRP General Service employees has increased by 15% and OPSRP Police and Fire members has decreased by 21%. The proportion of PERS Tier 1/Tier2 employees in the City's workforce has decreased by 14% over this period. Historically looking, PERS rates are presenting a flattening trend for Tier 1/Tier 2 members and OPSRP rates are increasing.

Medical Insurance

The City's medical insurance is purchased on a calendar year basis. Premiums are expected to increase in calendar year 2027 by 8.5% for members of the police union. General service staff have the option of two carriers; for about 94% of the employees a maximum increase of 13.6% is budgeted, for the balance a maximum 5.5% increase is projected. For comparison, last year's budget included a 13.25% and 13% increase respectively for medical coverage.

General services employees have a choice of two similar high deductible health insurance plans. A VEBA account is a healthcare cost reimbursement account, funded by the employer, which helps defray the cost of the higher deductibles. Only employees choosing health insurance coverage through the City are eligible for a VEBA account. The FY 2026-27 Proposed Budget proposes that the City will contribute 100% of the copay plan deductible to general service employee VEBA accounts for the 2027 plan year. General services employees pay 10% of their health insurance premium.

The Police collective bargaining unit is part of the Oregon Teamsters Employer Trust (OTET) insurance plan. The CBA effective July 1, 2025, had Police Union members paying 5% of the premium and with the City paying the remaining 95%.

Other Fringe Benefits

Other fringe benefits provided to employees by the City include FICA (Social Security and Medicare), life insurance, long term disability insurance, workers compensation insurance, unemployment benefits, paid family medical leave, and an employee assistance program.

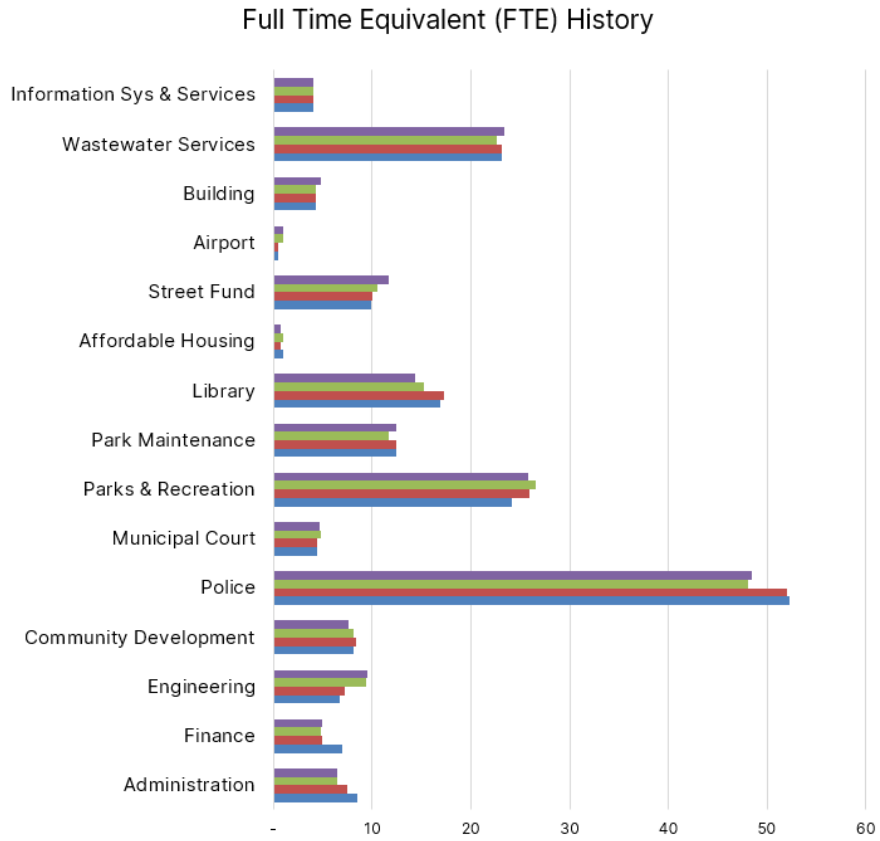
Fringe benefits provided to volunteers include workers compensation insurance, life insurance for public safety volunteers.

Personnel Distributions Across Functional Units

The graphs below show the full time equivalent staffing distribution across the city's departments and unique service areas included in the FY 2026-27 Proposed Budget and historically.

FTE's by Department - FY2026-27 Proposed Budget

	FY 2027 Budget
General Fund - Police	48.40
General Fund - Parks & Recreation	25.76
Wastewater Services Fund	23.37
General Fund - Library	14.29
General Fund - Park Maintenance	12.45
Street Fund	11.70
General Fund - Engineering	9.48
General Fund - Community Development	7.58
General Fund - Administration	6.50
General Fund - Finance	4.90
Building Fund	4.84
General Fund - Municipal Court	4.68
Information Systems & Services Fund	4.00
Airport Maintenance Fund	1.00
Affordable Housing Fund	0.75
Grand Total	**179.70**



The graph above shows changes in Budgeted FTE from FY2023-24 through the FY2026-27 Proposed Budget (with FY2026-27 shown on top in purple).

Change in Personnel

The FY 2026-27 Proposed Budget reflects an overall increase of 1.12 full-time equivalent (FTE) authorized positions.

The tables immediately following this overview provide more detailed information:

Table #1 Five-year trend of FTE, including FTE in the FY 2026-27 Proposed Budget by department

Table #2 Change in FTE from the 2026 Adopted to FY 2026-27 Proposed Budget by position

Table #3 Current number of employees and City volunteers by department

Table #4 Volunteer Roster – Illustrates number of volunteers that participate in the City's volunteer programs

Summary

Personnel services expenditures in the FY 2026-27 Proposed Budget reflect the City's efforts to make workforce adjustments to provide a more sound financial foundation. These workforce changes will have an impact to the current service level requirements of the public. The totality of the compensation offered and commitment to tying salary levels to market norms allows the City to hire and retain a quality workforce in line with national best practices. For additional information, please refer to the **Budget Message** in the **Budget Officer** section of this document.

For additional information regarding FTE in General Fund Departments, please refer to the **Budget Summaries** included with each Department.

Full Time Equivalent (FTE)

Five-Year Trend

Table #1

Department	Adopted 2022-23	Adopted 2023-24	Adopted 2024-25	Adopted 2025-26	Proposed 2026-27
Administration	6.74	8.50	7.50	6.50	6.50
Finance	5.90	6.95	4.90	4.85	4.90
Engineering	6.99	6.66	7.16	9.33	9.48
Community Development	8.08	8.08	8.33	8.08	7.58
Police	52.27	52.31	52.06	48.03	48.40
Municipal Court	4.46	4.46	4.36	4.81	4.68
Fire	51.78	*see below	--	--	--
Parks & Recreation	24.71	24.11	25.91	26.58	25.76
Park Maintenance	10.49	12.48	12.42	11.72	12.45
Library	16.77	16.84	17.31	15.22	14.29
General Fund - Total	**188.19**	**140.39**	**139.95**	**135.12**	**134.04**

Department	Adopted 2022-23	Adopted 2023-24	Adopted 2024-25	Adopted 2025-26	Proposed 2026-27
Affordable Housing Fund	**-**	**1.00**	**0.75**	**1.00**	**0.75**
Street Fund	**10.04**	**9.90**	**9.97**	**10.57**	**11.70**
Airport Fund	**-**	**0.50**	**0.50**	**1.00**	**1.00**
Building Fund	**4.34**	**4.34**	**4.34**	**4.34**	**4.84**
Wastewater Services					
Administration	2.10	2.85	2.85	2.60	2.50
Plant	9.39	9.44	9.50	10.50	11.48
Environmental Services	5.07	5.36	5.35	4.35	4.29
Conveyance Systems	5.40	5.50	5.40	5.10	5.10
Wastewater Services - Total	**21.96**	**23.15**	**23.10**	**22.55**	**23.37**
Information Systems & Services	**4.00**	**4.00**	**4.00**	**4.00**	**4.00**
Subtotal City Employees - FTE's	**228.53**	**183.28**	**182.61**	**178.58**	**179.70**
Difference from prior year (removing FD transition)				**+1.12**	
***Fire District (FD) Transition**	**-**	**50.94**	**-**	**-**	**-**

Change in Full Time Equivalent (FTE) --- 2026 Adopted to 2027 Proposed Budget

Table #2

Positions - By Department	Change in FTE
Administration	
No change	0.00
	0.00
Finance	
Financial Services Specialist	0.05
	0.05
Engineering	
Development Permit Coordinator	0.25
Emergency Management Coordinator	(0.50)
Engineering Program Manager	(1.00)
Engineering Technician	(0.92)
Management Support Specialist - Senior	0.40
Project Engineer	1.92
	0.15
Community Development	
Community Development Special Projects I	(1.00)
Development Permit Coordinator	0.25
Planning Manager	(0.25)
Associate Planner - Housing	0.50
	(0.50)
Municipal Court	
Financial Services Specialist	(0.05)
Municipal Court - Interpreter	(0.08)
	(0.13)

Positions - By Department	Change in FTE
Police	
Management Support Specialist	1.00
Police Officer - Investigations	(1.00)
Extra Help - Police Reserves	0.20
Extra Help - Investigations	0.17
	0.37
Parks & Recreation	
Customer Service Assistant - AC	0.10
Head Guard - AC	(0.58)
Head Guard Shift Supervisor - AC	(0.31)
Lifeguard - AC	0.67
Recreation Program Instructor 2 - AC	0.23
Swim Instructor - AC	0.18
Customer Service Assistant - CC	(0.72)
Program Assistant - CC	0.06
Recreation Assistant - CC	(0.15)
Recreation Program Instructor 1, 2, & 3 - CC	0.39
Program Assistant - Sports	(0.32)
Recreation Assistant - Sports	(0.03)
Recreation Program Instructor 2 - Sports	0.01
Customer Service Assistant - SC	(0.24)
Recreation Program Instructor 2 & 3 - SC	(0.11)
	(0.82)

Positions - By Department	Change in FTE
Park Maintenance	
Senior Utility Worker	1.00
Utility Worker II	(1.00)
Extra Help - Park Maintenance	0.73
	0.73
Library	
Library Manager	2.49
Library Supervisor	(2.50)
Librarian	(0.73)
Library Specialist	(0.11)
Library Technician	(0.06)
Library Assistant	(0.02)
	(0.93)
Affordable Housing	
Associate Planner - Housing	(0.50)
Planning Manager	0.25
	(0.25)
Street	
Management Support Specialist - Se	0.20
Utility Worker II - Street Sweeping	1.00
Extra Help - Streets	(0.07)
	1.13

Positions - By Department	Change in FTE
Airport	
No change	0.00
	0.00
Building	
Development Permit Coordinator	0.50
	0.50
Wastewater Services	
Project Engineer	(0.50)
Wastewater Maintenance Supervisor	1.00
Management Support Specialist - Se	0.40
Wastewater Operator II	3.00
Wastewater Operator I	(3.00)
Extra Help - WWS	(0.08)
	0.82
Information Systems	
No change	**0.00**
Total Change in Full Time Equivalent (FTE)	**1.12**

Number of Employees and Volunteers

Table #3

March 2026 Actual

General Fund	Employees Full Time	Employees Part Time	Volunteers See Volunteer Roster	Grand Total
Administration	6	-	25	31
Finance	5	-	-	5
Engineering	7	1	-	8
Planning	5	-	94	99
Police	40	4	3	47
Municipal Court	4	1	-	5
Parks & Recreation				
Administration	-	-	-	-
Aquatic Center	3	46	-	49
Community Center & Rec Programs	3	20	4	27
Recreation Sports	1	22	174	197
Senior Center	1	4	67	72
Park Maintenance	9	-	328	337
Library	8	13	163	184
General Fund - Total	**92**	**111**	**858**	**1,061**

Other Funds	Employees Full Time	Employees Part Time	Volunteers See Volunteer Roster	Grand Total
Affordable Housing	**1**	-	**14**	**15**
Street	**9**	**1**	**135**	**145**
Airport Maintenance	**1**	-	**6**	**7**
Building	**4**	**1**	-	**5**
Wastewater Services				
Administration	1	1	-	2
Plant	9	-	-	9
Environmental Services	4	-	-	4
Conveyance Systems	6	-	-	6
Stormwater	-	-	11	11
Wastewater Services - Total	**20**	**1**	**11**	**32**
Information Systems & Services	**4**	-	-	**4**
Total City Employees & Volunteers	**131**	**114**	**1,024**	**1,254**

Volunteer Roster - 2025

Table #4

Department	# of Volunteers
Administration	
City Council	7
Budget Committee	7
Diversity & Equity Inclusion Advisory Committee	10
Legal Support	1
	25
Police	
Police Reserves **(a)**	2
Other Police Volunteers **(b)**	1
	3
Library	
Volunteers	**163**
Planning	
ADA Transition Plan Project Advisory Committee	7
Historic Landmarks Committee	5
Landscape Review Committee	5
McMinnville Economic Vitality Leadership Council	14
McMinnville Planning Commission	9
McMinnville Urban Renewal Advisory Committee	12
Southwest Area Plan	20
Third Street Improvement Project	22
	94

(a) Police Reserves are not paid a wage for their volunteer efforts; however, the Reserves are paid for security at events such as weddings, soccer games, and school paid

(b) Other Police Volunteers include the police auxiliary and police parking patrol.

Department	# of Volunteers
Parks & Recreation	
Aquatic Center **(c) (d)**	-
Community Center	4
Recreational Sports **(e)**	174
Senior Center Volunteers	67
	245
Park Maintenance	
Park Project Volunteers	**328**
Affordable Housing	
McMinnville Affordable Housing Committee	**14**
Street	
Volunteers	**135**
Airport	
Airport Commission	**6**
Wastewater Services	
Stormwater/Wastewater PAC	**11**
Total Volunteers	**1,024**

(c) The McMinnville Swim Club and High School host a variety of competition swim events at the Aquatic Center during which parents and other community members assist. There are approximately 45 volunteers for these events.

(d) The Survival Swimming Program provides up to 5-8 hours of swimming instruction specifically targeting water safety skills. For the past 50 years this program has taught every 3rd grade classroom in the McMinnville School District. In addition. Amity, and many private schools in McMinnville sometimes participate in this program. The program utilizes approximately 75 volunteers (recruited by school PE teachers) to teach basic swimming and survival skills to the kids. Aquatic Center staff train and supervise the volunteers and provide advanced swimming and water safety instruction.

(e) Recreational Sports Volunteers serve as head coaches for youth sports teams. Many of these volunteers were coaches for multiple teams in multiple sports. These 174 people coached 230 teams. This number does not include the many unofficial volunteers who assisted the head coaches at practices and games.

Semi-Monthly Salary Schedule - General Service
July 1, 2026
2.7% Proposed COLA Increase

		Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8
Range: F101	**Semi-Monthly**	6,086	6,305	6,521	6,738	6,956	7,173	7,392	7,608
	Hourly	*70.24*	*72.75*	*75.25*	*77.75*	*80.26*	*82.78*	*85.28*	*87.80*
City Manager									
		Step 9	**Step 10**	**Step 11**	**Step 12**	**Step 13**	**Step 14**	**Step 15**	
	Semi-Monthly	7,825	8,043	8,259	8,478	8,696	8,913	9,130	
	Hourly	*90.29*	*92.80*	*95.31*	*97.81*	*100.34*	*102.83*	*105.35*	

		Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8
Range: E82	**Semi-Monthly**	5,189	5,373	5,559	5,744	5,930	6,114	6,301	6,487
	Hourly	*59.86*	*62.01*	*64.14*	*66.28*	*68.43*	*70.57*	*72.69*	*74.84*
City Attorney									
Community Development Director									
Finance Director									
Human Resources Director									
Information Services Director		**Step 9**	**Step 10**	**Step 11**	**Step 12**	**Step 13**	**Step 14**	**Step 15**	
Library Director	**Semi-Monthly**	6,669	6,856	7,041	7,227	7,411	7,598	7,783	
Parks & Rec Director	**Hourly**	*76.98*	*79.11*	*81.26*	*83.39*	*85.52*	*87.64*	*89.80*	
Police Chief									
Public Works Director									

		Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8
Range: D62	**Semi-Monthly**	4,111	4,257	4,405	4,551	4,697	4,845	4,992	5,138
	Hourly	*47.44*	*49.13*	*50.83*	*52.52*	*54.22*	*55.90*	*57.60*	*59.30*
Airport Administrator									
City Engineer									
Maintenance and Operations Superintendent									
Planning Manager									
Police Captain		**Step 9**	**Step 10**	**Step 11**	**Step 12**	**Step 13**	**Step 14**	**Step 15**	
Wastewater Services Manager	**Semi-Monthly**	5,286	5,432	5,580	5,727	5,872	6,019	6,166	
	Hourly	*60.99*	*62.68*	*64.37*	*66.07*	*67.76*	*69.46*	*71.15*	

		Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8
	Semi-Monthly	3,931	4,072	4,212	4,351	4,493	4,633	4,775	4,914
Range: D61	Hourly	*45.36*	*46.97*	*48.59*	*50.22*	*51.84*	*53.46*	*55.09*	*56.70*
City Recorder		**Step 9**	**Step 10**	**Step 11**	**Step 12**	**Step 13**	**Step 14**	**Step 15**	
	Semi-Monthly	5,055	5,195	5,335	5,475	5,615	5,757	5,897	
	Hourly	*58.32*	*59.94*	*61.56*	*63.18*	*64.80*	*66.43*	*68.04*	

Range: C51									
Communications & Engagement Manager		**Step 1**	**Step 2**	**Step 3**	**Step 4**	**Step 5**	**Step 6**	**Step 7**	**Step 8**
Court Supervisor	Semi-Monthly	3,437	3,561	3,681	3,805	3,928	4,049	4,174	4,296
Information Services Administrator	Hourly	*39.65*	*41.08*	*42.49*	*43.89*	*45.31*	*46.74*	*48.15*	*49.58*
Library Manager									
Maintenance and Operations Supervisor									
Project Manager - Engineering		**Step 9**	**Step 10**	**Step 11**	**Step 12**	**Step 13**	**Step 14**	**Step 15**	
Recreation Manager	Semi-Monthly	4,418	4,542	4,665	4,787	4,911	5,032	5,157	
Senior Planner	Hourly	*50.99*	*52.40*	*53.83*	*55.24*	*56.67*	*58.08*	*59.49*	
Support Services Manager									
Wastewater Maintenance Supervisor									
Wastewater Services Supervisor									

		Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8
	Semi-Monthly	3,212	3,326	3,441	3,557	3,670	3,787	3,902	4,015
Range: C43	Hourly	*37.05*	*38.39*	*39.71*	*41.03*	*42.36*	*43.70*	*45.00*	*46.33*
Facility Maintenance Coordinator									
Financial Services Administrator		**Step 9**	**Step 10**	**Step 11**	**Step 12**	**Step 13**	**Step 14**	**Step 15**	
Project Engineer	Semi-Monthly	4,131	4,246	4,359	4,474	4,588	4,705	4,819	
	Hourly	*47.65*	*48.97*	*50.29*	*51.64*	*52.94*	*54.28*	*55.60*	

		Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8
Range: C42	**Semi-Monthly**	3,032	3,142	3,249	3,358	3,466	3,575	3,681	3,791
	Hourly	*34.99*	*36.24*	*37.50*	*38.74*	*40.00*	*41.23*	*42.49*	*43.75*
Associate Planner									
Combination Inspector, Senior									
Financial Services Analyst		**Step 9**	**Step 10**	**Step 11**	**Step 12**	**Step 13**	**Step 14**	**Step 15**	
Librarian	**Semi-Monthly**	3,901	4,007	4,116	4,224	4,332	4,440	4,550	
	Hourly	*44.99*	*46.24*	*47.50*	*48.75*	*49.99*	*51.24*	*52.50*	

		Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8
Range: C41	**Semi-Monthly**	2,853	2,956	3,057	3,160	3,260	3,362	3,465	3,566
	Hourly	*32.93*	*34.10*	*35.28*	*36.45*	*37.62*	*38.79*	*39.98*	*41.15*
Combination Inspector									
Development Permit Coordinator									
GIS/CAD Specialist									
Human Resources Analyst		**Step 9**	**Step 10**	**Step 11**	**Step 12**	**Step 13**	**Step 14**	**Step 15**	
Planning Analyst									
Recreation Supervisor	**Semi-Monthly**	3,668	3,770	3,873	3,973	4,076	4,178	4,282	
	Hourly	*42.33*	*43.50*	*44.68*	*45.86*	*47.05*	*48.22*	*49.38*	

		Step 1	Step 2	Step 3	Step 4	Step 5	Step 6
Range: B32	**Semi-Monthly**	2,738	2,849	2,958	3,067	3,175	3,285
	Hourly	*31.60*	*32.85*	*34.13*	*35.37*	*36.65*	*37.92*
Development Review Specialist							
Engineering Technician							
Environmental Compliance Specialist							
Senior Information Services Specialist		**Step 7**	**Step 8**	**Step 9**	**Step 10**	**Step 11**	
Laboratory Technician, Senior	**Semi-Monthly**	3,396	3,504	3,614	3,724	3,833	
Management Support Supervisor	**Hourly**	*39.17*	*40.44*	*41.71*	*42.97*	*44.23*	
Plant Mechanic, Senior							
Senior Utility Worker							
Wastewater Operator, Senior							
Extra Help - Investigations							

Range: B24		Step 1	Step 2	Step 3	Step 4	Step 5	Step 6
	Semi-Monthly	2,457	2,555	2,654	2,751	2,851	2,949
Code Compliance Officer - Lead	Hourly	*28.36*	*29.49*	*30.61*	*31.75*	*32.88*	*34.02*
Environmental Compliance Specialist							
Laboratory Technician							
Management Support Specialist, Senior (Lead)		**Step 7**	**Step 8**	**Step 9**	**Step 10**	**Step 11**	
Mechanic - Maintenance and Operations	Semi-Monthly	3,047	3,146	3,244	3,341	3,440	
Plant Mechanic	Hourly	*35.16*	*36.30*	*37.41*	*38.57*	*39.69*	
Recreation Program Coordinator							
Wastewater Operator II							

Range: B23		Step 1	Step 2	Step 3	Step 4	Step 5	Step 6
	Semi-Monthly	2,224	2,313	2,402	2,489	2,579	2,668
Court Clerk, Senior	Hourly	*25.65*	*26.68*	*27.71*	*28.74*	*29.76*	*30.79*
Development Customer Service Technician							
Library Specialist							
Management Support Specialist (Lead)		**Step 7**	**Step 8**	**Step 9**	**Step 10**	**Step 11**	
Management Support Specialist, Senior							
Utility Worker II	Semi-Monthly	2,756	2,847	2,935	3,023	3,113	
	Hourly	*31.82*	*32.84*	*33.86*	*34.90*	*35.91*	

Range: B22		Step 1	Step 2	Step 3	Step 4	Step 5	Step 6
	Semi-Monthly	2,036	2,117	2,200	2,281	2,362	2,444
Code Compliance Officer	Hourly	*23.50*	*24.44*	*25.38*	*26.33*	*27.27*	*28.20*
Financial Services Specialist							
Management Support Specialist							
Management Support Technician, (Lead)		**Step 7**	**Step 8**	**Step 9**	**Step 10**	**Step 11**	
Recreation Program Instructor 3							
Wastewater Operator I	Semi-Monthly	2,524	2,607	2,689	2,770	2,851	
	Hourly	*29.14*	*30.07*	*31.03*	*31.96*	*32.89*	

Range: B21		Step 1	Step 2	Step 3	Step 4	Step 5	Step 6
	Semi-Monthly	1,849	1,924	1,998	2,071	2,145	2,220
	Hourly	*21.35*	*22.20*	*23.05*	*23.90*	*24.76*	*25.60*
Court Clerk I							
Head Guard - Shift Supervisor		**Step 7**	**Step 8**	**Step 9**	**Step 10**	**Step 11**	
Library Technician							
Management Support Technician	Semi-Monthly	2,293	2,368	2,441	2,516	2,590	
Recreation Program Instructor 2	Hourly	*26.47*	*27.32*	*28.17*	*29.03*	*29.89*	
Utility Worker I							
Extra Help - Engineering							

Range: A12		Step 1	Step 2	Step 3	Step 4	Step 5	Step 6
	Semi-Monthly	1,538	1,586	1,633	1,677	1,724	1,770
	Hourly	*17.76*	*18.29*	*18.82*	*19.37*	*19.89*	*20.43*
Library Assistant							
Head Guard		**Step 7**	**Step 8**	**Step 9**	**Step 10**	**Step 11**	
Program Assistant							
Recreation Program Instructor 1	Semi-Monthly	1,817	1,862	1,908	1,955	2,002	
Extra Help - Park Maintenance	Hourly	*20.96*	*21.48*	*22.02*	*22.56*	*23.10*	
Extra Help - Streets							
Extra Help - Wastewater							

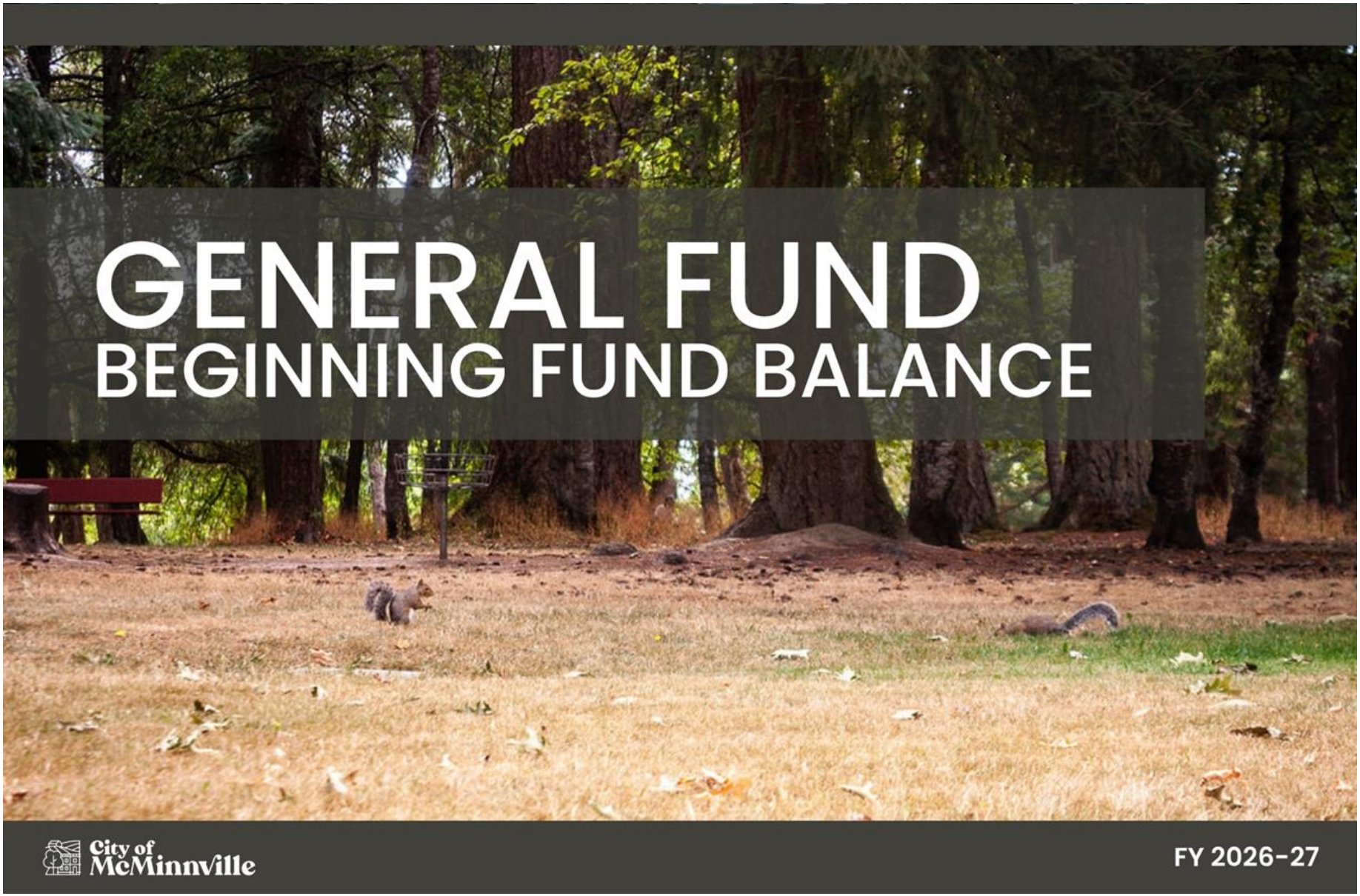
Range: A11		Step 1	Step 2	Step 3	Step 4	Step 5	Step 6
	Semi-Monthly	1,345	1,384	1,425	1,466	1,505	1,548
	Hourly	*15.52*	*15.98*	*16.43*	*16.91*	*17.36*	*17.84*
Customer Service Assistant							
Lifeguard		**Step 7**	**Step 8**	**Step 9**	**Step 10**	**Step 11**	
Recreation Assistant							
Swim Instructor	Semi-Monthly	1,587	1,627	1,668	1,707	1,746	
	Hourly	*18.30*	*18.76*	*19.24*	*19.70*	*20.16*	

City of McMinnville - Salary Schedule – Police Union

Effective: July 1, 2026 – 3% COLA

Base Semi-Monthly Salary							
Classification Title	**Range**	**Step A**	**Step B**	**Step C**	**Step D**	**Step E**	**Step F**
Police Sergeant	160	$3,983	$4,181	$4,396	$4,611	$4,844	$5,085
Police Corporal	157	$3,638	$3,820	$4,009	$4,213	$4,422	$4,647
Police Officer	150	$3,385	$3,552	$3,733	$3,920	$4,114	$4,322
Police Officer - Recruit	150R	$3,225					
Parking Enforcement Specialist Police Evidence and Property Technician	130	$2,524	$2,649	$2,784	$2,921	$3,067	$3,218
Police Records Specialist	120	$2,346	$2,465	$2,587	$2,716	$2,853	$2,995

Other Pay	
Title	**Percentage of Base Salary**
Incentive Pay – Per Pay Period	
Advanced DPSST Certificate	8.0%
Intermediate DPSST Certificate	4.0%
Associates of Arts or Science Degree	2.0%
Bachelor of Arts or Science Degree	4.0%
Bilingual in Spanish (street level fluency)	5.0%
Bilingual in Spanish (court-certified fluency)	10.0%
American Sign Language (ASL) certified	5.0%
Assignment Pay – Per Pay Period	
Detective	5.0%
Police Training Officer (PTO)	2.0%
Canine Handler	8.5%
Motorcycle Officer	5.0%
School Resource Officer (SRO)	5.0%
Medical-Legal Death Investigator (MDI)	1.0%
Assignment Pay – Per 30 Minute Increment	
Police Training Officer (PTO)	3.0%
Non-Sworn Training	5.0%
Officer in Charge (OIC)	5.0%
Drug Recognition Expert (DRE)	1.0%


GENERAL FUND
BEGINNING FUND BALANCE
City of McMinnville
FY 2026-27

General Fund - Beginning Fund Balance

Core Services

This section accounts for the beginning fund balance of the General Fund, representing resources carried forward from the prior fiscal year. These funds include both unrestricted and designated balances that are available to support operations, reserves, and planned expenditures in FY2026–27.

Budget Highlights

This section reflects progress in strengthening the City's financial position, with reserves meeting policy targets and initial investments in capital needs. Continued discipline and shared focus will be needed to address remaining long-term challenges.

The beginning fund balance reflects resources carried forward from the prior fiscal year and serves as the foundation for maintaining reserves, supporting operations, and addressing capital needs.

At July 1, 2026, the General Fund beginning balance is estimated at $8.8 million, with $6.03 million available as unrestricted funds.

Reserve Position

- General Fund Reserve:
  Unrestricted reserves are projected to increase from $6.03 million to $6.34 million by June 30, 2027, representing a net increase of approximately $310,000.
  Ending reserves are projected at approximately 2.7 months of operating expenditures, exceeding Council policy targets.
- Capital Reserve:
  The proposed budget adds $1 million to the capital reserve to begin addressing deferred maintenance and capital needs across City facilities and equipment.
- Policy Alignment:
  The City has met its reserve policy goal of maintaining at least two months of operating reserves, following prior reductions and continued fiscal discipline.

Designated Fund Balances

- Grants:
  No carryover of multi-year grant funds is anticipated into FY2026–27.
- Committed (ARPA) Funds:
  Remaining American Rescue Plan Act (ARPA) funds total approximately $1.4 million at the start of the fiscal year.

Challenges & Opportunities

The City has made meaningful progress in rebuilding reserves and strengthening its financial position. However, maintaining long-term fiscal stability will require continued discipline and strategic planning.

- Sustaining Reserve Levels:
  While reserves currently exceed policy targets, maintaining this position will require ongoing alignment between revenues and expenditures, particularly as cost pressures increase.
- Deferred Maintenance and Capital Needs:
  Existing reserves do not fully address the City's growing backlog of deferred maintenance across facilities, infrastructure, and equipment, requiring continued investment and prioritization.
- Future Cost Pressures:
  Anticipated increases in personnel, materials, and capital costs are expected to outpace revenue growth over the next several years, placing pressure on fund balance if not proactively managed.
- One-Time vs. Ongoing Resources:
  Remaining one-time resources, including ARPA funds, provide short-term flexibility but are not sustainable funding sources for ongoing service levels or long-term needs.
- Opportunity for Strategic Investment:
  The current reserve position provides a window to make targeted investments in capital needs and organizational priorities while maintaining financial stability.

Budget Document Report

01 - GENERAL FUND

Department : **No Department**
Section : **000 - No Section**
Program: **000 - No Program**

2024 ACTUAL	2025 ACTUAL	2026 AMENDED BUDGET				2027 PROPOSED BUDGET	2027 APPROVED BUDGET	2027 COUNCIL BUDGET ADOPTION
				RESOURCES				
				BEGINNING FUND BALANCE				
647,203	191,541	74,500	**4001-01**	**Designated Begin FB-General Fd - Grants**		0	0	0
883,782	0	0	**4001-07**	**Designated Begin FB-General Fd - LOSAP**		0	0	0
0	0	0	**4001-10**	**Designated Begin FB-General Fd - Donations**		95,398	0	0
				Estimate of Senior Center donations carried over from prior year				
				Donations for Mountain Bike Program	16,000			
0	0	0	**4001-25**	**Designated Begin FB-General Fd - Facility Improvements**		1,000,000	0	0
				Funds set aside for future capital improvements				
0	0	0	**4001-26**	**Designated Begin FB-General Fd - Tree Program**		265,100	0	0
				Estimate of funds designated for the Tree Program received through Community Development				
6,494,348	4,653,705	3,162,420	**4001-90**	**Designated Begin FB-General Fd - Committed**		1,408,608	0	0
				Estimate of committed funds that represent ARPA revenue replacement to be spent on projects as approved by Council				
				Balance of former ARPA funds	1,408,608			
5,105,180	5,579,761	5,047,946	**4090**	**Beginning Fund Balance**		6,033,763	0	0
				Estimated July 1 undesignated carryover from the prior year.				
0	0	0	**4097-11**	**Designated Begin Fund Balance - Donations - Police**		0	0	0
13,130,513	**10,425,007**	**8,284,866**		**TOTAL BEGINNING FUND BALANCE**		**8,802,869**	**0**	**0**
13,130,513	**10,425,007**	**8,284,866**		**TOTAL RESOURCES**		**8,802,869**	**0**	**0**


ADMINISTRATION
McMinnville
CITY HALL
City of McMinnville
FY 2026-27

General Fund - Administration

Core Services

The Administration function provides leadership, governance support, and organizational services necessary for effective City operations.

Key service areas include:

- City Manager's Office:
  - Provides organizational leadership and management oversight
  - Supports implementation of City Council goals and policy direction
  - Coordinates across departments and represents the City in external partnerships
- City Recorder Services:
  - Maintains official City records and legislative history
  - Administers public records requests and municipal elections
  - Supports City Council meetings and public engagement processes
- Legal Services:
  - Provides legal counsel to the City Council, City Manager, and departments
  - Supports contract review, risk management, and regulatory compliance
- Human Resources:
  - Provides support for personnel policies, recruitment, classification, benefits administration, and compliance
  - Supports organizational training, performance management, and employee relations
- Communications and Engagement:
  - Provides strategic communication support across departments
  - Supports public information, outreach, and community engagement efforts aligned with City priorities
- City Hall and Property Support:
  - Oversight of City-owned facilities and general government property not assigned to specific departments

Budget Highlights

The Administration function supports the overall governance, leadership, and organizational operations of the City, including executive management, legal services, records management, human resources, communications, and general government support.

Key highlights include:

- Organizational Support and Coordination:
  Administration continues to support City Council, executive leadership, and departments through policy implementation, communication, and operational oversight
- Legal Services:
  Legal services budget reflects the majority of the City's legal needs, with adjustments based on two years of in-house counsel experience
  Professional services have been right-sized based on actual usage while maintaining flexibility for emerging needs
- Property Tax Levy Restoration:
  Completion of restoring the City's permanent property tax rate following the separation of the McMinnville Fire District, improving long-term financial stability
- ARPA Alignment and Cost Discipline:
  Continued shift of ARPA funds to true one-time expenses, consistent with original intent
  Eliminated the iHeartMac community engagement platform after evaluating return on investment and determining it did not warrant ongoing General Fund support
  Will continue to prioritize community engagement using more direct and cost-effective approaches across departments
- Operational Efficiency:
  Continued focus on maintaining core service levels while operating with limited staffing resources across several administrative functions

Challenges & Opportunities

The Administration function continues to balance limited staffing resources with increasing organizational complexity and service expectations.

- Capacity Constraints:
  Several administrative functions, including the City Recorder's Office, operate with limited staffing, impacting responsiveness and service levels as organizational demands grow.
- Organizational Complexity and Support Needs:

Increasing coordination demands across departments, projects, and external partners require continued focus on efficient internal processes and communication.

- Legal Service Flexibility:

  While legal services have been right-sized based on recent experience, maintaining flexibility to respond to emerging legal needs remains critical.

- Workforce Support and Organizational Capacity:

  Continued investment in human resources functions will be important to support recruitment, retention, compliance, and overall organizational effectiveness.

- Opportunity for Process and Service Improvements:

  Continued refinement of internal processes, communication strategies, and service delivery models presents opportunities to improve efficiency and organizational effectiveness.

Department Cost Summary

	FY 2024-25 Actual	FY 2025-26 Budget	FY 2026-27 Proposed Budget
Revenues	$1,001	$9,231	$6,000
Intergovernmental	$0	$0	$0
Charges for Services	$0	$0	$0
Miscellaneous	$1,001	$9,231	$6,000
Expenses	$2,300,387	$2,476,772	$3,279,507
Personnel Services	$1,190,124	$1,238,273	$1,261,845
Materials and Services	$1,099,404	$1,118,761	$1,011,863
Capital Outlay	$10,859	$119,738	$1,005,799

Full-Time Equivalents (FTE)

	FY 2024-25	FY 2025-26	FY 2026-27
General Fund - Administration	7.50	6.50	6.50

Budget Document Report

01 - GENERAL FUND

Department : 01 - Administration
Section : 002 - City Manager's Office
Program: 000 - No Program

2024 ACTUAL	2025 ACTUAL	2026 AMENDED BUDGET			2027 PROPOSED BUDGET	2027 APPROVED BUDGET	2027 COUNCIL BUDGET ADOPTION
				RESOURCES			
				MISCELLANEOUS			
3,041	0	0	6600	Other Income	0	0	0
3,041	**0**	**0**		**TOTAL MISCELLANEOUS**	**0**	**0**	**0**
3,041	**0**	**0**		**TOTAL RESOURCES**	**0**	**0**	**0**

01 - GENERAL FUND

Department : 01 - Administration
Section : 002 - City Manager's Office
Program: 000 - No Program

2024 ACTUAL	2025 ACTUAL	2026 AMENDED BUDGET			2027 PROPOSED BUDGET	2027 APPROVED BUDGET	2027 COUNCIL BUDGET ADOPTION
				REQUIREMENTS			
				PERSONNEL SERVICES			
4,279	-295	0	**7000**	**Salaries & Wages**	0	0	0
310,369	353,127	323,641	**7000-05**	**Salaries & Wages - Regular Full Time**	324,724	0	0
				City Recorder - 0.20 FTE			
				Communications & Engagement Manager - 1.00 FTE			
				City Manager - 1.00 FTE			
87	0	0	**7000-15**	**Salaries & Wages - Temporary**	0	0	0
2,472	1,303	2,500	**7000-20**	**Salaries & Wages - Overtime**	1,004	0	0
6,000	6,000	6,000	**7000-30**	**Salaries & Wages - Auto Allowance**	0	0	0
400	800	0	**7000-37**	**Salaries & Wages - Medical Opt Out Incentive**	0	0	0
2,900	-189	0	**7300**	**Fringe Benefits**	0	0	0
17,579	19,949	17,588	**7300-05**	**Fringe Benefits - FICA - Social Security**	19,078	0	0
4,764	5,381	5,089	**7300-06**	**Fringe Benefits - FICA - Medicare**	4,723	0	0
102,680	115,877	104,564	**7300-15**	**Fringe Benefits - PERS - OPSRP - IAP**	105,731	0	0
15,507	16,403	17,069	**7300-18**	**Fringe Benefits - Retirement Benefit**	16,626	0	0
				City Manager's deferred compensation contributions - 8% of salary.			
46,977	49,815	54,826	**7300-20**	**Fringe Benefits - Medical Insurance**	51,484	0	0
6,305	6,600	6,400	**7300-22**	**Fringe Benefits - VEBA Plan**	5,400	0	0
152	164	132	**7300-25**	**Fringe Benefits - Life Insurance**	130	0	0
651	688	604	**7300-30**	**Fringe Benefits - Long Term Disability**	633	0	0
540	528	562	**7300-35**	**Fringe Benefits - Workers' Compensation Insurance**	592	0	0
49	53	46	**7300-37**	**Fringe Benefits - Workers' Benefit Fund**	41	0	0
207	1,384	2,860	**7300-45**	**Fringe Benefits - Paid Family Leave City Share**	1,303	0	0
521,917	**577,587**	**541,881**		**TOTAL PERSONNEL SERVICES**	**531,469**	**0**	**0**
				MATERIALS AND SERVICES			
0	0	1,500	**7520**	**Public Notices & Printing**	500	0	0
484	397	400	**7540**	**Employee Events**	500	0	0
				Costs shared city-wide for employee training, materials, and events.			

Department : 01 - Administration
Section : 002 - City Manager's Office
Program: 000 - No Program

2024 ACTUAL	2025 ACTUAL	2026 AMENDED BUDGET				2027 PROPOSED BUDGET	2027 APPROVED BUDGET	2027 COUNCIL BUDGET ADOPTION
11,988	8,222	8,000	**7550**	**Travel & Education**		8,000	0	0
			Professional association conferences, seminars, travel and meal costs, professional memberships, dues and subscriptions. Includes allowance for leadership training and development for City staff.					
			Interim/City Manager Travel & Training		3,500			
			City Recorder Presidential attendance at MCA Annual Conference		1,000			
			City Recorder Presidential attendance at OAMR Annual Conference		1,000			
			City Recorder Presidential attendance at IIMC Annual Conference		800			
			City Recorder Presidential attendance at WMCA Annual Conference		750			
			City Recorder Presidential attendance at AAMC Annual Conference		750			
			City Recorder Presidential attendance at OAMR Mid-Year Conference		200			
4,978	5,272	5,899	**7610-05**	**Insurance - Liability**		4,897	0	0
0	0	0	**7610-11**	**Insurance - Cyber liability**		226	0	0
8,977	8,776	5,500	**7620**	**Telecommunications**		2,880	0	0
			City Manager Phones ($960/yr for desk phone + Verizon)		960			
			City Recorder Phones ($960/yr for desk phone + Verizon)		960			
			Communications & Engagement Manager Phones ($960/yr for desk phone + Verizon)		960			
1,274	1,342	2,000	**7660**	**Materials & Supplies**		1,500	0	0
1,271	706	1,500	**7660-05**	**Materials & Supplies - Office Supplies**		1,000	0	0
45	2	300	**7660-15**	**Materials & Supplies - Postage**		200	0	0
566	95,626	0	**7750**	**Professional Services**		100	0	0
2,884	3,600	5,150	**7750-01**	**Professional Services - Audit & other city-wide prof svc**		4,570	0	0
			Costs shared city-wide for audit, Section 125 plan administrative fees, and other miscellaneous professional service expenses					
6,222	5,830	4,996	**7840**	**M & S Computer Charges**		5,933	0	0
			I.S. Fund materials & supplies costs shared city-wide					
			Sent from Allocation "Materials & Services-Shared - IS Cost Allocation - M&S Shared (General Fund)" (1.24%)		5,933			
5,831	1,954	2,900	**7840-02**	**M & S Computer Charges - City Manager's Office**		2,600	0	0
			Sent from Allocation "Materials & Services-Specific - IS Cost Allocation - M&S Specific (City Mgrs Office)" (100.00%)		2,600			

Department : 01 - Administration
Section : 002 - City Manager's Office
Program: 000 - No Program

2024 ACTUAL	2025 ACTUAL	2026 AMENDED BUDGET				2027 PROPOSED BUDGET	2027 APPROVED BUDGET	2027 COUNCIL BUDGET ADOPTION
			Office 365 Licensing - $1400					
			Adobe Pro Renewals - $1200					
54,198	55,647	57,475	**8000**	**City Memberships**		57,779	0	0
			League of Oregon Cities		31,925			
			Mid-Willamette Valley Council of Governments		23,153			
			International City/County Management Association		1,200			
			McMinnville Area Chamber of Commerce		721			
			Oregon City/County Management Association		455			
			International Institute of Municipal Clerks		235			
			Oregon Association of Municipal Recorders		90			
98,720	**187,374**	**95,620**		**TOTAL MATERIALS AND SERVICES**		**90,685**	**0**	**0**
				CAPITAL OUTLAY				
1,530	237	843	**8750**	**Capital Outlay Computer Charges**		637	0	0
			I.S. Fund capital outlay costs shared city-wide					
			Sent from Allocation "Capital Outlay-Shared - IS Cost Allocation - CO Shared (General Fund)" (1.24%)		637			
1,530	**237**	**843**		**TOTAL CAPITAL OUTLAY**		**637**	**0**	**0**
622,167	**765,198**	**638,344**		**TOTAL REQUIREMENTS**		**622,791**	**0**	**0**

Budget Document Report

01 - GENERAL FUND

Department : 01 - Administration
Section : 003 - City Hall & City Property
Program: 000 - No Program

2024 ACTUAL	2025 ACTUAL	2026 AMENDED BUDGET			2027 PROPOSED BUDGET	2027 APPROVED BUDGET	2027 COUNCIL BUDGET ADOPTION
				RESOURCES			
				INTERGOVERNMENTAL			
0	0	0	4771	Business Oregon (State)	0	0	0
0	**0**	**0**		**TOTAL INTERGOVERNMENTAL**	**0**	**0**	**0**
				CHARGES FOR SERVICES			
0	0	0	5400-02	Property Rentals - The Nelson House	0	0	0
0	**0**	**0**		**TOTAL CHARGES FOR SERVICES**	**0**	**0**	**0**
0	**0**	**0**		**TOTAL RESOURCES**	**0**	**0**	**0**

Department : 01 - Administration
Section : 003 - City Hall & City Property
Program: 000 - No Program

2024 ACTUAL	2025 ACTUAL	2026 AMENDED BUDGET				2027 PROPOSED BUDGET	2027 APPROVED BUDGET	2027 COUNCIL BUDGET ADOPTION
				REQUIREMENTS				
				MATERIALS AND SERVICES				
1,352	1,366	1,420	**7515**	**City Services Charge expense**		1,420	0	0
15,729	17,031	18,500	**7600**	**Utilities**		20,000	0	0
				For City Hall, Civic Hall and rental building				
4,666	5,022	5,620	**7610-05**	**Insurance - Liability**		7,661	0	0
19,765	24,279	29,863	**7610-10**	**Insurance - Property**		26,182	0	0
0	0	0	**7610-11**	**Insurance - Cyber liability**		353	0	0
6,691	6,475	7,350	**7620**	**Telecommunications**		9,100	0	0
				Ziply Fiber	5,000			
				YC Telecom-conference room	2,100			
				Verizon Wireless 1/3 admin cell phones	2,000			
25,399	26,270	26,300	**7650-10**	**Janitorial - Services**		27,615	0	0
750	584	1,200	**7650-15**	**Janitorial - Supplies**		700	0	0
28	0	150	**7660**	**Materials & Supplies**		0	0	0
0	513	500	**7720-06**	**Repairs & Maintenance - Equipment**		0	0	0
5,522	16,440	20,000	**7720-08**	**Repairs & Maintenance - Building Repairs**		12,000	0	0
				General City Hall and Civic Hall repair needs				
2,267	2,826	7,500	**7720-10**	**Repairs & Maintenance - Building Maintenance**		5,000	0	0
				City Hall/Civic Hall building maintenance needs - carpet cleaning, pressure washing, etc.	5,000			
401	8,860	15,000	**7720-12**	**Repairs & Maintenance - Grounds**		15,000	0	0
				General City property camp clean up	10,000			
				City Hall/Civic Hall grounds	5,000			
28,837	13,841	19,950	**7720-34**	**Repairs & Maintenance - Parking Structure & Lots**		16,400	0	0
				Flower baskets	6,400			
				Lighting	5,000			
				Miscellaneous repairs	5,000			

Department : 01 - Administration
Section : 003 - City Hall & City Property
Program: 000 - No Program

2024 ACTUAL	2025 ACTUAL	2026 AMENDED BUDGET				2027 PROPOSED BUDGET	2027 APPROVED BUDGET	2027 COUNCIL BUDGET ADOPTION
6,119	6,964	7,500	**7740-05**	**Rental Property Repair & Maint - Building**		6,500	0	0
			Rental property upkeep expenses including utilities					
1,118	1,080	1,250	**7750**	**Professional Services**		1,300	0	0
			Records Management		1,300			
12,108	7,364	9,000	**7780-17**	**Contract Services - Parking Structure & Lots**		7,500	0	0
			Lot Sweeping		7,500			
17,911	17,916	36,000	**7790**	**Maintenance & Rental Contracts**		19,710	0	0
			Security system, floor mat cleaning, heating system maintenance, pest control, copier lease, postage machine lease					
			Vestis		5,160			
			Security		4,025			
			Pitney Bowes		3,945			
			Copier		2,700			
			CBM		2,280			
			Orkin		1,600			
5,400	5,400	6,000	**7790-05**	**Maintenance & Rental Contracts - Water & Light Fiber Net**		5,500	0	0
154,063	**162,229**	**213,103**		**TOTAL MATERIALS AND SERVICES**		**181,941**	**0**	**0**
				CAPITAL OUTLAY				
0	9,227	114,000	**8800**	**Building Improvements**		1,001,040	0	0
			Parking Structure Repairs		183,430			
			Public Works Modular Bldg - 50% & Backflow Preventer		157,020			
			Riverside Dog Park Drainage Improvements		150,000			
			Library Skybridge Repairs & HVAC Controls Update		127,000			
			Nelson House Sidewalk and Tree Replacements		80,000			
			Aquatic Center Pool Painting & Lighting Repairs		65,000			
			Public Safety Building Boiler Replacements		50,000			
			City Hall Painting		50,000			
			Community Center Sidewalk Repairs		41,210			
			Senior Center HVAC replacements, Down spout Replacements		31,000			

Department : 01 - Administration
Section : 003 - City Hall & City Property
Program: 000 - No Program

2024 ACTUAL	2025 ACTUAL	2026 AMENDED BUDGET				2027 PROPOSED BUDGET	2027 APPROVED BUDGET	2027 COUNCIL BUDGET ADOPTION
				Aquatic Center Skylights	30,000			
				Civic Hall Fire Alarm Panel & Intrusion Alarms	20,000			
				City Hall Garage Roof Replacement	16,380			
4,272,595	0	0	**8900**	**Land Acquisition**		0	0	0
67,257	0	0	**8925**	**Capital Pollution Remediation**		0	0	0
4,339,852	**9,227**	**114,000**		**TOTAL CAPITAL OUTLAY**		**1,001,040**	**0**	**0**
4,493,914	**171,456**	**327,103**		**TOTAL REQUIREMENTS**		**1,182,981**	**0**	**0**

01 - GENERAL FUND

Department : 01 - Administration
Section : 005 - Mayor & City Council
Program: 000 - No Program

2024 ACTUAL	2025 ACTUAL	2026 AMENDED BUDGET			2027 PROPOSED BUDGET	2027 APPROVED BUDGET	2027 COUNCIL BUDGET ADOPTION
				REQUIREMENTS			
				PERSONNEL SERVICES			
83,496	97,245	91,227	**7000-05**	**Salaries & Wages - Regular Full Time**	96,496	0	0
			City Recorder - 0.80 FTE				
3,620	0	0	**7000-15**	**Salaries & Wages - Temporary**	0	0	0
3,365	13	0	**7000-20**	**Salaries & Wages - Overtime**	0	0	0
100	200	0	**7000-37**	**Salaries & Wages - Medical Opt Out Incentive**	0	0	0
5,659	6,307	5,962	**7300-05**	**Fringe Benefits - FICA - Social Security**	5,983	0	0
1,324	1,475	1,429	**7300-06**	**Fringe Benefits - FICA - Medicare**	1,399	0	0
25,691	29,561	29,841	**7300-15**	**Fringe Benefits - PERS - OPSRP - IAP**	31,323	0	0
9,956	13,498	14,886	**7300-20**	**Fringe Benefits - Medical Insurance**	16,832	0	0
800	2,400	1,600	**7300-22**	**Fringe Benefits - VEBA Plan**	1,600	0	0
61	56	48	**7300-25**	**Fringe Benefits - Life Insurance**	47	0	0
212	227	202	**7300-30**	**Fringe Benefits - Long Term Disability**	228	0	0
89	73	82	**7300-35**	**Fringe Benefits - Workers' Compensation Insurance**	77	0	0
18	17	17	**7300-37**	**Fringe Benefits - Workers' Benefit Fund**	15	0	0
58	445	785	**7300-45**	**Fringe Benefits - Paid Family Leave City Share**	386	0	0
172	0	452	**7400-10**	**Fringe Benefits - Volunteers - Workers' Compensation Insurance**	0	0	0
134,622	**151,516**	**146,531**		**TOTAL PERSONNEL SERVICES**	**154,386**	**0**	**0**
				MATERIALS AND SERVICES			
8,457	318	1,000	**7520**	**Public Notices & Printing**	1,000	0	0
432	432	5,000	**7620**	**Telecommunications**	1,440	0	0
			Mayor Phone ($960/yr for desk phone + Verizon)	960			
			Councilors ($480/yr for Verizon only)	480			
3,741	645	1,500	**7660**	**Materials & Supplies**	1,000	0	0
2,523	3,984	1,000	**7660-05**	**Materials & Supplies - Office Supplies**	1,000	0	0
6	59	150	**7660-15**	**Materials & Supplies - Postage**	150	0	0
31,709	73,349	75,500	**7750**	**Professional Services**	50,000	0	0
			Intergovernmental Contracts, State lobbying, and other services.				

01 - GENERAL FUND

Department : 01 - Administration
Section : 005 - Mayor & City Council
Program: 000 - No Program

2024 ACTUAL	2025 ACTUAL	2026 AMENDED BUDGET				2027 PROPOSED BUDGET	2027 APPROVED BUDGET	2027 COUNCIL BUDGET ADOPTION
4	1	0	**7750-01**	**Professional Services - Audit & other city-wide prof svc**		0	0	0
			Costs shared city-wide for Audit, Section 125 plan administrative fees, and other miscellaneous professional service expenses					
13,756	0	15,000	**7750-06**	**Professional Services - Community Outreach**		10,000	0	0
			City Council's public communication efforts -City's birthday celebration					
16,828	24,621	21,651	**7840**	**M & S Computer Charges**		28,883	0	0
			I.S. Fund materials & supplies costs shared city-wide					
			Sent from Allocation "Materials & Services-Shared - IS Cost Allocation - M&S Shared (General Fund)" (6.02%)		28,883			
2,792	2,700	12,100	**7840-03**	**M & S Computer Charges - City Council**		7,440	0	0
			Sent from Allocation "Materials & Services-Specific - IS Cost Allocation - M&S Specific (City Council)" (100.00%)		7,440			
			Shared Leased Copier - Civic Hall - $500					
			Replacement Computers - $4000					
			Office 365 Licensing - $2940					
22,868	33,015	30,000	**8005**	**Mayor/City Council Expenses**		25,000	0	0
			Including Mayor/City Council events like conference/events registrations, council meeting meals/beverages, city swag & If I Were Mayor contest					
			Contingency buffer for all other expenses (i.e. Council Chambers napkins, plates, soap, reimbursements for Mayor/Council, etc.)		12,200			
			City Council Meeting Meals		6,000			
			City Councilors Registration for Events/Dinner (i.e. MDA Dinner, Chamber Dinner)		2,520			
			City Council Conference Budget		2,280			
			City Council Meeting Beverages		1,000			
			If I Were Mayor Contest		500			
			City Branded Swag for Councilors		500			
103,115	**139,122**	**162,901**		**TOTAL MATERIALS AND SERVICES**		**125,913**	**0**	**0**
				CAPITAL OUTLAY				
4,139	1,000	3,593	**8750**	**Capital Outlay Computer Charges**		3,102	0	0
			I.S. Fund capital outlay costs shared city-wide					

Budget Document Report

01 - GENERAL FUND

Department : 01 - Administration
Section : 005 - Mayor & City Council
Program: 000 - No Program

2024 ACTUAL	2025 ACTUAL	2026 AMENDED BUDGET			2027 PROPOSED BUDGET	2027 APPROVED BUDGET	2027 COUNCIL BUDGET ADOPTION
			Sent from Allocation "Capital Outlay-Shared - IS Cost Allocation - CO Shared (General Fund)" (6.02%)	3,102			
4,139	1,000	3,593	**TOTAL CAPITAL OUTLAY**		3,102	0	0
241,876	291,638	313,025	**TOTAL REQUIREMENTS**		283,402	0	0

Budget Document Report

01 - GENERAL FUND

Department : 01 - Administration
Section : 008 - Legal
Program: 000 - No Program

2024 ACTUAL	2025 ACTUAL	2026 AMENDED BUDGET			2027 PROPOSED BUDGET	2027 APPROVED BUDGET	2027 COUNCIL BUDGET ADOPTION
				RESOURCES			
				MISCELLANEOUS			
3,047	5	0	6600	Other Income	0	0	0
0	0	0	6600-06	Other Income - Paid Leave OR	0	0	0
3,047	**5**	**0**		**TOTAL MISCELLANEOUS**	**0**	**0**	**0**
3,047	**5**	**0**		**TOTAL RESOURCES**	**0**	**0**	**0**

01 - GENERAL FUND

Department : 01 - Administration
Section : 008 - Legal
Program: 000 - No Program

2024 ACTUAL	2025 ACTUAL	2026 AMENDED BUDGET			2027 PROPOSED BUDGET	2027 APPROVED BUDGET	2027 COUNCIL BUDGET ADOPTION
				REQUIREMENTS			
				PERSONNEL SERVICES			
93,239	150,490	158,768	**7000-05**	**Salaries & Wages - Regular Full Time**	167,525	0	0
			City Attorney - 1.00 FTE				
0	0	30,140	**7000-10**	**Salaries & Wages - Regular Part Time**	34,157	0	0
			Management Support Specialist - Senior - Legal - 0.50 FTE				
0	0	0	**7000-20**	**Salaries & Wages - Overtime**	0	0	0
2,809	0	0	**7000-32**	**Salaries & Wages - Moving Allowance**	0	0	0
5,575	9,067	11,428	**7300-05**	**Fringe Benefits - FICA - Social Security**	12,504	0	0
1,304	2,120	2,739	**7300-06**	**Fringe Benefits - FICA - Medicare**	2,924	0	0
7,261	45,749	61,791	**7300-15**	**Fringe Benefits - PERS - OPSRP - IAP**	65,466	0	0
16,746	23,187	34,447	**7300-20**	**Fringe Benefits - Medical Insurance**	31,145	0	0
6,000	3,000	4,000	**7300-22**	**Fringe Benefits - VEBA Plan**	3,217	0	0
45	59	120	**7300-25**	**Fringe Benefits - Life Insurance**	118	0	0
247	361	436	**7300-30**	**Fringe Benefits - Long Term Disability**	435	0	0
104	119	170	**7300-35**	**Fringe Benefits - Workers' Compensation Insurance**	128	0	0
11	19	32	**7300-37**	**Fringe Benefits - Workers' Benefit Fund**	28	0	0
0	0	0	**7300-40**	**Fringe Benefits - Unemployment**	0	0	0
70	699	1,626	**7300-45**	**Fringe Benefits - Paid Family Leave City Share**	807	0	0
133,410	**234,869**	**305,697**		**TOTAL PERSONNEL SERVICES**	**318,455**	**0**	**0**
				MATERIALS AND SERVICES			
189	124	200	**7540**	**Employee Events**	300	0	0
			Costs shared city-wide for employee training, materials, and events.				
1,401	2,222	3,505	**7545**	**Subscriptions**	3,605	0	0
			Legal research subscriptions; as well as necessary organization dues.				
			Westlaw (Annual Subscription)	2,800			
			Bar Dues	685			
			Oregon City Attorneys Association (OCAA) Membership	95			
			Bar Dues (Government Law Section)	25			

Department : 01 - Administration
Section : 008 - Legal
Program: 000 - No Program

2024 ACTUAL	2025 ACTUAL	2026 AMENDED BUDGET			2027 PROPOSED BUDGET	2027 APPROVED BUDGET	2027 COUNCIL BUDGET ADOPTION
789	1,230	2,360	7550	**Travel & Education**	2,000	0	0
				Professional association conferences, seminars, and workshops including travel and meal costs, supplemental professional memberships, professional reference materials for the City Attorney.			
				Oregon City Attorneys Association (OCAA) Fall Conference 800			
				Oregon City Attorneys Association (OCAA) Spring Conference 800			
				Other Continuing Legal Education (CLE) 400			
797	1,462	1,636	7610-05	**Insurance - Liability**	1,738	0	0
0	0	0	7610-11	**Insurance - Cyber liability**	63	0	0
884	450	1,100	7620	**Telecommunications**	960	0	0
413	481	500	7660-05	**Materials & Supplies - Office Supplies**	500	0	0
2	34	50	7660-15	**Materials & Supplies - Postage**	0	0	0
3,499	0	0	7750	**Professional Services**	0	0	0
				Provide City Attorney with non-legal, professional assistance.			
7	1	0	7750-01	**Professional Services - Audit & other city-wide prof svc**	0	0	0
144,723	125,028	185,000	7750-09	**Professional Services - Legal**	165,000	0	0
				Provide City Attorney with legal assistance on projects other than city prosecutorial services.			
				Land Use legal 80,000			
				Various other legal 60,000			
				Planning appeals 25,000			
107,491	120,512	115,000	7750-18	**Professional Services - Contract Prosecutor**	118,000	0	0
				Contract city prosecutor services to provide City Attorney with assistance.			
2,765	3,886	3,331	7840	**M & S Computer Charges**	4,747	0	0
				I.S. Fund materials & supplies costs shared city-wide			
				Sent from Allocation "Materials & Services-Shared - IS Cost Allocation - M&S Shared (General Fund)" (0.99%) 4,747			
0	0	3,100	7840-08	**M & S Computer Charges - Legal**	420	0	0
				Sent from Allocation "Materials & Services-Specific - IS Cost Allocation - M&S Specific (Legal)" (100.00%) 420			
				Office 365 Licensing - $420			
0	0	0	8008	**Settlement**	0	0	0

Budget Document Report

01 - GENERAL FUND

Department : 01 - Administration
Section : 008 - Legal
Program: 000 - No Program

2024 ACTUAL	2025 ACTUAL	2026 AMENDED BUDGET			2027 PROPOSED BUDGET	2027 APPROVED BUDGET	2027 COUNCIL BUDGET ADOPTION
262,960	255,432	315,782		**TOTAL MATERIALS AND SERVICES**	297,333	0	0
				CAPITAL OUTLAY			
680	158	561	**8750**	**Capital Outlay Computer Charges**	510	0	0
			I.S. Fund capital outlay costs shared city-wide				
			Sent from Allocation "Capital Outlay-Shared - IS Cost Allocation - CO Shared (General Fund)" (0.99%)	510			
680	158	561		**TOTAL CAPITAL OUTLAY**	510	0	0
397,051	490,458	622,040		**TOTAL REQUIREMENTS**	616,297	0	0

Budget Document Report

01 - GENERAL FUND

Department : 01 - Administration
Section : 011 - Community Services
Program: 000 - No Program

2024 ACTUAL	2025 ACTUAL	2026 AMENDED BUDGET			2027 PROPOSED BUDGET	2027 APPROVED BUDGET	2027 COUNCIL BUDGET ADOPTION
				RESOURCES			
				MISCELLANEOUS			
0	0	0	**6405**	**Donations - Administration**	0	0	0
484	0	3,731	**6490**	**Donations - Public Art**	6,000	0	0
				Public donations for the Public Art Program			
5,750	996	5,500	**6490-10**	**Donations - Public Art - Dedicated**	0	0	0
				Public donations for specific pieces of artwork for the Public Art Program			
6,234	**996**	**9,231**		**TOTAL MISCELLANEOUS**	**6,000**	**0**	**0**
6,234	**996**	**9,231**		**TOTAL RESOURCES**	**6,000**	**0**	**0**

01 - GENERAL FUND

Department : 01 - Administration
Section : 011 - Community Services
Program: 000 - No Program

2024 ACTUAL	2025 ACTUAL	2026 AMENDED BUDGET			2027 PROPOSED BUDGET	2027 APPROVED BUDGET	2027 COUNCIL BUDGET ADOPTION
				REQUIREMENTS			
				PERSONNEL SERVICES			
0	0	0	7000-15	Salaries & Wages - Temporary	0	0	0
0	0	0	7000-37	Salaries & Wages - Medical Opt Out Incentive	0	0	0
0	0	0	7300-05	Fringe Benefits - FICA - Social Security	0	0	0
0	0	0	7300-06	Fringe Benefits - FICA - Medicare	0	0	0
0	0	0	7300-22	Fringe Benefits - VEBA Plan	0	0	0
0	0	0	7300-35	Fringe Benefits - Workers' Compensation Insurance	0	0	0
0	0	0	7300-37	Fringe Benefits - Workers' Benefit Fund	0	0	0
0	**0**	**0**		**TOTAL PERSONNEL SERVICES**	**0**	**0**	**0**
				MATERIALS AND SERVICES			
0	0	2,000	7550	Travel & Education	2,000	0	0
2,320	2,798	9,424	7710	Materials & Supplies - Grants	0	0	0
1,680	1,305	2,000	7720-03	Repairs & Maintenance - Public Art	2,000	0	0
0	0	0	7750	Professional Services	0	0	0
51,128	66,479	43,856	7750-04	Professional Services - Grants	25,000	0	0
39,801	21,809	2,905	8010	Holiday Lighting	6,000	0	0
20,000	10,010	10,000	8012	M&S Downtown Public Art Program	10,000	0	0
				City's annual support of Downtown Public Art Program includes pedestal construction and artist honorariums.			
484	0	3,731	8012-05	M&S Downtown Public Art Program - Donations - Public Art	6,000	0	0
				Public art purchases funded through revenue account 6490, Donations-Public Art.			
5,750	996	5,500	8012-10	M&S Downtown Public Art Program - Donations - Dedicated	0	0	0
				Public donations for purchase of specific pieces of artwork for the Downtown Public Art Program; funded through revenue account 6490-10, Donations-Public Art-Dedicated.			
8,884	2,790	7,000	8015	Community Services	11,500	0	0
				General community engagement needs, printing, and mailers.			
				Printing and supplies; out of sequence DEIAC recruitment 4,500			

01 - GENERAL FUND

Department : 01 - Administration
Section : 011 - Community Services
Program: 000 - No Program

2024 ACTUAL	2025 ACTUAL	2026 AMENDED BUDGET			2027 PROPOSED BUDGET	2027 APPROVED BUDGET	2027 COUNCIL BUDGET ADOPTION
14,000	14,000	14,000	8020	McMinnville Downtown Association	14,000	0	0
				City's contribution to the McMinnville Downtown Association in-lieu of a Downtown Economic Improvement District assessment.			
26,250	30,000	31,500	8025	Yamhill Co - YCTA	40,000	0	0
94,671	93,000	75,000	8060	Economic Development	75,000	0	0
				Support of McMinnville Economic Development Partnership			
264,968	**243,186**	**206,916**		**TOTAL MATERIALS AND SERVICES**	**191,500**	**0**	**0**
				CAPITAL OUTLAY			
0	0	0	8712-10	Capital Outlay Downtown Public Art Program - Donations - Dedicated	0	0	0
0	**0**	**0**		**TOTAL CAPITAL OUTLAY**	**0**	**0**	**0**
264,968	**243,186**	**206,916**		**TOTAL REQUIREMENTS**	**191,500**	**0**	**0**

Budget Document Report

01 - GENERAL FUND

Department : 01 - Administration
Section : 012 - Human Resources
Program: 000 - No Program

2024 ACTUAL	2025 ACTUAL	2026 AMENDED BUDGET			2027 PROPOSED BUDGET	2027 APPROVED BUDGET	2027 COUNCIL BUDGET ADOPTION
				RESOURCES			
				INTERGOVERNMENTAL			
44,482	0	0	5029	McMinnville Fire District	0	0	0
44,482	**0**	**0**		**TOTAL INTERGOVERNMENTAL**	**0**	**0**	**0**
44,482	**0**	**0**		**TOTAL RESOURCES**	**0**	**0**	**0**

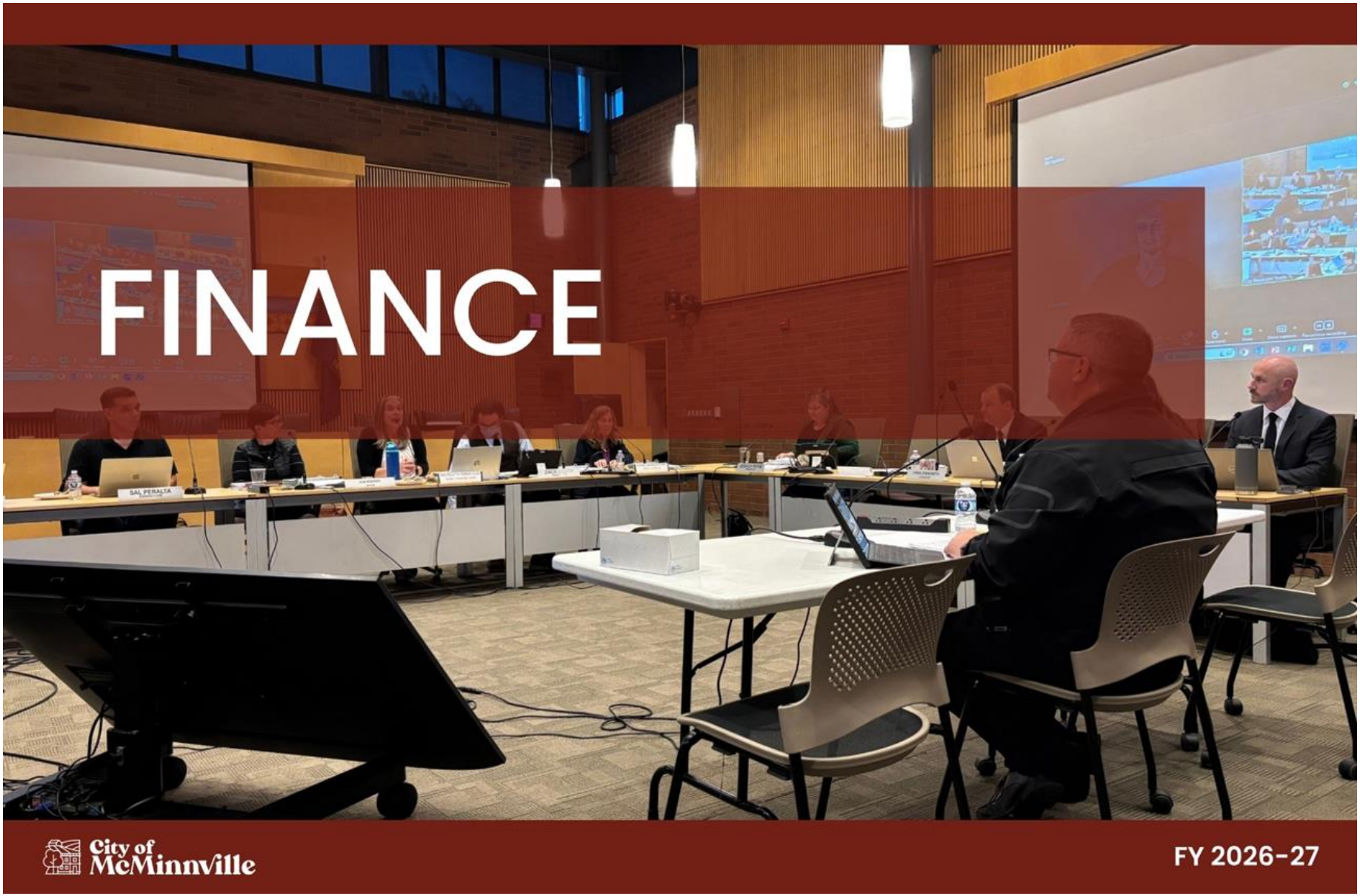
Department : 01 - Administration
Section : 012 - Human Resources
Program: 000 - No Program

2024 ACTUAL	2025 ACTUAL	2026 AMENDED BUDGET			2027 PROPOSED BUDGET	2027 APPROVED BUDGET	2027 COUNCIL BUDGET ADOPTION
				REQUIREMENTS			
				PERSONNEL SERVICES			
183,234	145,583	153,725	**7000-05**	**Salaries & Wages - Regular Full Time**	162,337	0	0
				Human Resources Analyst - 1.00 FTE (currently a contract employee paid from Professional Services.)			
				Human Resources Director - 1.00 FTE			
0	0	0	**7000-20**	**Salaries & Wages - Overtime**	0	0	0
1,800	0	0	**7000-37**	**Salaries & Wages - Medical Opt Out Incentive**	0	0	0
11,302	8,827	9,300	**7300-05**	**Fringe Benefits - FICA - Social Security**	10,065	0	0
2,643	2,064	2,229	**7300-06**	**Fringe Benefits - FICA - Medicare**	2,354	0	0
56,179	44,257	50,283	**7300-15**	**Fringe Benefits - PERS - OPSRP - IAP**	52,695	0	0
22,034	23,449	25,982	**7300-20**	**Fringe Benefits - Medical Insurance**	28,131	0	0
750	750	750	**7300-22**	**Fringe Benefits - VEBA Plan**	750	0	0
105	59	60	**7300-25**	**Fringe Benefits - Life Insurance**	59	0	0
432	362	352	**7300-30**	**Fringe Benefits - Long Term Disability**	346	0	0
195	107	138	**7300-35**	**Fringe Benefits - Workers' Compensation Insurance**	130	0	0
34	18	21	**7300-37**	**Fringe Benefits - Workers' Benefit Fund**	19	0	0
119	676	1,324	**7300-45**	**Fringe Benefits - Paid Family Leave City Share**	649	0	0
278,826	**226,152**	**244,164**		**TOTAL PERSONNEL SERVICES**	**257,535**	**0**	**0**
				MATERIALS AND SERVICES			
0	0	1,000	**7520**	**Public Notices & Printing**	0	0	0
				Recruitment advertising and employee communication			
271	0	0	**7530**	**Training**	0	0	0
535	278	200	**7540**	**Employee Events**	200	0	0
				Costs shared city-wide for employee training, materials, and events, including safety committee			
6,960	6,451	8,000	**7550**	**Travel & Education**	8,000	0	0
				Professional association conferences, seminars and workshops including travel and meal costs, professional memberships, dues, subscriptions, and reference materials.			
				Professional membership dues, conferences, and travel costs 8,000			

01 - GENERAL FUND

Department : 01 - Administration
Section : 012 - Human Resources
Program: 000 - No Program

2024 ACTUAL	2025 ACTUAL	2026 AMENDED BUDGET				2027 PROPOSED BUDGET	2027 APPROVED BUDGET	2027 COUNCIL BUDGET ADOPTION
94	117	500	7579	**Employee Recognition**		500	0	0
				Employee recognition efforts				
0	1,838	2,058	7610-05	**Insurance - Liability**		1,374	0	0
0	0	0	7610-11	**Insurance - Cyber liability**		80	0	0
872	864	1,000	7620	**Telecommunications**		0	0	0
716	262	0	7660	**Materials & Supplies**		0	0	0
127	23	250	7660-05	**Materials & Supplies - Office Supplies**		250	0	0
5	165	100	7660-15	**Materials & Supplies - Postage**		100	0	0
24,758	95,010	105,000	7750	**Professional Services**		108,000	0	0
				HR Analyst, Background and Driving Record Checks, Legal Fees	108,000			
22	4	0	7750-01	**Professional Services - Audit & other city-wide prof svc**		0	0	0
				Costs shared city-wide for audit, Section 125 plan administrative fees, and other miscellaneous professional service expenses				
4,148	5,830	3,331	7840	**M & S Computer Charges**		4,747	0	0
				I.S. Fund materials & supplies costs shared city-wide				
				Sent from Allocation "Materials & Services-Shared - IS Cost Allocation - M&S Shared (General Fund)" (0.99%)	4,747			
3,960	1,219	3,000	7840-12	**M & S Computer Charges - Human Resources**		1,240	0	0
				Sent from Allocation "Materials & Services-Specific - IS Cost Allocation - M&S Specific (Human Resources)" (100.00%)	1,240			
				Office 365 licensing - $840				
				Adobe Pro Renewals - $400				
42,468	**112,061**	**124,439**		**TOTAL MATERIALS AND SERVICES**		**124,491**	**0**	**0**
				CAPITAL OUTLAY				
1,020	237	741	8750	**Capital Outlay Computer Charges**		510	0	0
				I.S. Fund capital outlay costs shared city-wide				
				Sent from Allocation "Capital Outlay-Shared - IS Cost Allocation - CO Shared (General Fund)" (0.99%)	510			
1,020	**237**	**741**		**TOTAL CAPITAL OUTLAY**		**510**	**0**	**0**
322,315	**338,450**	**369,344**		**TOTAL REQUIREMENTS**		**382,535**	**0**	**0**


FINANCE
City of McMinnville
FY 2026-27

General Fund - Finance

Core Services

The Finance Department provides financial management, accounting, and treasury services to support the City's operations, ensure compliance, and maintain fiscal integrity.

Key service areas include:

- Accounting and Financial Reporting:
  - Administration of all City financial operations, including payroll, accounts payable, accounts receivable, and general ledger
  - Preparation of the Annual Comprehensive Financial Report (ACFR) and coordination of the annual audit
  - Administration of revenue collections, including Transient Lodging Taxes
- Budgeting and Financial Planning:
  - Development and monitoring of the City's annual budget
  - Long-term financial forecasting and planning
  - Coordination of debt issuance and management
  - Support for grant compliance and financial oversight of projects
- Treasury and Cash Management:
  - Investment of public funds in accordance with state law to ensure liquidity and safety
  - Oversight of banking and merchant services operations
  - Implementation and training on internal controls for cash handling across the organization
- Departmental Support and Compliance:
  - Assistance to departments on financial matters, including internal controls and regulatory compliance

Budget Highlights

The Finance Department is responsible for maintaining the City's financial integrity and providing comprehensive financial services to support operations and decision-making.

Key highlights include:

- Financial Stewardship and Reporting:
  - Ensures accuracy, timeliness, and transparency of financial information
  - Maintains strong internal controls and safeguards City assets
  - Recipient of the Government Finance Officers Association (GFOA) Award for Excellence in Financial Reporting for over 30 consecutive years
- Property Tax Levy Restoration:
  - Final $0.50 of previously under-levied permanent rate restored in FY2026–27 following the separation of the McMinnville Fire District
  - Full permanent rate of $5.02 per $1,000 of assessed value is included in the proposed budget
- Service Level and Cost Management:
  - Maintains current service levels while managing inflationary cost pressures
  - Includes reductions in external professional services, employee travel, and supply quality to offset rising costs
- Long-Term Financial Planning:
  - Supports development of a Capital Improvement Plan (CIP) and associated reserve strategies
  - Evaluates additional reserves for depreciating assets such as vehicles, radios, and technology
- Operational Efficiency:
  - Focus on process documentation and workflow evaluation to maintain a lean and efficient operation

Challenges & Opportunities

The Finance Department continues to balance limited staffing resources with increasing service demands and organizational complexity.

- Staffing Capacity and Redundancy:
  Limited staffing levels present challenges in maintaining adequate cross-training and backup coverage, creating operational risk and reducing flexibility.
- Shift from External to Internal Resources:
  Reductions in professional services funding have required the department to bring specialized work in-house, placing additional strain on existing staff capacity.
- Operational Efficiency and Standardization:
  The department will focus on workflow optimization in FY2026–27, including development and documentation of Standard Operating Procedures (SOPs) to improve consistency and efficiency.
- Organization-Wide Process Alignment:

Collaboration with departments to standardize financial and transactional processes will improve efficiency, streamline reporting cycles, and enhance overall fiscal accuracy.

Department Cost Summary

	FY 2024-25 Actual	FY 2025-26 Budget	FY 2026-27 Proposed Budget
Revenues	32,730.32	$12,000	$16,000
Intergovernmental	6,600.00	$0	$0
Charges for Services	18,616.46	$12,000	$16,000
Miscellaneous	7,513.86	$0	$0
Expenses	916,769.91	$959,101	$980,041.47
Personnel Services	790,836.67	$846,124	$885,855.95
Materials and Services	125,459.55	$111,292	$92,528.68
Capital Outlay	473.69	$1,685	$1,656.84

Full-Time Equivalents (FTE)

	FY 2024-25	FY 2025-26	FY 2026-27
General Fund - Finance	4.90	4.85	4.90

Budget Document Report

01 - GENERAL FUND

Department : 03 - Finance
Section : 013 - Accounting
Program: 000 - No Program

2024 ACTUAL	2025 ACTUAL	2026 AMENDED BUDGET			2027 PROPOSED BUDGET	2027 APPROVED BUDGET	2027 COUNCIL BUDGET ADOPTION
				RESOURCES			
				INTERGOVERNMENTAL			
0	0	0	**4546**	**American Rescue Plan**	0	0	0
29,319	6,600	0	**5029**	**McMinnville Fire District**	0	0	0
29,319	**6,600**	**0**		**TOTAL INTERGOVERNMENTAL**	**0**	**0**	**0**
				CHARGES FOR SERVICES			
20,551	18,616	12,000	**5310**	**On-Line Lien Search Fees**	16,000	0	0
				Net Assets on-line lien search program allows title companies to check any property for City liens. Title companies are billed $33 per lien search; City pays $15 per search through expenditure account 7750-27, Professional Services-Net Assets.			
20,551	**18,616**	**12,000**		**TOTAL CHARGES FOR SERVICES**	**16,000**	**0**	**0**
				MISCELLANEOUS			
0	7,216	0	**6600-06**	**Other Income - Paid Leave OR**	0	0	0
5,835	298	0	**6600-94**	**Other Income - Finance**	0	0	0
5,835	**7,514**	**0**		**TOTAL MISCELLANEOUS**	**0**	**0**	**0**
55,705	**32,730**	**12,000**		**TOTAL RESOURCES**	**16,000**	**0**	**0**

01 - GENERAL FUND

Department : 03 - Finance
Section : 013 - Accounting
Program: 000 - No Program

2024 ACTUAL	2025 ACTUAL	2026 AMENDED BUDGET			2027 PROPOSED BUDGET	2027 APPROVED BUDGET	2027 COUNCIL BUDGET ADOPTION
				REQUIREMENTS			
				PERSONNEL SERVICES			
580	251	0	**7000**	**Salaries & Wages**	0	0	0
475,538	474,598	507,123	**7000-05**	**Salaries & Wages - Regular Full Time**	527,026	0	0
			Financial Services Administrator - 1.00 FTE				
			Financial Services Administrator Budget - 1.00 FTE				
			Financial Services Analyst - Payroll - 1.00 FTE				
			Financial Services Specialist - 1.00 FTE				
			Finance Director - 0.90 FTE				
0	13,677	0	**7000-15**	**Salaries & Wages - Temporary**	0	0	0
3,535	5,899	5,000	**7000-20**	**Salaries & Wages - Overtime**	4,998	0	0
1,200	500	0	**7000-37**	**Salaries & Wages - Medical Opt Out Incentive**	0	0	0
308	658	0	**7300**	**Fringe Benefits**	0	0	0
29,123	29,951	30,984	**7300-05**	**Fringe Benefits - FICA - Social Security**	32,985	0	0
6,811	7,005	7,427	**7300-06**	**Fringe Benefits - FICA - Medicare**	7,714	0	0
158,247	157,929	176,360	**7300-15**	**Fringe Benefits - PERS - OPSRP - IAP**	181,915	0	0
0	0	0	**7300-16**	**Fringe Benefits - PERS Employer Incentive Program**	0	0	0
78,654	84,545	101,149	**7300-20**	**Fringe Benefits - Medical Insurance**	115,322	0	0
7,675	11,700	11,600	**7300-22**	**Fringe Benefits - VEBA Plan**	11,700	0	0
296	278	291	**7300-25**	**Fringe Benefits - Life Insurance**	289	0	0
1,144	1,109	1,216	**7300-30**	**Fringe Benefits - Long Term Disability**	1,261	0	0
491	365	461	**7300-35**	**Fringe Benefits - Workers' Compensation Insurance**	426	0	0
88	80	102	**7300-37**	**Fringe Benefits - Workers' Benefit Fund**	92	0	0
307	2,291	4,411	**7300-45**	**Fringe Benefits - Paid Family Leave City Share**	2,128	0	0
763,997	**790,837**	**846,124**		**TOTAL PERSONNEL SERVICES**	**885,856**	**0**	**0**
				MATERIALS AND SERVICES			
-477	0	0	**7514**	**Fines & Penalties**	0	0	0
3,150	2,000	7,000	**7520**	**Public Notices & Printing**	2,000	0	0
			Budget Notices	1,200			

2024 ACTUAL	2025 ACTUAL	2026 AMENDED BUDGET				2027 PROPOSED BUDGET	2027 APPROVED BUDGET	2027 COUNCIL BUDGET ADOPTION
			Other public notice if needed		500			
			Public Hearing State Shared Revenues		300			
403	487	500	**7540**	**Employee Events**		800	0	0
			Costs shared city-wide for employee training, materials, and events.					
18,128	14,692	15,700	**7550**	**Travel & Education**		15,000	0	0
			Professional association dues, subscriptions, staff training, continuing professional education, software provider conference, etc.					
			Tyler conference		4,500			
			OGFOA conference		3,450			
			Euna conference		2,800			
			GFOA conference		2,700			
			GFOA membership		500			
			OGFOA membership		425			
			CIS conference		400			
			AP local training		225			
7,147	4,932	5,519	**7610-05**	**Insurance - Liability**		4,208	0	0
0	0	0	**7610-11**	**Insurance - Cyber liability**		194	0	0
2,953	4,141	5,150	**7620**	**Telecommunications**		5,300	0	0
2,335	4,171	6,300	**7660-05**	**Materials & Supplies - Office Supplies**		4,500	0	0
			Paper/office supplies		1,500			
			Budget binders and printing		1,500			
			Coffee/tea/water for City Hall		1,000			
			Banking supplies		500			
0	0	500	**7660-10**	**Materials & Supplies - Office Supplies Inventory**		0	0	0
2,250	3,055	8,000	**7660-15**	**Materials & Supplies - Postage**		4,000	0	0
			Postage, mainly for hard copy checks		4,000			
0	0	0	**7710**	**Materials & Supplies - Grants**		0	0	0
0	0	0	**7720-06**	**Repairs & Maintenance - Equipment**		0	0	0

01 - GENERAL FUND

Department : 03 - Finance
Section : 013 - Accounting
Program: 000 - No Program

2024 ACTUAL	2025 ACTUAL	2026 AMENDED BUDGET				2027 PROPOSED BUDGET	2027 APPROVED BUDGET	2027 COUNCIL BUDGET ADOPTION
8,758	53,461	25,000	**7750**	**Professional Services**		10,000	0	0
			CPA support					
			CPA consulting if needed		10,000			
2,760	2,049	2,130	**7750-01**	**Professional Services - Audit & other city-wide prof svc**		3,000	0	0
			Costs shared city-wide for audit, Section 125 plan administrative fees, and other miscellaneous professional service expenses					
0	0	0	**7750-24**	**Professional Services - Audit**		0	0	0
9,285	8,445	10,000	**7750-27**	**Professional Services - Net Assets**		8,200	0	0
			Net Assets on-line lien search program allows title companies to check any property for City liens. Title companies are billed $33 per lien search; revenue recorded in account 5310, On-Line Lien Search Fees. City pays Net Assets $15 per lien search.					
0	735	0	**7750-57**	**Professional Services - Financing Administration**		0	0	0
2,449	2,438	3,000	**7790**	**Maintenance & Rental Contracts**		2,600	0	0
			Printer / scanner / copier lease and per page cost.					
			Ricoh copier monthly		1,920			
			Printer cost per page		680			
0	840	0	**7800-03**	**M & S Equipment - Office**		0	0	0
9,679	11,659	9,993	**7840**	**M & S Computer Charges**		15,427	0	0
			I.S. Fund materials & supplies costs shared city-wide					
			Sent from Allocation "Materials & Services-Shared - IS Cost Allocation - M&S Shared (General Fund)" (3.22%)		15,427			
7,231	12,356	12,500	**7840-05**	**M & S Computer Charges - Accounting**		17,300	0	0
			Sent from Allocation "Materials & Services-Specific - IS Cost Allocation - M&S Specific (Acctg)" (100.00%)		17,300			
			Adobe Pro Renewals - $1000					
			Office 365 Licensing - $3500					
			Lexmark Printer Maintenance - $300					
			Replacement Computers - $4000					
			Debtbook software renewal - $8500					
76,052	**125,460**	**111,292**		**TOTAL MATERIALS AND SERVICES**		**92,529**	**0**	**0**

01 - GENERAL FUND

Department : 03 - Finance
Section : 013 - Accounting
Program: 000 - No Program

2024 ACTUAL	2025 ACTUAL	2026 AMENDED BUDGET				2027 PROPOSED BUDGET	2027 APPROVED BUDGET	2027 COUNCIL BUDGET ADOPTION
				CAPITAL OUTLAY				
2,380	474	1,685	**8750**	**Capital Outlay Computer Charges**		1,657	0	0
				I.S. Fund capital outlay costs shared city-wide				
				Sent from Allocation "Capital Outlay-Shared - IS Cost Allocation - CO Shared (General Fund)" (3.22%)	1,657			
2,380	**474**	**1,685**		**TOTAL CAPITAL OUTLAY**		**1,657**	**0**	**0**
842,429	**916,770**	**959,101**		**TOTAL REQUIREMENTS**		**980,041**	**0**	**0**


ENGINEERING
City of McMinnville
FY 2026-27

General Fund - Engineering

Core Services

The Engineering Department provides technical services and project delivery to support the safe, reliable, and efficient operation of the City's infrastructure systems.

Key service areas include:

- Development Review and Inspection:
  Review of development applications and oversight of public infrastructure construction associated with private development
- Infrastructure System Support:
  Management and technical support for transportation, wastewater, and stormwater systems
- Capital Project Delivery:
  Project management and delivery of capital improvement projects across multiple funding sources
- Utility Programs:
  Administration of the private sewer lateral replacement program
  Performance of utility locates ("Call Before You Dig")
- Data, Mapping, and Asset Management:
  Maintenance of infrastructure records, including GIS, asset management systems, as-builts, and mapping
  These services support the City's Strategic Plan goal of maintaining strong organizational capacity and delivering core municipal services.

Budget Highlights

During FY2026–27, Engineering will continue to support the City's capital and infrastructure priorities through project delivery, technical expertise, and interagency coordination.

Key highlights include:

- Capital Project Delivery and Support:
  Project management, design, contract administration, inspection, and technical support across multiple capital programs
- Transportation Projects and Planning:

Continued coordination with the Oregon Department of Transportation (ODOT) on the Third Street Improvement Project
Advancement of the Transportation System Plan (TSP) update
Ongoing pavement maintenance and repair projects

- Utility and Infrastructure Projects:
  Advancement of the NE Gateway Wastewater and Stormwater Project
  Finalization and early implementation of the Wastewater Master Plan
- Regulatory and Environmental Compliance:
  Continued implementation of the Willamette River Mercury Total Maximum Daily Load (TMDL) Plan and associated reporting requirements
- Accessibility and Active Transportation:
  Coordination with ODOT on ADA ramp improvements and active transportation projects
  These efforts support the City's Strategic Plan goals related to community safety, resiliency, and long-term infrastructure sustainability.

Challenges & Opportunities

The Engineering Department continues to balance increasing service demands, infrastructure needs, and regulatory requirements while supporting community growth and long-term system sustainability.

- Infrastructure Funding Strategies:
  Implementation of funding strategies identified in the Wastewater Master Plan, including rate adjustments, System Development Charge (SDC) updates, and evaluation of external financing options.
- Stormwater Funding Gap:
  Continued development of a sustainable funding source to support stormwater infrastructure and regulatory compliance.
- Growth and Development Pressure:
  Increased development activity associated with Urban Growth Boundary expansion is driving higher demand for plan review, inspection, and project coordination services.
- Process Improvement and Cost Recovery:
  Ongoing refinement of engineering fees and development review processes to improve efficiency, service levels, and cost recovery.
- Workforce Stability and Capacity:
  Maintaining continuity of operations and institutional knowledge during leadership transitions, including recruitment of a City Engineer.
- Operational Resiliency:
  Continued efforts to build redundancy in critical functions to strengthen service delivery and organizational resilience.

Department Cost Summary

	FY 2024-25 Actual	FY 2025-26 Budget	FY 2026-27 Proposed Budget
Revenues	221,747	$310,474	$250,000
Intergovernmental	20,800	$10,474	$0
Charges for Services	183,215	$300,000	$250,000
Miscellaneous	17,732	$0	$0
Expenses	1,668,238	$1,821,287	$1,896,931
Personnel Services	1,141,277	$1,631,638	$1,709,829
Materials and Services	178,049	$185,810	$173,705
Capital Outlay	348,912	$3,839	$13,398

Full-Time Equivalents (FTE)

	FY 2024-25	FY 2025-26	FY 2026-27
General Fund - Engineering	7.16	9.33	9.48

Budget Document Report

01 - GENERAL FUND

Department : 05 - Engineering
Section : 000 - No Section
Program: 000 - No Program

2024 ACTUAL	2025 ACTUAL	2026 AMENDED BUDGET			2027 PROPOSED BUDGET	2027 APPROVED BUDGET	2027 COUNCIL BUDGET ADOPTION
				RESOURCES			
				INTERGOVERNMENTAL			
0	20,800	10,474	4594-10	OR Dept of Emergency Mgmt (Federal) - Emergency Operations	0	0	0
0	**20,800**	**10,474**		**TOTAL INTERGOVERNMENTAL**	**0**	**0**	**0**
				CHARGES FOR SERVICES			
56,381	183,215	300,000	5320	Engineering Fees	250,000	0	0
				Engineering Fees have the goal of 100% cost recovery for development.			
56,381	**183,215**	**300,000**		**TOTAL CHARGES FOR SERVICES**	**250,000**	**0**	**0**
				MISCELLANEOUS			
0	11,687	0	6600-06	Other Income - Paid Leave OR	0	0	0
1,106	6,045	0	6600-96	Other Income - Engineering	0	0	0
1,106	**17,732**	**0**		**TOTAL MISCELLANEOUS**	**0**	**0**	**0**
57,487	**221,747**	**310,474**		**TOTAL RESOURCES**	**250,000**	**0**	**0**

Department : 05 - Engineering
Section : 000 - No Section
Program: 000 - No Program

2024 ACTUAL	2025 ACTUAL	2026 AMENDED BUDGET			2027 PROPOSED BUDGET	2027 APPROVED BUDGET	2027 COUNCIL BUDGET ADOPTION
				REQUIREMENTS			
				PERSONNEL SERVICES			
1,698	1,301	0	**7000**	**Salaries & Wages**	0	0	0
599,435	662,298	929,987	**7000-05**	**Salaries & Wages - Regular Full Time**	1,022,476	0	0
				Management Support Specialist, Senior - 0.40 FTE			
				Development Permit Coordinator - 0.25 FTE			
				City Engineer - 1.00 FTE			
				Project Manager - Engineering - 2.00 FTE			
				GIS/CAD Specialist - 1.00 FTE			
				Engineering Program Manager - 1.00 FTE			
				Engineering Technician - 0.08 FTE			
				Development Customer Service Technician - Combined Depts - 0.33 FTE			
				Project Engineer - 1.92 FTE			
				Public Works Director - 1.00 FTE			
30,226	49,266	55,755	**7000-10**	**Salaries & Wages - Regular Part Time**	0	0	0
5,600	16,045	23,338	**7000-15**	**Salaries & Wages - Temporary**	23,092	0	0
				Extra Help - Engineering - 0.50 FTE			
3,135	4,556	5,200	**7000-20**	**Salaries & Wages - Overtime**	5,498	0	0
0	0	0	**7000-30**	**Salaries & Wages - Auto Allowance**	0	0	0
1,200	1,200	1,200	**7000-37**	**Salaries & Wages - Medical Opt Out Incentive**	1,200	0	0
1,240	1,028	0	**7300**	**Fringe Benefits**	0	0	0
38,987	44,741	61,437	**7300-05**	**Fringe Benefits - FICA - Social Security**	65,166	0	0
9,118	10,464	14,723	**7300-06**	**Fringe Benefits - FICA - Medicare**	15,240	0	0
177,332	217,666	328,326	**7300-15**	**Fringe Benefits - PERS - OPSRP - IAP**	329,136	0	0
94,789	105,636	167,477	**7300-20**	**Fringe Benefits - Medical Insurance**	206,670	0	0
12,580	12,580	18,580	**7300-22**	**Fringe Benefits - VEBA Plan**	20,530	0	0
405	430	560	**7300-25**	**Fringe Benefits - Life Insurance**	530	0	0
1,524	1,708	2,281	**7300-30**	**Fringe Benefits - Long Term Disability**	2,395	0	0

Department : 05 - Engineering
Section : 000 - No Section
Program: 000 - No Program

2024 ACTUAL	2025 ACTUAL	2026 AMENDED BUDGET			2027 PROPOSED BUDGET	2027 APPROVED BUDGET	2027 COUNCIL BUDGET ADOPTION
8,097	8,844	13,833	7300-35	Fringe Benefits - Workers' Compensation Insurance	13,574	0	0
125	129	197	7300-37	Fringe Benefits - Workers' Benefit Fund	177	0	0
407	3,386	8,744	7300-45	Fringe Benefits - Paid Family Leave City Share	4,145	0	0
985,898	**1,141,277**	**1,631,638**		**TOTAL PERSONNEL SERVICES**	**1,709,829**	**0**	**0**
				MATERIALS AND SERVICES			
99	100	100	7515	City Services Charge expense	200	0	0
455	859	800	7540	Employee Events	1,500	0	0
				Costs shared city-wide for employee training, materials, and events.			
3,692	10,230	17,000	7550	Travel & Education	15,000	0	0
				Memberships in professional organizations, registrations for conferences and seminars, City reimbursed continuing education, and reference materials.			
1,437	1,884	3,500	7590	Fuel - Vehicle & Equipment	1,800	0	0
3,994	4,075	5,500	7600	Utilities	5,500	0	0
				Department's share of Community Development Center's electricity expense, ~38%.			
7,315	8,902	9,962	7610-05	Insurance - Liability	8,788	0	0
2,648	3,241	3,987	7610-10	Insurance - Property	3,605	0	0
0	0	0	7610-11	Insurance - Cyber liability	405	0	0
9,069	9,640	10,000	7620	Telecommunications	10,000	0	0
4,405	4,730	4,000	7650	Janitorial	4,200	0	0
				Department's share of Community Development Center janitorial service and supply costs, ~38%.			
13,506	10,096	15,000	7660	Materials & Supplies	15,000	0	0
				Uniforms, safety equipment, office, engineering, and surveying materials and supplies. The City's 12CA Erosion Control Permit.			
160	323	2,000	7720	Repairs & Maintenance	2,000	0	0
				Vehicle and equipment repairs and maintenance.			
3,311	367	2,300	7720-08	Repairs & Maintenance - Building Repairs	2,100	0	0
				Department's share of Community Development Center's repairs and improvements, ~38%.			

Department : 05 - Engineering
Section : 000 - No Section
Program: 000 - No Program

2024 ACTUAL	2025 ACTUAL	2026 AMENDED BUDGET			2027 PROPOSED BUDGET	2027 APPROVED BUDGET	2027 COUNCIL BUDGET ADOPTION
2,776	1,939	6,000	**7720-10**	**Repairs & Maintenance - Building Maintenance**	6,000	0	0
			Department's share of routine building maintenance costs including pest control, garbage service, alarm and lighting repair and maintenance, gutter cleaning and roof preventative maintenance, and carpet cleaning, ~38%.				
102,131	37,986	35,000	**7750**	**Professional Services**	35,000	0	0
1,792	2,060	4,520	**7750-01**	**Professional Services - Audit & other city-wide prof svc**	3,670	0	0
			Costs shared city-wide for audit, Section 125 plan administrative fees, and other miscellaneous professional service expenses				
0	20,800	10,474	**7750-04**	**Professional Services - Grants**	0	0	0
			OEM Grant - Emergency Operations Plan				
7,942	5,405	5,100	**7790-20**	**Maintenance & Rental Contracts - Community Development Center**	5,100	0	0
			Department's share of Community Development Center's HVAC services; alarm monitoring; landscape maintenance; and copier lease, ~38%.				
16,136	26,544	22,767	**7840**	**M & S Computer Charges**	31,637	0	0
			I.S. Fund materials & supplies costs shared city-wide				
			Sent from Allocation "Materials & Services-Shared - IS Cost Allocation - M&S Shared (General Fund)" (6.60%)	31,637			
19,148	28,867	27,800	**7840-10**	**M & S Computer Charges - Engineering**	22,200	0	0
			Sent from Allocation "Materials & Services-Specific - IS Cost Allocation - M&S Specific (Engineering)" (100.00%)	22,200			
			AutoCAD-66% shared with Comm Development - $3000				
			Bluebeam licensing - $2900				
			ESRI-17% shared with Street,Park Maint,WWS - $2700				
			Hansen Development - $2500				
			Hansen Software-25% shared with Street, Park Maint, WWS - $4500				
			Office 365 licensing - $3700				
			Plotter maintenance - $1200				
			Replacement Computer Share - $1500				
			Adobe Pro Renewals - $200				
200,015	**178,049**	**185,810**		**TOTAL MATERIALS AND SERVICES**	**173,705**	**0**	**0**

01 - GENERAL FUND

Department : 05 - Engineering
Section : 000 - No Section
Program: 000 - No Program

2024 ACTUAL	2025 ACTUAL	2026 AMENDED BUDGET				2027 PROPOSED BUDGET	2027 APPROVED BUDGET	2027 COUNCIL BUDGET ADOPTION
				CAPITAL OUTLAY				
3,969	1,078	3,839	**8750**	**Capital Outlay Computer Charges**		3,398	0	0
			I.S. Fund capital outlay costs shared city-wide					
			Sent from Allocation "Capital Outlay-Shared - IS Cost Allocation - CO Shared (General Fund)" (6.60%)		3,398			
26,249	0	0	**8750-10**	**Capital Outlay Computer Charges - Engineering**		0	0	0
22,112	16,314	0	**8800**	**Building Improvements**		0	0	0
0	39,962	0	**8850**	**Vehicles**		10,000	0	0
			Surplus truck from McMinnville Water & Light					
475,312	291,557	0	**8930-80**	**Urban Renewal Projects - 3rd Street Improvements**		0	0	0
527,641	**348,912**	**3,839**		**TOTAL CAPITAL OUTLAY**		**13,398**	**0**	**0**
1,713,555	**1,668,238**	**1,821,287**		**TOTAL REQUIREMENTS**		**1,896,931**	**0**	**0**


COMMUNITY DEVELOPMENT
5. Bike Friendly
6. Connected Streets
7. Accessibility
9. Mix of Activities
10. Urban-Rural Interface
11. Housing for Diverse Incomes and Generations
12. Housing Variety
SOUTHWEST AREA PLAN
City of McMinnville
FY 2026-27

General Fund - Community Development

Core Services

The Community Development Department brings together planning, development, housing, and economic initiatives that shape how McMinnville grows and evolves. While several programs operate through separate funds (Building, Urban Renewal, and Affordable Housing), this budget reflects the coordinated work that ties them together.

At its core, the department's role is to help guide growth in a way that reflects community values while maintaining a sustainable tax base and service levels. This work is both regulatory and relational—balancing day-to-day development activity with long-term planning and ongoing community dialogue.

Key service areas include:

- Planning (Current, Long-Range, and Citizen Involvement):
  - Manages daily land use, zoning, and development review
  - Leads long-range planning efforts, including updates to the Comprehensive Plan and growth strategies
  - Supports six advisory committees and broader community engagement to inform decision-making
- Economic Development:
  - Supports local businesses and partners (MIP, Chamber, MEDP, MDA, Visit McMinnville)
  - Advances key projects including the Innovation Campus, Third Street improvements, and ADA planning
  - Administers business assistance programs and supports the City's legislative agenda
- Code Compliance & Community Relations:
  - Focuses on voluntary compliance and neighborhood livability, maintaining a ~95% compliance rate
  - Responds to complaints and enforces when necessary
  - Program reduced from 2 FTE to 1 FTE, now operating with more limited capacity since FY2024-25

Overall, this structure reflects a department that continues to balance immediate service delivery with longer-term planning and community-driven outcomes, while adapting to changes in staffing and resources.

Budget Highlights

This year's Community Development budget reflects a deliberate shift toward aligning resources with where we can be most effective today, while still continuing to make steady progress on long-range planning obligations and state requirements. While this is not a "build new capacity" year, it is a thoughtful realignment of how we deliver the work.

Key highlights include:

- Project Development Coordinator (0.25 FTE):
  This position supports internal coordination and external communication—areas where we continue to see growing demand. It is funded through the elimination of the Special Projects Manager FTE, representing a shift away from a single, project-focused role toward more distributed coordination across the organization.
- Long-Range Planning Investments ($241,000 – grant funded):
  These funds allow us to continue advancing required and strategic planning work without additional General Fund impact. This includes a development code audit, legal support to align our code with recent state housing legislation, and initial implementation of the 2025 Housing Production Strategy.
- Legislative Support ($50,000):
  With the removal of the Special Projects Manager, we have identified funding within the Economic Development sub-fund to maintain continuity in our legislative efforts through targeted professional services.
- Continued Progress on Revenue Diversification:
  The Planning Division has made steady progress over the past several years toward a more sustainable funding model:
  Fee adjustments adopted in 2018 increased current planning revenues from approximately $25K–$30K to $210K–$250K annually
  Council has intentionally maintained reduced cost recovery for permits impacting residents and existing businesses
  Long-range planning efforts have leveraged approximately $545,000 in grant funding over the past five years, including $241,000 in this year's budget

Overall, this budget reflects a continued effort to be pragmatic—maintaining core services, advancing required work, and making targeted adjustments to how we are organized to better support delivery.

Challenges & Opportunities

Community Development continues to operate in an environment where long-term needs are outpacing current capacity. The department is balancing increasing expectations around housing, planning, and service delivery with limited staffing and aging systems.

Key challenges and opportunities include:

- Housing Supply Constraints:
  Available land within city limits is becoming increasingly limited, while expansion into the UGB remains a few years out, placing added pressure on current planning and development strategies.
- Long-Range Planning Backlog:
  Catching up on state and federally mandated planning efforts remains an ongoing challenge, requiring continued creativity in how this work is advanced alongside daily operations.
- Outdated Plans and Code:
  Many foundational documents, including the Comprehensive Plan and Zoning Ordinance, have not seen significant updates since the 1980s and 1990s, creating both a challenge and an opportunity to better align with current community values.
- Operational Efficiency Gaps:
  Reliance on paper-based filing systems continues to limit both internal efficiency and public access, highlighting the need for a modern electronic records system.
- Staff Capacity Impacts:
  Reduction of Code Compliance from 2 FTE to 1 FTE is impacting service levels and response times
  Elimination of the Special Projects Manager role will affect the City's ability to proactively advance legislative priorities, which have historically resulted in significant external funding
- Supporting Innovation:
  Continued investment in training and support for staff and advisory committees will be important to maintain momentum and adapt to evolving expectations.

Department Cost Summary

	FY 2024-25 Actual	FY 2025-26 Budget	FY 2026-27 Proposed Budget
Revenues	$537,090	$264,100	$434,450
Licenses and Permits	$290,100	$240,000	$185,000
Intergovernmental	$228,480	$16,000	$241,000
Charges for Services	$20	$0	$0
Fines and Forfeitures	$9,164	$7,500	$7,500
Miscellaneous	$9,327	$600	$950
Expenses	$2,055,712	$2,615,378	$2,243,772
Personnel Services	$1,214,216	$1,403,762	$1,307,209
Materials and Services	$799,379	$1,206,001	$931,613
Capital Outlay	$42,117	$5,615	$4,950

Full-Time Equivalents (FTE)

	FY 2024-25	FY 2025-26	FY 2026-27
General Fund - Community Development	8.33	8.08	7.58

Budget Document Report

01 - GENERAL FUND

Department : 07 - Community Development
Section : 001 - Administration
Program: 000 - No Program

2024 ACTUAL	2025 ACTUAL	2026 AMENDED BUDGET			2027 PROPOSED BUDGET	2027 APPROVED BUDGET	2027 COUNCIL BUDGET ADOPTION
				RESOURCES			
				MISCELLANEOUS			
0	5,532	0	6600-06	Other Income - Paid Leave OR	0	0	0
2,076	2,279	200	6600-99	Other Income - Community Development	200	0	0
2,076	**7,811**	**200**		**TOTAL MISCELLANEOUS**	**200**	**0**	**0**
2,076	**7,811**	**200**		**TOTAL RESOURCES**	**200**	**0**	**0**

01 - GENERAL FUND

Department : 07 - Community Development
Section : 001 - Administration
Program: 000 - No Program

2024 ACTUAL	2025 ACTUAL	2026 AMENDED BUDGET			2027 PROPOSED BUDGET	2027 APPROVED BUDGET	2027 COUNCIL BUDGET ADOPTION
				REQUIREMENTS			
				PERSONNEL SERVICES			
-239	3,255	0	7000	**Salaries & Wages**	0	0	0
24,463	26,018	27,496	7000-05	**Salaries & Wages - Regular Full Time**	30,148	0	0
				Community Development Director - 0.10 FTE			
				Planning Analyst - 0.15 FTE			
219	157	607	7000-20	**Salaries & Wages - Overtime**	494	0	0
-575	2,735	0	7300	**Fringe Benefits**	0	0	0
1,503	1,595	1,699	7300-05	**Fringe Benefits - FICA - Social Security**	1,900	0	0
352	373	408	7300-06	**Fringe Benefits - FICA - Medicare**	444	0	0
7,494	7,957	9,187	7300-15	**Fringe Benefits - PERS - OPSRP - IAP**	9,946	0	0
3,098	3,220	3,548	7300-20	**Fringe Benefits - Medical Insurance**	6,833	0	0
450	450	450	7300-22	**Fringe Benefits - VEBA Plan**	750	0	0
15	15	15	7300-25	**Fringe Benefits - Life Insurance**	15	0	0
61	59	62	7300-30	**Fringe Benefits - Long Term Disability**	66	0	0
327	325	390	7300-35	**Fringe Benefits - Workers' Compensation Insurance**	404	0	0
5	4	5	7300-37	**Fringe Benefits - Workers' Benefit Fund**	5	0	0
16	122	241	7300-45	**Fringe Benefits - Paid Family Leave City Share**	117	0	0
37,189	**46,285**	**44,108**		**TOTAL PERSONNEL SERVICES**	**51,122**	**0**	**0**
				MATERIALS AND SERVICES			
96	97	100	7515	**City Services Charge expense**	100	0	0
0	1,920	1,000	7520	**Public Notices & Printing**	1,000	0	0
				Committee Recruitment Ads			
288	209	100	7540	**Employee Events**	100	0	0
				Costs shared city-wide for employee training, materials, and events.			
0	0	0	7550	**Travel & Education**	0	0	0
3,889	3,968	5,400	7600	**Utilities**	5,400	0	0
				Department's share of Community Development Center electricity expense.			
6,814	9,688	10,841	7610-05	**Insurance - Liability**	9,565	0	0

01 - GENERAL FUND

Department : 07 - Community Development
Section : 001 - Administration
Program: 000 - No Program

2024 ACTUAL	2025 ACTUAL	2026 AMENDED BUDGET			2027 PROPOSED BUDGET	2027 APPROVED BUDGET	2027 COUNCIL BUDGET ADOPTION
2,446	2,997	3,686	7610-10	**Insurance - Property**	3,187	0	0
0	0	0	7610-11	**Insurance - Cyber liability**	441	0	0
3,865	3,804	4,800	7620	**Telecommunications**	4,200	0	0
				Yamhill County - Mitel, Department			
4,289	4,607	4,400	7650	**Janitorial**	4,100	0	0
				Department's share of Community Development Center janitorial service and supply costs.			
7,122	1,211	5,000	7660	**Materials & Supplies**	3,000	0	0
				Office supplies and work station support.			
3,216	1,085	2,220	7720-08	**Repairs & Maintenance - Building Repairs**	2,200	0	0
				Department's share of Community Development Center's repairs and improvements.			
1,697	1,888	6,000	7720-10	**Repairs & Maintenance - Building Maintenance**	6,000	0	0
0	0	5,000	7750	**Professional Services**	5,000	0	0
				Update Fee Schedule			
2,549	2,877	5,530	7750-01	**Professional Services - Audit & other city-wide prof svc**	4,290	0	0
				Costs shared city-wide for audit, Section 125 plan administrative fees, and other miscellaneous professional service expenses			
7,959	6,432	11,400	7790-20	**Maintenance & Rental Contracts - Community Development Center**	9,600	0	0
				Copier Lease, HVAC, Fire/Security Alarm, Parking Lot Sweeping, Orkin, Holiday Lights, Misc (Community Development's share of CDC Building)			
1,728	2,429	2,915	7840	**M & S Computer Charges**	4,153	0	0
				I.S. Fund materials & supplies costs shared city-wide			
				Sent from Allocation "Materials & Services-Shared - IS Cost Allocation - M&S Shared (General Fund)" (0.87%) 4,153			
168	170	3,500	7840-16	**M & S Computer Charges - Community Dev Administration**	2,120	0	0
				Sent from Allocation "Materials & Services-Specific - IS Cost Allocation - M&S Specific (CD Admin)" (100.00%) 2,120			
				Office 365 licensing - $420			
				Replacement Computer Share - $1500			
				Adobe Pro Renewals - $200			
46,126	**43,381**	**71,892**		**TOTAL MATERIALS AND SERVICES**	**64,456**	**0**	**0**

01 - GENERAL FUND

Department : 07 - Community Development
Section : 001 - Administration
Program: 000 - No Program

2024 ACTUAL	2025 ACTUAL	2026 AMENDED BUDGET			2027 PROPOSED BUDGET	2027 APPROVED BUDGET	2027 COUNCIL BUDGET ADOPTION
				CAPITAL OUTLAY			
425	99	402	**8750**	**Capital Outlay Computer Charges**	446	0	0
				I.S. Fund capital outlay costs shared city-wide			
				Sent from Allocation "Capital Outlay-Shared - IS Cost Allocation - CO Shared (General Fund)" (0.87%) 446			
21,531	15,886	0	**8800**	**Building Improvements**	0	0	0
21,956	**15,985**	**402**		**TOTAL CAPITAL OUTLAY**	**446**	**0**	**0**
105,271	**105,651**	**116,402**		**TOTAL REQUIREMENTS**	**116,025**	**0**	**0**

Budget Document Report

01 - GENERAL FUND

Department : 07 - Community Development
Section : 025 - Current Planning
Program: 000 - No Program

2024 ACTUAL	2025 ACTUAL	2026 AMENDED BUDGET			2027 PROPOSED BUDGET	2027 APPROVED BUDGET	2027 COUNCIL BUDGET ADOPTION
				RESOURCES			
				LICENSES AND PERMITS			
141,552	241,250	190,000	**4250-03**	**Planning Fees - Land Use Fees**	125,000	0	0
				Fees for processing land use applications (e.g. variances, conditional use permits, zone changes and plan amendments).			
76,327	48,850	50,000	**4250-25**	**Planning Fees - Building Permit Review Fees**	60,000	0	0
				Fees to cover Planning Division costs associated with the review of building permit applications.			
217,879	**290,100**	**240,000**		**TOTAL LICENSES AND PERMITS**	**185,000**	**0**	**0**
217,879	**290,100**	**240,000**		**TOTAL RESOURCES**	**185,000**	**0**	**0**

01 - GENERAL FUND

Department : 07 - Community Development
Section : 025 - Current Planning
Program: 000 - No Program

2024 ACTUAL	2025 ACTUAL	2026 AMENDED BUDGET			2027 PROPOSED BUDGET	2027 APPROVED BUDGET	2027 COUNCIL BUDGET ADOPTION
				REQUIREMENTS			
				PERSONNEL SERVICES			
0	0	0	**7000**	**Salaries & Wages**	0	0	0
207,689	256,862	324,456	**7000-05**	**Salaries & Wages - Regular Full Time**	325,783	0	0
				Development Permit Coordinator - 0.25 FTE			
				Planning Manager - 0.25 FTE			
				Senior Planner - 1.00 FTE			
				Associate Planner - 0.50 FTE			
				Planning Analyst - 0.55 FTE			
				Development Customer Service Technician - Combined Depts - 0.25 FTE			
				Community Development Director - 0.25 FTE			
3,178	2,639	2,428	**7000-20**	**Salaries & Wages - Overtime**	3,004	0	0
300	0	0	**7000-37**	**Salaries & Wages - Medical Opt Out Incentive**	0	0	0
0	0	0	**7300**	**Fringe Benefits**	0	0	0
12,921	15,867	19,776	**7300-05**	**Fringe Benefits - FICA - Social Security**	20,385	0	0
3,022	3,711	4,740	**7300-06**	**Fringe Benefits - FICA - Medicare**	4,767	0	0
68,290	83,553	109,422	**7300-15**	**Fringe Benefits - PERS - OPSRP - IAP**	109,286	0	0
21,136	28,055	42,476	**7300-20**	**Fringe Benefits - Medical Insurance**	58,326	0	0
3,550	3,800	5,050	**7300-22**	**Fringe Benefits - VEBA Plan**	6,150	0	0
141	157	183	**7300-25**	**Fringe Benefits - Life Insurance**	180	0	0
517	626	764	**7300-30**	**Fringe Benefits - Long Term Disability**	785	0	0
2,593	3,038	4,330	**7300-35**	**Fringe Benefits - Workers' Compensation Insurance**	4,118	0	0
44	48	61	**7300-37**	**Fringe Benefits - Workers' Benefit Fund**	57	0	0
134	1,219	2,815	**7300-45**	**Fringe Benefits - Paid Family Leave City Share**	1,274	0	0
323,514	**399,575**	**516,501**		**TOTAL PERSONNEL SERVICES**	**534,115**	**0**	**0**
				MATERIALS AND SERVICES			
1,625	2,252	2,500	**7500**	**Credit Card Fees**	2,500	0	0
				Fees paid to offer credit card payment services - monthly and percentage of overall credit card transactions.			

01 - GENERAL FUND

Department : 07 - Community Development
Section : 025 - Current Planning
Program: 000 - No Program

2024 ACTUAL	2025 ACTUAL	2026 AMENDED BUDGET				2027 PROPOSED BUDGET	2027 APPROVED BUDGET	2027 COUNCIL BUDGET ADOPTION
4,995	6,247	7,000	**7520**	**Public Notices & Printing**		7,000	0	0
			Legal notices for public hearings, public open houses, printing brochures, forms and surveys.					
245	679	300	**7540**	**Employee Events**		500	0	0
			Costs shared city-wide for employee training, materials, and events.					
1,744	3,939	6,000	**7550**	**Travel & Education**		5,500	0	0
			Memberships in professional organizations (APA, ORAPA, ULI, ICMA); staff training, Planning Commissoner training.					
373	83	500	**7590**	**Fuel - Vehicle & Equipment**		250	0	0
			Inspection Vehicle					
1,761	2,276	3,000	**7620**	**Telecommunications**		2,750	0	0
			Cell phones for planners (split 50/50 between current and long range planning)					
2,974	3,073	3,500	**7660**	**Materials & Supplies**		3,000	0	0
			Office supplies and work station support.					
12,672	5,698	32,500	**7750**	**Professional Services**		41,000	0	0
			Contract Transportation Planning		25,000			
			Planning Fee Schedule Update		10,000			
			Transcriptionist - PC, LRC, HLC		6,000			
15	2	0	**7750-01**	**Professional Services - Audit & other city-wide prof svc**		0	0	0
12,444	17,489	25,398	**7840**	**M & S Computer Charges**		33,037	0	0
			I.S. Fund materials & supplies costs shared city-wide					
			Sent from Allocation "Materials & Services-Shared - IS Cost Allocation - M&S Shared (General Fund)" (6.89%)		33,037			
8,095	9,296	26,600	**7840-17**	**M & S Computer Charges - Community Dev Current**		11,500	0	0
			Sent from Allocation "Materials & Services-Specific - IS Cost Allocation - M&S Specific (CD Current)" (100.00%)		11,500			
			AutoCAD maintenance - $750					
			Bluebeam licensing - $1400					
			ESRI-12.5% shared with Street,Park Maint,WWS - $1350					
			Office 365 licensing - $6000					
			Shared Leased Copier-Civic Hall - $500					

Department : 07 - Community Development
Section : 025 - Current Planning
Program: 000 - No Program

2024 ACTUAL	2025 ACTUAL	2026 AMENDED BUDGET				2027 PROPOSED BUDGET	2027 APPROVED BUDGET	2027 COUNCIL BUDGET ADOPTION
			Adobe Pro Renewals - $1500					
46,944	**51,035**	**107,298**		**TOTAL MATERIALS AND SERVICES**		**107,037**	**0**	**0**
				CAPITAL OUTLAY				
3,061	711	3,160	**8750**	**Capital Outlay Computer Charges**		3,548	0	0
			I.S. Fund capital outlay costs shared city-wide					
			Sent from Allocation "Capital Outlay-Shared - IS Cost Allocation - CO Shared (General Fund)" (6.89%)		3,548			
0	24,731	0	**8850**	**Vehicles**		0	0	0
3,061	**25,442**	**3,160**		**TOTAL CAPITAL OUTLAY**		**3,548**	**0**	**0**
373,519	**476,052**	**626,959**		**TOTAL REQUIREMENTS**		**644,700**	**0**	**0**

Budget Document Report

01 - GENERAL FUND

Department : 07 - Community Development
Section : 028 - Long Range Planning
Program: 000 - No Program

2024 ACTUAL	2025 ACTUAL	2026 AMENDED BUDGET			2027 PROPOSED BUDGET	2027 APPROVED BUDGET	2027 COUNCIL BUDGET ADOPTION
				RESOURCES			
				LICENSES AND PERMITS			
0	0	0	**4245**	**Fee in Lieu-Tree Program**	0	0	0
			Mitigation funds collected for approved removal of trees that cannot be replaced on site. Wiil fund replacement elsewhere in the community.				
0	**0**	**0**		**TOTAL LICENSES AND PERMITS**	**0**	**0**	**0**
				INTERGOVERNMENTAL			
13,020	3,980	16,000	**4535**	**Federal NPS CLG Grant**	16,000	0	0
			Federal National Park Service Certified Local Government grant for historic preservation program.				
0	64,500	0	**4778**	**OR Dept of Land Conservation & Dev (DLCD)**	225,000	0	0
			Technical Assistance and Planning grants.				
			DLCD Development Code Compliance	150,000			
			DLCD Housing Production Strategy Grant	75,000			
13,020	**68,480**	**16,000**		**TOTAL INTERGOVERNMENTAL**	**241,000**	**0**	**0**
				CHARGES FOR SERVICES			
250	20	0	**5410**	**Sales**	0	0	0
250	**20**	**0**		**TOTAL CHARGES FOR SERVICES**	**0**	**0**	**0**
13,270	**68,500**	**16,000**		**TOTAL RESOURCES**	**241,000**	**0**	**0**

01 - GENERAL FUND

Department : 07 - Community Development
Section : 028 - Long Range Planning
Program: 000 - No Program

2024 ACTUAL	2025 ACTUAL	2026 AMENDED BUDGET			2027 PROPOSED BUDGET	2027 APPROVED BUDGET	2027 COUNCIL BUDGET ADOPTION
				REQUIREMENTS			
				PERSONNEL SERVICES			
0	0	0	**7000**	**Salaries & Wages**	0	0	0
188,225	278,008	293,620	**7000-05**	**Salaries & Wages - Regular Full Time**	345,435	0	0
				Associate Planner - Housing - 0.50 FTE			
				Planning Manager - 0.50 FTE			
				Senior Planner - 1.00 FTE			
				Associate Planner - 0.50 FTE			
				Planning Analyst - 0.20 FTE			
				Development Customer Service Technician - Combined Depts - 0.05 FTE			
				Community Development Director - 0.30 FTE			
0	0	0	**7000-10**	**Salaries & Wages - Regular Part Time**	0	0	0
0	0	0	**7000-15**	**Salaries & Wages - Temporary**	0	0	0
767	862	1,822	**7000-20**	**Salaries & Wages - Overtime**	2,006	0	0
300	0	0	**7000-37**	**Salaries & Wages - Medical Opt Out Incentive**	0	0	0
0	0	0	**7300**	**Fringe Benefits**	0	0	0
11,573	17,045	17,874	**7300-05**	**Fringe Benefits - FICA - Social Security**	21,541	0	0
2,706	3,986	4,283	**7300-06**	**Fringe Benefits - FICA - Medicare**	5,038	0	0
59,313	89,882	99,132	**7300-15**	**Fringe Benefits - PERS - OPSRP - IAP**	115,341	0	0
19,477	30,905	38,687	**7300-20**	**Fringe Benefits - Medical Insurance**	61,899	0	0
3,650	4,400	4,650	**7300-22**	**Fringe Benefits - VEBA Plan**	6,550	0	0
117	156	153	**7300-25**	**Fringe Benefits - Life Insurance**	180	0	0
467	693	688	**7300-30**	**Fringe Benefits - Long Term Disability**	828	0	0
2,476	3,433	4,063	**7300-35**	**Fringe Benefits - Workers' Compensation Insurance**	4,542	0	0
35	47	51	**7300-37**	**Fringe Benefits - Workers' Benefit Fund**	57	0	0
121	1,329	2,544	**7300-45**	**Fringe Benefits - Paid Family Leave City Share**	1,339	0	0
289,226	**430,747**	**467,567**		**TOTAL PERSONNEL SERVICES**	**564,756**	**0**	**0**

01 - GENERAL FUND

Department : 07 - Community Development
Section : 028 - Long Range Planning
Program: 000 - No Program

2024 ACTUAL	2025 ACTUAL	2026 AMENDED BUDGET				2027 PROPOSED BUDGET	2027 APPROVED BUDGET	2027 COUNCIL BUDGET ADOPTION
				MATERIALS AND SERVICES				
6,639	11,140	10,000	**7520**	**Public Notices & Printing**		10,000	0	0
			Legal notices for public hearings, public open houses, printing brochures, forms and surveys for long range planning projects					
69	613	400	**7540**	**Employee Events**		500	0	0
			Costs shared city-wide for employee training, materials, and events.					
6,559	8,818	6,000	**7550**	**Travel & Education**		5,500	0	0
			Memberships in professional organizations. Staff training. Planning Commissioner training.					
1,761	2,276	3,200	**7620**	**Telecommunications**		2,750	0	0
			Cell phones for planners (split 50/50 between current and long range planning)					
5,139	2,683	6,000	**7660**	**Materials & Supplies**		6,500	0	0
			Work Station (PM) and Office Supplies					
0	0	0	**7660-26**	**Materials & Supplies - Tree Program**		265,100	0	0
0	0	0	**7710**	**Materials & Supplies - Grants**		0	0	0
205,754	183,098	455,000	**7750**	**Professional Services**		95,500	0	0
			Consultant Services		40,000			
			Southwest Area Plan (Carryover 26)		35,000			
			CLG Grant HP Match (Carryover 26)		16,000			
			Transcriptionist		4,500			
13	2	0	**7750-01**	**Professional Services - Audit & other city-wide prof svc**		0	0	0
			Costs shared city-wide for audit, Section 125 plan administrative fees, and other miscellaneous professional service expenses					
6,083	26,534	16,000	**7750-04**	**Professional Services - Grants**		225,000	0	0
			DLCD TA Grants / CLG Grants					
			DLCD Development Code Compliance		150,000			
			DLCD TA HPS Grant		75,000			
0	0	0	**7750-26**	**Professional Services - Tree Program**		0	0	0
8,988	11,174	2,915	**7840**	**M & S Computer Charges**		4,153	0	0
			I.S. Fund materials & supplies costs shared city-wide					
			Sent from Allocation "Materials & Services-Shared - IS Cost Allocation - M&S Shared (General Fund)" (0.87%)		4,153			

01 - GENERAL FUND

Department : 07 - Community Development
Section : 028 - Long Range Planning
Program: 000 - No Program

2024 ACTUAL	2025 ACTUAL	2026 AMENDED BUDGET				2027 PROPOSED BUDGET	2027 APPROVED BUDGET	2027 COUNCIL BUDGET ADOPTION
3,622	2,763	3,700	7840-18	M & S Computer Charges - Community Dev Long Range		3,680	0	0
				Sent from Allocation "Materials & Services-Specific - IS Cost Allocation - M&S Specific (CD Long Range)" (100.00%)	3,680			
				AutoCAD maintenance - $750				
				Bluebeam licensing $440				
				ESRI-12.5% shared with Street,Park Maint,WWS - $1350				
				Office 365 licensing - $840				
				Adobe Pro Renewals - $300				
244,627	**249,101**	**503,215**		**TOTAL MATERIALS AND SERVICES**		**618,683**	**0**	**0**
				CAPITAL OUTLAY				
2,210	454	1,211	**8750**	**Capital Outlay Computer Charges**		446	0	0
				I.S. Fund capital outlay costs shared city-wide				
				Sent from Allocation "Capital Outlay-Shared - IS Cost Allocation - CO Shared (General Fund)" (0.87%)	446			
2,210	**454**	**1,211**		**TOTAL CAPITAL OUTLAY**		**446**	**0**	**0**
536,063	**680,302**	**971,993**		**TOTAL REQUIREMENTS**		**1,183,885**	**0**	**0**

Budget Document Report — **01 - GENERAL FUND**

Department : 07 - Community Development
Section : 031 - Code Compliance
Program: 000 - No Program

2024 ACTUAL	2025 ACTUAL	2026 AMENDED BUDGET			2027 PROPOSED BUDGET	2027 APPROVED BUDGET	2027 COUNCIL BUDGET ADOPTION
				RESOURCES			
				FINES AND FORFEITURES			
5,224	9,164	7,500	**6115**	**Code Enforcement**	7,500	0	0
				Fines for non-compliance with City ordinances and reimbursement to City for costs for involuntary abatement.			
5,224	**9,164**	**7,500**		**TOTAL FINES AND FORFEITURES**	**7,500**	**0**	**0**
				MISCELLANEOUS			
0	1,275	0	**6310**	**Interest**	500	0	0
0	0	250	**6407-31**	**Donations-Community Development - Code Compliance**	250	0	0
16,357	0	0	**6600-06**	**Other Income - Paid Leave OR**	0	0	0
-3,041	241	150	**6600-99**	**Other Income - Community Development**	0	0	0
13,316	**1,516**	**400**		**TOTAL MISCELLANEOUS**	**750**	**0**	**0**
18,540	**10,680**	**7,900**		**TOTAL RESOURCES**	**8,250**	**0**	**0**

01 - GENERAL FUND

Department : 07 - Community Development
Section : 031 - Code Compliance
Program: 000 - No Program

2024 ACTUAL	2025 ACTUAL	2026 AMENDED BUDGET			2027 PROPOSED BUDGET	2027 APPROVED BUDGET	2027 COUNCIL BUDGET ADOPTION
				REQUIREMENTS			
				PERSONNEL SERVICES			
142,968	84,228	91,454	**7000-05**	**Salaries & Wages - Regular Full Time**	96,386	0	0
				Code Compliance Officer - 1.00 FTE Planning Analyst - 0.10 FTE Development Customer Service Technician - Combined Depts - 0.03 FTE Community Development Director - 0.10 FTE			
0	0	0	**7000-10**	**Salaries & Wages - Regular Part Time**	0	0	0
431	352	2,428	**7000-20**	**Salaries & Wages - Overtime**	2,006	0	0
0	0	0	**7300**	**Fringe Benefits**	0	0	0
8,655	5,162	5,682	**7300-05**	**Fringe Benefits - FICA - Social Security**	6,100	0	0
2,024	1,207	1,361	**7300-06**	**Fringe Benefits - FICA - Medicare**	1,427	0	0
42,196	25,711	30,717	**7300-15**	**Fringe Benefits - PERS - OPSRP - IAP**	31,938	0	0
26,769	11,129	12,270	**7300-20**	**Fringe Benefits - Medical Insurance**	15,738	0	0
4,430	1,430	1,430	**7300-22**	**Fringe Benefits - VEBA Plan**	1,630	0	0
118	72	74	**7300-25**	**Fringe Benefits - Life Insurance**	73	0	0
348	201	212	**7300-30**	**Fringe Benefits - Long Term Disability**	232	0	0
1,820	1,003	1,280	**7300-35**	**Fringe Benefits - Workers' Compensation Insurance**	1,272	0	0
33	21	26	**7300-37**	**Fringe Benefits - Workers' Benefit Fund**	23	0	0
89	395	808	**7300-45**	**Fringe Benefits - Paid Family Leave City Share**	390	0	0
89	0	0	**7400-10**	**Fringe Benefits - Volunteers - Workers' Compensation Insurance**	0	0	0
229,971	**130,911**	**147,742**		**TOTAL PERSONNEL SERVICES**	**157,216**	**0**	**0**
				MATERIALS AND SERVICES			
0	0	100	**7500**	**Credit Card Fees**	100	0	0
				Transactional fees for paying code enforcement fines with credit card.			
749	123	1,500	**7520**	**Public Notices & Printing**	500	0	0
				Print materials for door hangers, property notices, certified mailings.			

Department : 07 - Community Development
Section : 031 - Code Compliance
Program: 000 - No Program

2024 ACTUAL	2025 ACTUAL	2026 AMENDED BUDGET				2027 PROPOSED BUDGET	2027 APPROVED BUDGET	2027 COUNCIL BUDGET ADOPTION
102	185	200	7540	**Employee Events**		200	0	0
			Costs shared city-wide for employee training, materials, and events.					
1,542	90	2,500	7550	**Travel & Education**		2,500	0	0
			Memberships in Oregon Code Enforcement Association, staff training.					
851	496	750	7590	**Fuel - Vehicle & Equipment**		500	0	0
2,942	2,373	1,900	7620	**Telecommunications**		1,900	0	0
437	0	300	7630	**Uniforms**		300	0	0
1,480	694	2,000	7660	**Materials & Supplies**		1,000	0	0
			Office supplies, work station support, neighborhood clean-up supplies.					
0	0	250	7680-31	**Materials & Supplies - Donations - Code Compliance**		250	0	0
9,374	5,320	14,000	7750	**Professional Services**		33,000	0	0
			Abatement		30,000			
			Hearings Officer		3,000			
19	3	0	7750-01	**Professional Services - Audit & other city-wide prof svc**		0	0	0
2,765	3,886	3,331	7840	**M & S Computer Charges**		2,373	0	0
			I.S. Fund materials & supplies costs shared city-wide					
			Sent from Allocation "Materials & Services-Shared - IS Cost Allocation - M&S Shared (General Fund)" (0.49%)		2,373			
6,063	340	1,000	7840-19	**M & S Computer Charges - Community Dev Code Compliance**		620	0	0
			Sent from Allocation "Materials & Services-Specific - IS Cost Allocation - M&S Specific (CD Code Compl.)" (100.00%)		620			
			Office 365 licensing - $420					
			Adobe Pro Renewals - $200					
26,323	**13,509**	**27,831**		**TOTAL MATERIALS AND SERVICES**		**43,243**	**0**	**0**
				CAPITAL OUTLAY				
680	158	561	8750	**Capital Outlay Computer Charges**		255	0	0
			I.S. Fund capital outlay costs shared city-wide					

2024 ACTUAL	2025 ACTUAL	2026 AMENDED BUDGET	Department : 07 - Community Development Section : 031 - Code Compliance Program: 000 - No Program		2027 PROPOSED BUDGET	2027 APPROVED BUDGET	2027 COUNCIL BUDGET ADOPTION
			Sent from Allocation "Capital Outlay-Shared - IS Cost Allocation - CO Shared (General Fund)" (0.49%)	255			
680	158	561	**TOTAL CAPITAL OUTLAY**		255	0	0
256,974	144,578	176,134	**TOTAL REQUIREMENTS**		200,714	0	0

Budget Document Report

01 - GENERAL FUND

Department : 07 - Community Development
Section : 035 - Economic Development
Program: 000 - No Program

2024 ACTUAL	2025 ACTUAL	2026 AMENDED BUDGET			2027 PROPOSED BUDGET	2027 APPROVED BUDGET	2027 COUNCIL BUDGET ADOPTION
				RESOURCES			
				INTERGOVERNMENTAL			
0	160,000	0	4771	Business Oregon (State)	0	0	0
0	**160,000**	**0**		**TOTAL INTERGOVERNMENTAL**	**0**	**0**	**0**
0	**160,000**	**0**		**TOTAL RESOURCES**	**0**	**0**	**0**

Budget Document Report

01 - GENERAL FUND

Department : 07 - Community Development
Section : 035 - Economic Development
Program: 000 - No Program

2024 ACTUAL	2025 ACTUAL	2026 AMENDED BUDGET				2027 PROPOSED BUDGET	2027 APPROVED BUDGET	2027 COUNCIL BUDGET ADOPTION
				REQUIREMENTS				
				PERSONNEL SERVICES				
123,908	131,240	138,098	7000-05	Salaries & Wages - Regular Full Time		0	0	0
1,200	200	0	7000-37	Salaries & Wages - Medical Opt Out Incentive		0	0	0
7,757	7,972	8,355	7300-05	Fringe Benefits - FICA - Social Security		0	0	0
1,814	1,864	2,002	7300-06	Fringe Benefits - FICA - Medicare		0	0	0
37,986	39,958	45,172	7300-15	Fringe Benefits - PERS - OPSRP - IAP		0	0	0
0	21,448	29,957	7300-20	Fringe Benefits - Medical Insurance		0	0	0
0	1,500	750	7300-22	Fringe Benefits - VEBA Plan		0	0	0
60	59	60	7300-25	Fringe Benefits - Life Insurance		0	0	0
291	331	320	7300-30	Fringe Benefits - Long Term Disability		0	0	0
1,685	1,504	1,920	7300-35	Fringe Benefits - Workers' Compensation Insurance		0	0	0
20	17	21	7300-37	Fringe Benefits - Workers' Benefit Fund		0	0	0
82	605	1,189	7300-45	Fringe Benefits - Paid Family Leave City Share		0	0	0
174,801	**206,697**	**227,844**		**TOTAL PERSONNEL SERVICES**		**0**	**0**	**0**
				MATERIALS AND SERVICES				
34	83	100	7540	Employee Events		200	0	0
				Costs shared city-wide for employee training, materials, and events.				
113,195	0	0	7595-10	Business Assistance Grant - Business Resiliency		0	0	0
716	0	0	7660-25	Materials & Supplies - Grants		0	0	0
0	0	0	7750	Professional Services		50,000	0	0
				Temp Services for elimination of Special Projects Mgr	50,000			
6	1	0	7750-01	Professional Services - Audit & other city-wide prof svc		0	0	0
				Legislative Work				
317,079	440,155	493,500	7750-04	Professional Services - Grants		45,000	0	0
				ADA Transition Plan	45,000			

Department : 07 - Community Development
Section : 035 - Economic Development
Program: 000 - No Program

2024 ACTUAL	2025 ACTUAL	2026 AMENDED BUDGET				2027 PROPOSED BUDGET	2027 APPROVED BUDGET	2027 COUNCIL BUDGET ADOPTION
1,383	1,943	1,665	7840	M & S Computer Charges		2,373	0	0
			I.S. Fund materials & supplies costs shared city-wide					
			Sent from Allocation "Materials & Services-Shared - IS Cost Allocation - M&S Shared (General Fund)" (0.49%)		2,373			
168	170	500	7840-14	M & S Computer Charges - Community Dev Econ Development		620	0	0
			Sent from Allocation "Materials & Services-Specific - IS Cost Allocation - M&S Specific (CD Econ Dvpmt)" (100.00%)		620			
			Office 365 licensing - $420					
			Adobe Pro Renewals - $200					
432,580	**442,352**	**495,765**		**TOTAL MATERIALS AND SERVICES**		**98,193**	**0**	**0**
				CAPITAL OUTLAY				
340	79	281	8750	Capital Outlay Computer Charges		255	0	0
			I.S. Fund capital outlay costs shared city-wide					
			Sent from Allocation "Capital Outlay-Shared - IS Cost Allocation - CO Shared (General Fund)" (0.49%)		255			
0	0	0	8750-14	Capital Outlay Computer Charges - Community Dev Econ Development		0	0	0
340	**79**	**281**		**TOTAL CAPITAL OUTLAY**		**255**	**0**	**0**
607,722	**649,128**	**723,890**		**TOTAL REQUIREMENTS**		**98,448**	**0**	**0**

POLICE



City of McMinnville

FY 2026-27

General Fund - Police

Core Services

The McMinnville Police Department delivers a full range of public safety services, from immediate response and enforcement to complex investigations and organizational accountability. These services are structured across field operations, investigations, and professional standards.

Key service areas include:

- Field Operations:
  - Respond to emergency and non-emergency calls for service
  - Conduct initial and follow-up investigations on misdemeanor and felony crimes
  - Traffic enforcement and serious injury crash investigations
  - Provide special event coverage
  - Participate in multi-agency accident investigation teams
- Investigations & Support Division:
  - Investigate serious and mandated crimes, including major person and property offenses
  - Support School Resource Officer (SRO) program
  - Coordinate with state and federal partners
  - Manage parking enforcement
  - Oversee evidence and property management
  - Maintain professional standards and accreditation processes
- Professional Standards:
  - Maintain accreditation through the Oregon Accreditation Alliance
  - Ensure accountability, policy compliance, and continuous improvement

Budget Highlights

The McMinnville Police Department's proposed FY2026–27 budget reflects a continued focus on maintaining core service levels, supporting community safety, and addressing livability concerns, while operating within existing resources.

This is not an expansion year, but rather a disciplined effort to sustain operations, capture efficiencies, and make targeted investments where needed.

Key highlights include:

- Stable Staffing Levels:
  No additions or reductions to sworn or non-sworn positions are included in this proposal.
- Maintaining Service Levels:
  Programs, materials, and services remain largely consistent with the prior year, with efficiencies identified where possible.
- No Add Packages Requested:
  The department limited requests to essential needs, including the replacement of two critical patrol vehicles.
- Technology and Efficiency Improvements:
  Continued focus on improving operations through selective technology upgrades, largely achieved within existing budget authority.
- Records Management System (RMS) Replacement:
  Implementation of the new RMS, funded in prior budget cycles, is underway, with an anticipated rollout over the next 6–9 months.
- Grant-Funded Enhancements:
  Working in partnership with McMinnville Industrial Promotions and Visit McMinnville, the department secured external funding to support and equip a mountain bike patrol program, expanding community-oriented policing capabilities without additional General Fund impact.

Challenges & Opportunities

The McMinnville Police Department continues to operate in a challenging and evolving environment, balancing community expectations, legislative changes, and internal capacity constraints while maintaining a high level of service.

Key challenges and opportunities include:

- Recruitment and Staffing:
  Hiring and retaining qualified officers remains a top priority. While six sworn officers were hired over the past year, maintaining full staffing continues to be an ongoing challenge.
- Evolving Legislative and Policy Environment:
  Continued changes at the state level, along with increased scrutiny of the profession, require ongoing adaptation in how the department responds to drug-related offenses, unlawful camping, and broader community livability concerns.
- Changing Nature of Police Work:
  Calls for service are increasingly complex, requiring more time, coordination, and non-traditional approaches to problem-solving.

- Technology and Data Utilization:
  Implementation of the new Records Management System (RMS) creates opportunities to better leverage data for deployment, efficiency, and informed decision-making.
- Community Expectations and Partnerships:
  Maintaining strong police-community relationships remains critical. These partnerships continue to play a key role in addressing both criminal activity and broader livability issues.

Overall, MPD continues to approach these challenges as opportunities—adapting operations, investing in personnel, and exploring new strategies to support the goal of keeping McMinnville a safe place to live, learn, work, and play.

Department Cost Summary

	FY 2024-25 Actual	FY 2025-26 Budget	FY 2026-27 Proposed Budget
Revenues	$622,106	$330,325	$236,735
Licenses and Permits	$16,247	$13,000	$13,000
Intergovernmental	$295,024	$101,370	$100,600
Charges for Services	$63,840	$60,955	$62,135
Fines and Forfeitures	$0	$0	$0
Miscellaneous	$234,995	$147,000	$53,000
Other Financing Source	$12,000	$8,000	$8,000
Expenses	$11,314,353	$12,565,394	$12,711,229
Personnel Services	$8,527,766	$9,834,184	$9,972,798
Materials and Services	$1,538,073	$1,844,875	$1,822,754
Capital Outlay	$605,646	$182,897	$182,784
Debt Service	$0	$0	$0
Transfers Out	$642,869	$703,438	$732,892

Full-Time Equivalents (FTE)

	FY 2024-25	FY 2025-26	FY 2026-27
General Fund - Police	52.06	48.03	48.40

01 - GENERAL FUND

Department : 11 - Police
Section : 040 - Chief's Office
Program: 501 - Administration

2024 ACTUAL	2025 ACTUAL	2026 AMENDED BUDGET			2027 PROPOSED BUDGET	2027 APPROVED BUDGET	2027 COUNCIL BUDGET ADOPTION
				RESOURCES			
				LICENSES AND PERMITS			
12,846	16,247	13,000	4490	Licenses & Permits - Misc	13,000	0	0
				Permit fee for second hand merchants and pawnbrokers. Canine licensing fee received quarterly from Yamhill County.			
12,846	**16,247**	**13,000**		**TOTAL LICENSES AND PERMITS**	**13,000**	**0**	**0**
				INTERGOVERNMENTAL			
0	87,746	0	4545	Federal FEMA Grant	0	0	0
0	0	0	4547-20	Federal Stimulus Funds - Justice Assist Recovery Grant	0	0	0
5,254	1,542	7,200	4560	BVP Grant	7,000	0	0
				Federal Bulletproof Vest Partnership Grant which funds 50% of the bulletproof vest purchases.			
0	0	0	4590-25	ODOT Federal Grants - Pedestrian Safety Grant	0	0	0
40,467	40,467	0	4597-05	US Department of Justice - SRT Body Worn/In Car Cameras	0	0	0
378	3,721	5,000	4600	Traffic Safety Grant-DUII	5,000	0	0
5,540	6,119	5,000	4605	Traffic Safety Grant-Speed	5,000	0	0
2,811	2,293	5,000	4609	Distracted Driving Enforcement Grant	5,000	0	0
3,983	3,462	5,000	4610	Traffic Safety Grant-Safety Belt	5,000	0	0
58,433	**145,350**	**27,200**		**TOTAL INTERGOVERNMENTAL**	**27,000**	**0**	**0**
				CHARGES FOR SERVICES			
13,097	20,050	17,000	5330	Police Fees	17,000	0	0
				Fees charged by the Police Department for public records requests and special event applications			
0	0	0	5350	Registration Fees	0	0	0
				Fees received for department hosted trainings			
32,637	33,290	33,955	5400-30	Property Rentals - YCOM	34,635	0	0
				Yamhill Communications Agency (YCOM) rental of space in Police Department for emergency communications operation.			
45,734	**53,340**	**50,955**		**TOTAL CHARGES FOR SERVICES**	**51,635**	**0**	**0**

01 - GENERAL FUND

Department : 11 - Police
Section : 040 - Chief's Office
Program: 501 - Administration

2024 ACTUAL	2025 ACTUAL	2026 AMENDED BUDGET			2027 PROPOSED BUDGET	2027 APPROVED BUDGET	2027 COUNCIL BUDGET ADOPTION
				MISCELLANEOUS			
6,953	0	0	6360-20	**Grants - City County Insurance Services**	0	0	0
7,465	9,196	10,000	6400	**Donations - Police**	10,000	0	0
0	0	0	6400-10	**Donations-Police-Mountain Bike Program**	0	0	0
				Donations for Mountain Bike Program			
0	2,032	0	6600-05	**Other Income - Workers' Comp Reimbursement**	0	0	0
				Workers compensation time-loss reimbursements while injured worker is unable to work due to on-the-job injury. Also, State of Oregon Employer-at-Injury Program pays 5% of light duty wages up to a cap.			
66,246	80,286	60,000	6600-06	**Other Income - Paid Leave OR**	0	0	0
38,889	40,652	42,000	6600-22	**Other Income - Airshow**	18,000	0	0
				Air Show overtime cost recovery 18,000			
0	0	0	6600-25	**Other Income - PD Reserves**	0	0	0
113,967	100,631	35,000	6600-95	**Other Income - Police**	25,000	0	0
				Miscellaneous police revenue including unclaimed property and surplus property sale; police officer witness fees for appearing in other than Municipal Court, such as before the Grand Jury or Circuit Court; and special event police officer coverage			
233,519	**232,798**	**147,000**		**TOTAL MISCELLANEOUS**	**53,000**	**0**	**0**
				OTHER FINANCING SOURCE			
0	12,000	8,000	6845	**Proceeds from asset sale**	8,000	0	0
				Sales of assets such as police vehicles			
0	**12,000**	**8,000**		**TOTAL OTHER FINANCING SOURCE**	**8,000**	**0**	**0**
350,532	**459,734**	**246,155**		**TOTAL RESOURCES**	**152,635**	**0**	**0**

01 - GENERAL FUND

Department : 11 - Police
Section : 040 - Chief's Office
Program: 501 - Administration

2024 ACTUAL	2025 ACTUAL	2026 AMENDED BUDGET			2027 PROPOSED BUDGET	2027 APPROVED BUDGET	2027 COUNCIL BUDGET ADOPTION
				REQUIREMENTS			
				PERSONNEL SERVICES			
4,999	-5,855	0	7000	Salaries & Wages	0	0	0
290,123	333,886	294,208	7000-05	Salaries & Wages - Regular Full Time	368,356	0	0
				Police Chief - 1.00 FTE			
				Support Services Manager - 1.00 FTE			
				Management Support Specialist - 1.00 FTE			
20,689	0	0	7000-10	Salaries & Wages - Regular Part Time	0	0	0
0	51	0	7000-20	Salaries & Wages - Overtime	0	0	0
4,440	2,341	4,200	7000-30	Salaries & Wages - Auto Allowance	0	0	0
420	0	0	7000-37	Salaries & Wages - Medical Opt Out Incentive	0	0	0
3,339	2,158	0	7300	Fringe Benefits	0	0	0
19,119	20,298	17,451	7300-05	Fringe Benefits - FICA - Social Security	22,838	0	0
4,479	4,776	4,327	7300-06	Fringe Benefits - FICA - Medicare	5,341	0	0
97,036	103,182	105,312	7300-15	Fringe Benefits - PERS - OPSRP - IAP	127,301	0	0
47,833	55,671	51,106	7300-20	Fringe Benefits - Medical Insurance	86,600	0	0
6,000	15,000	6,000	7300-22	Fringe Benefits - VEBA Plan	9,000	0	0
171	149	126	7300-25	Fringe Benefits - Life Insurance	242	0	0
670	694	702	7300-30	Fringe Benefits - Long Term Disability	796	0	0
5,068	5,241	5,781	7300-35	Fringe Benefits - Workers' Compensation Insurance	5,860	0	0
49	44	42	7300-37	Fringe Benefits - Workers' Benefit Fund	56	0	0
203	1,625	2,569	7300-45	Fringe Benefits - Paid Family Leave City Share	1,448	0	0
0	0	45	7400-10	Fringe Benefits - Volunteers - Workers' Compensation Insurance	0	0	0
504,640	**539,261**	**491,869**		**TOTAL PERSONNEL SERVICES**	**627,839**	**0**	**0**
				MATERIALS AND SERVICES			
885	0	0	7500	Credit Card Fees	0	0	0
1,789	4,502	5,000	7520	Public Notices & Printing	5,000	0	0
				Advertising for employment positions, community events, and newspaper subscriptions.			

Department : 11 - Police
Section : 040 - Chief's Office
Program: 501 - Administration

2024 ACTUAL	2025 ACTUAL	2026 AMENDED BUDGET				2027 PROPOSED BUDGET	2027 APPROVED BUDGET	2027 COUNCIL BUDGET ADOPTION
950	1,459	2,500	7530	**Training**		2,500	0	0
			Safety Training and Equipment					
			Annual Fire Extinguisher Service		2,500			
3,479	4,328	5,200	7540	**Employee Events**		7,800	0	0
			Costs shared city-wide for employee training, materials, and events.					
7,764	9,384	10,000	7550	**Travel & Education**		10,000	0	0
			Memberships and training for Chief, Support Services Manager					
10,176	8,225	8,000	7570	**Dept Employee Recognition**		8,000	0	0
			Employees, volunteers, and reserves appreciation dinner, plaques, certificates, etc.					
804	719	1,000	7590	**Fuel - Vehicle & Equipment**		9,200	0	0
224,650	252,379	281,876	7610-05	**Insurance - Liability**		293,627	0	0
26,153	31,869	36,910	7610-10	**Insurance - Property**		41,234	0	0
0	0	0	7610-11	**Insurance - Cyber liability**		13,500	0	0
10,203	10,592	11,085	7620	**Telecommunications**		11,085	0	0
647	1,823	1,000	7630-05	**Uniforms - Employee**		1,000	0	0
			Uniforms for Chief					
11,682	13,421	14,000	7660	**Materials & Supplies**		14,000	0	0
0	0	0	7660-25	**Materials & Supplies - Grants**		0	0	0
7,465	9,196	10,000	7680	**Materials & Supplies - Donations**		10,000	0	0
			Materials and supplies purchases funded by revenue account 6400, Donations - Police.					
0	0	0	7680-27	**Materials & Supplies - Donations - Mountain Bike Program**		0	0	0
548	2,154	2,500	7720-14	**Repairs & Maintenance - Vehicles**		2,500	0	0
			Admin Vehicle and Surveillance Trailer					
75,439	87,736	51,010	7750	**Professional Services**		74,710	0	0
			Homeward Bound Pets Kenneling		43,800			
			Psychologist services		7,500			
			Homeward Bound Pets Redemption		7,210			
			Responder Life Peer Support		5,200			
			Supplemental Kennel Services		5,000			

Department : 11 - Police
Section : 040 - Chief's Office
Program: 501 - Administration

2024 ACTUAL	2025 ACTUAL	2026 AMENDED BUDGET				2027 PROPOSED BUDGET	2027 APPROVED BUDGET	2027 COUNCIL BUDGET ADOPTION
			Vet Services Euthanization		5,000			
			Language Line		1,000			
17,045	19,246	25,510	**7750-01**	**Professional Services - Audit & other city-wide prof svc**		23,410	0	0
			Costs shared city-wide for audit, Section 125 plan administrative fees, and other miscellaneous professional service expenses					
0	0	0	**7750-04**	**Professional Services - Grants**		0	0	0
63,994	68,724	72,200	**7790**	**Maintenance & Rental Contracts**		39,200	0	0
			Verizon in-car communications		18,000			
			Lexipol Subscription		5,650			
			Copier Lease		4,200			
			Leads Online		3,500			
			Parking Citation Module		3,480			
			Copier Usage		2,400			
			Shredding Service		1,020			
			Space Saver Maintenance		950			
0	0	0	**7800**	**M & S Equipment**		0	0	0
0	0	0	**7810-27**	**M&S Equipment - Donations - Mountain Bike Program**		0	0	0
10,730	15,798	15,000	**7820**	**M & S Equipment - Grants**		15,000	0	0
87,887	0	0	**7820-10**	**M & S Equipment - Grants - SRT Body Worn/In Car Cameras**		0	0	0
562,290	**541,555**	**552,791**		**TOTAL MATERIALS AND SERVICES**		**581,766**	**0**	**0**
				CAPITAL OUTLAY				
0	87,746	0	**8720**	**Equipment - Grants**		0	0	0
0	**87,746**	**0**		**TOTAL CAPITAL OUTLAY**		**0**	**0**	**0**
				TRANSFERS OUT				
577,972	642,869	703,438	**9700-15**	**Transfers Out - Emergency Communications**		732,892	0	0
			General Fund support for YCOM dispatching service		732,892			
577,972	**642,869**	**703,438**		**TOTAL TRANSFERS OUT**		**732,892**	**0**	**0**
1,644,902	**1,811,431**	**1,748,098**		**TOTAL REQUIREMENTS**		**1,942,497**	**0**	**0**

Budget Document Report

01 - GENERAL FUND

Department : 11 - Police
Section : 040 - Chief's Office
Program: 580 - Records

2024 ACTUAL	2025 ACTUAL	2026 AMENDED BUDGET				2027 PROPOSED BUDGET	2027 APPROVED BUDGET	2027 COUNCIL BUDGET ADOPTION
				REQUIREMENTS				
				PERSONNEL SERVICES				
198,319	207,862	217,274	**7000-05**	**Salaries & Wages - Regular Full Time**		225,380	0	0
				Support Services Specialist - 3.00 FTE				
2,385	0	993	**7000-20**	**Salaries & Wages - Overtime**		998	0	0
12,079	12,489	13,201	**7300-05**	**Fringe Benefits - FICA - Social Security**		14,035	0	0
2,825	2,921	3,164	**7300-06**	**Fringe Benefits - FICA - Medicare**		3,282	0	0
60,939	63,190	71,374	**7300-15**	**Fringe Benefits - PERS - OPSRP - IAP**		73,482	0	0
55,934	60,462	65,376	**7300-20**	**Fringe Benefits - Medical Insurance**		68,606	0	0
1,350	1,350	1,350	**7300-22**	**Fringe Benefits - VEBA Plan**		2,700	0	0
180	176	180	**7300-25**	**Fringe Benefits - Life Insurance**		177	0	0
487	481	502	**7300-30**	**Fringe Benefits - Long Term Disability**		539	0	0
207	160	225	**7300-35**	**Fringe Benefits - Workers' Compensation Insurance**		181	0	0
54	54	63	**7300-37**	**Fringe Benefits - Workers' Benefit Fund**		56	0	0
127	958	1,879	**7300-45**	**Fringe Benefits - Paid Family Leave City Share**		906	0	0
334,885	**350,102**	**375,581**		**TOTAL PERSONNEL SERVICES**		**390,343**	**0**	**0**
				MATERIALS AND SERVICES				
883	4,080	3,500	**7550**	**Travel & Education**		3,500	0	0
				Travel and training for 4 Admin/Records staff	3,500			
711	725	750	**7630-05**	**Uniforms - Employee**		750	0	0
5,826	5,305	6,000	**7660**	**Materials & Supplies**		3,000	0	0
				File folders for police reports	3,000			
0	0	0	**7750**	**Professional Services**		0	0	0
15	2	0	**7750-01**	**Professional Services - Audit & other city-wide prof svc**		0	0	0
0	0	5,000	**7800**	**M & S Equipment**		5,000	0	0
5,588	5,340	5,600	**8040**	**Regional Automated Info Network**		0	0	0

01 - GENERAL FUND

Department : 11 - Police
Section : 040 - Chief's Office
Program: 580 - Records

2024 ACTUAL	2025 ACTUAL	2026 AMENDED BUDGET		2027 PROPOSED BUDGET	2027 APPROVED BUDGET	2027 COUNCIL BUDGET ADOPTION
			Budget Note: withdrew membership			
13,023	15,452	20,850	**TOTAL MATERIALS AND SERVICES**	12,250	0	0
347,908	365,554	396,431	**TOTAL REQUIREMENTS**	402,593	0	0

01 - GENERAL FUND

Department : 11 - Police
Section : 040 - Chief's Office
Program: 589 - IS - Technology

2024 ACTUAL	2025 ACTUAL	2026 AMENDED BUDGET				2027 PROPOSED BUDGET	2027 APPROVED BUDGET	2027 COUNCIL BUDGET ADOPTION
				REQUIREMENTS				
				MATERIALS AND SERVICES				
85,728	126,310	113,254	**7840**	**M & S Computer Charges**		137,653	0	0
				I.S. Fund materials & supplies costs shared city-wide				
				Sent from Allocation "Materials & Services-Shared - IS Cost Allocation - M&S Shared (General Fund)" (28.70%)	137,653			
127,273	157,135	161,800	**7840-20**	**M & S Computer Charges - Police**		149,500	0	0
				Sent from Allocation "Materials & Services-Specific - IS Cost Allocation - M&S Specific (Police)" (100.00%)	149,500			
				Absolute/Netmotion Maintenance - $6,000				
				Adobe Pro Renewals - $2,800				
				Central Square Maintenance - $44,000				
				IA Pro Software - $6,000				
				InTime software - $5,000				
				Office 365 licensing - $20,000				
				OnQ Maintenance - $17,000				
				Toughbook Software licensing - $3,000				
				MDT Repair - $2,000				
				Replacement Computers - $6,000				
				Zebra Printers - $6,000				
				Cyberserve Maintenance - $700				
				Livescan Renewal - $3,000				
				RMS Hardware Maintenance - $10,000				
				Toughbook Computers - $18,000				
213,001	**283,445**	**275,054**		**TOTAL MATERIALS AND SERVICES**		**287,153**	**0**	**0**
				CAPITAL OUTLAY				
21,084	5,132	18,562	**8750**	**Capital Outlay Computer Charges**		14,784	0	0
				I.S. Fund capital outlay costs shared city-wide				
				Sent from Allocation "Capital Outlay-Shared - IS Cost Allocation - CO Shared (General Fund)" (28.70%)	14,784			

Budget Document Report — **01 - GENERAL FUND**

Department : 11 - Police
Section : 040 - Chief's Office
Program: 589 - IS - Technology

2024 ACTUAL	2025 ACTUAL	2026 AMENDED BUDGET			2027 PROPOSED BUDGET	2027 APPROVED BUDGET	2027 COUNCIL BUDGET ADOPTION
91,321	88,311	80,000	8750-20	Capital Outlay Computer Charges - Police	0	0	0
112,404	**93,443**	**98,562**		**TOTAL CAPITAL OUTLAY**	**14,784**	**0**	**0**
325,405	**376,887**	**373,616**		**TOTAL REQUIREMENTS**	**301,938**	**0**	**0**

Budget Document Report — **01 - GENERAL FUND**

Department : 11 - Police
Section : 040 - Chief's Office
Program: 592 - Community Education

2024 ACTUAL	2025 ACTUAL	2026 AMENDED BUDGET			2027 PROPOSED BUDGET	2027 APPROVED BUDGET	2027 COUNCIL BUDGET ADOPTION
				REQUIREMENTS			
				MATERIALS AND SERVICES			
3,025	3,289	3,700	7660	Materials & Supplies	4,000	0	0
				Funds Used for Community Events (NNO, School Fairs, Trick or Treat on 3rd, etc.)			
3,025	**3,289**	**3,700**		**TOTAL MATERIALS AND SERVICES**	**4,000**	**0**	**0**
3,025	**3,289**	**3,700**		**TOTAL REQUIREMENTS**	**4,000**	**0**	**0**

01 - GENERAL FUND

Department : 11 - Police
Section : 043 - Field Operations
Program: 501 - Administration

2024 ACTUAL	2025 ACTUAL	2026 AMENDED BUDGET				2027 PROPOSED BUDGET	2027 APPROVED BUDGET	2027 COUNCIL BUDGET ADOPTION
				REQUIREMENTS				
				PERSONNEL SERVICES				
134,210	146,059	155,994	**7000-05**	**Salaries & Wages - Regular Full Time**		160,153	0	0
			Police Captain - 1.00 FTE					
8,219	8,944	9,438	**7300-05**	**Fringe Benefits - FICA - Social Security**		9,929	0	0
1,922	2,092	2,262	**7300-06**	**Fringe Benefits - FICA - Medicare**		2,322	0	0
41,537	45,264	48,124	**7300-15**	**Fringe Benefits - PERS - OPSRP - IAP**		49,007	0	0
14,872	16,194	18,606	**7300-20**	**Fringe Benefits - Medical Insurance**		21,040	0	0
2,000	2,000	2,000	**7300-22**	**Fringe Benefits - VEBA Plan**		2,000	0	0
61	62	66	**7300-25**	**Fringe Benefits - Life Insurance**		124	0	0
305	322	344	**7300-30**	**Fringe Benefits - Long Term Disability**		346	0	0
3,578	3,906	4,649	**7300-35**	**Fringe Benefits - Workers' Compensation Insurance**		4,789	0	0
19	18	21	**7300-37**	**Fringe Benefits - Workers' Benefit Fund**		19	0	0
85	707	1,343	**7300-45**	**Fringe Benefits - Paid Family Leave City Share**		641	0	0
206,808	**225,568**	**242,847**		**TOTAL PERSONNEL SERVICES**		**250,369**	**0**	**0**
				MATERIALS AND SERVICES				
187	0	1,500	**7530**	**Training**		1,500	0	0
			IACP or similar conference		1,500			
1,853	1,360	3,000	**7550**	**Travel & Education**		3,000	0	0
			Membership and training					
			Training travel and per diem		2,500			
			Professional Memberships		500			
22,877	21,844	25,204	**7620**	**Telecommunications**		27,220	0	0
			Includes telecommunications for entire Field Operations Division.					
			Cell Phones for Field Ops		19,500			
			Telecom Landlines		6,720			
			Cell Phone repair/replacement		1,000			
62	100	900	**7630-05**	**Uniforms - Employee**		900	0	0

01 - GENERAL FUND

Department : 11 - Police
Section : 043 - Field Operations
Program: 501 - Administration

2024 ACTUAL	2025 ACTUAL	2026 AMENDED BUDGET				2027 PROPOSED BUDGET	2027 APPROVED BUDGET	2027 COUNCIL BUDGET ADOPTION
596	1,366	7,000	7660	**Materials & Supplies**		7,000	0	0
			Peer Support		3,000			
			Awards, Recognition		2,000			
			1033 Surplus Program		1,000			
			Patrol Supplies		1,000			
7	1	0	7750-01	**Professional Services - Audit & other city-wide prof svc**		0	0	0
0	0	0	7800	**M & S Equipment**		0	0	0
25,582	**24,671**	**37,604**		**TOTAL MATERIALS AND SERVICES**		**39,620**	**0**	**0**
232,391	**250,239**	**280,451**		**TOTAL REQUIREMENTS**		**289,989**	**0**	**0**

01 - GENERAL FUND

Department : 11 - Police
Section : 043 - Field Operations
Program: 553 - Patrol

2024 ACTUAL	2025 ACTUAL	2026 AMENDED BUDGET				2027 PROPOSED BUDGET	2027 APPROVED BUDGET	2027 COUNCIL BUDGET ADOPTION
				REQUIREMENTS				
				PERSONNEL SERVICES				
2,635,070	2,785,401	3,268,211	**7000-05**	**Salaries & Wages - Regular Full Time**		3,274,736	0	0
			Police Corporal - 4.00 FTE					
			Police Officer - 22.00 FTE					
			Police Sergeant - 4.00 FTE					
36,513	50,307	60,244	**7000-15**	**Salaries & Wages - Temporary**		62,235	0	0
			Extra Help - Police Officer - 0.60 FTE					
563,766	473,139	499,993	**7000-20**	**Salaries & Wages - Overtime**		534,154	0	0
			Bike program overtime & benefits		10,000			
197,577	199,837	231,625	**7300-05**	**Fringe Benefits - FICA - Social Security**		239,390	0	0
46,426	47,569	55,514	**7300-06**	**Fringe Benefits - FICA - Medicare**		55,986	0	0
1,055,199	1,066,329	1,410,462	**7300-15**	**Fringe Benefits - PERS - OPSRP - IAP**		1,361,082	0	0
477,587	526,915	653,760	**7300-20**	**Fringe Benefits - Medical Insurance**		686,060	0	0
10,650	11,250	11,700	**7300-22**	**Fringe Benefits - VEBA Plan**		23,100	0	0
1,676	1,678	1,980	**7300-25**	**Fringe Benefits - Life Insurance**		3,795	0	0
5,905	6,281	7,295	**7300-30**	**Fringe Benefits - Long Term Disability**		7,481	0	0
76,583	81,180	114,086	**7300-35**	**Fringe Benefits - Workers' Compensation Insurance**		115,448	0	0
561	534	691	**7300-37**	**Fringe Benefits - Workers' Benefit Fund**		573	0	0
0	0	0	**7300-40**	**Fringe Benefits - Unemployment**		0	0	0
2,064	15,074	32,965	**7300-45**	**Fringe Benefits - Paid Family Leave City Share**		15,445	0	0
5,109,578	**5,265,493**	**6,348,526**		**TOTAL PERSONNEL SERVICES**		**6,379,484**	**0**	**0**
				MATERIALS AND SERVICES				
7,691	6,144	11,700	**7550**	**Travel & Education**		14,700	0	0
			Patrol Officer Training		14,700			
64,771	57,911	80,000	**7590**	**Fuel - Vehicle & Equipment**		90,000	0	0
			Patrol Fuel based on 3 year average for consumption		90,000			
0	7	0	**7630**	**Uniforms**		0	0	0

01 - GENERAL FUND

Department : 11 - Police
Section : 043 - Field Operations
Program: 553 - Patrol

2024 ACTUAL	2025 ACTUAL	2026 AMENDED BUDGET				2027 PROPOSED BUDGET	2027 APPROVED BUDGET	2027 COUNCIL BUDGET ADOPTION
31,231	15,322	28,500	**7630-05**	**Uniforms - Employee**		32,500	0	0
			Uniforms and Equipment for Patrol to include new and current employees replacements and new hires		32,500			
15,744	13,479	92,032	**7660**	**Materials & Supplies**		16,000	0	0
			Batteries, USB, Form, Equip for Patrol		11,000			
			Trauma Kit Supplies		5,000			
0	2,550	0	**7720**	**Repairs & Maintenance**		2,700	0	0
			Budget Note: Radar calibrations every other year					
			Radar repair/calibration		2,700			
0	570	0	**7720-10**	**Repairs & Maintenance - Building Maintenance**		0	0	0
54,697	50,290	70,000	**7720-14**	**Repairs & Maintenance - Vehicles**		72,500	0	0
			Small and major repair, car washes, oil change, tires		72,500			
0	0	2,500	**7720-20**	**Repairs & Maintenance - Vehicle Electronics**		0	0	0
0	0	0	**7750**	**Professional Services**		0	0	0
53	9	0	**7750-01**	**Professional Services - Audit & other city-wide prof svc**		0	0	0
49,560	26,790	28,900	**7800**	**M & S Equipment**		29,100	0	0
			Rifle Plates		12,800			
			Motorola APX 4000 Batteries		5,200			
			Handlheld Lidar		5,000			
			Ballistic Helmets		3,600			
			Misc Patrol Items		2,500			
0	0	0	**7820**	**M & S Equipment - Grants**		6,000	0	0
			6 mountain bikes for new police bike program					
			Bike program uniforms & safety equipment		3,000			
			Bike program repairs & maintenance		2,000			
			Bike program training		1,000			
223,748	**173,071**	**313,632**		**TOTAL MATERIALS AND SERVICES**		**263,500**	**0**	**0**

Budget Document Report

01 - GENERAL FUND

Department : 11 - Police
Section : 043 - Field Operations
Program: 553 - Patrol

2024 ACTUAL	2025 ACTUAL	2026 AMENDED BUDGET				2027 PROPOSED BUDGET	2027 APPROVED BUDGET	2027 COUNCIL BUDGET ADOPTION
				CAPITAL OUTLAY				
51,220	338,308	0	**8850**	**Vehicles**		168,000	0	0
				Police Patrol Vehicle	84,000			
				Police Patrol Vehicle	84,000			
51,220	**338,308**	**0**		**TOTAL CAPITAL OUTLAY**		**168,000**	**0**	**0**
				DEBT SERVICE				
31,844	0	0	**9410-05**	**Vehicle Lease/Purchase - Principal**		0	0	0
1,236	0	0	**9410-10**	**Vehicle Lease/Purchase - Interest**		0	0	0
33,080	**0**	**0**		**TOTAL DEBT SERVICE**		**0**	**0**	**0**
5,417,626	**5,776,872**	**6,662,158**		**TOTAL REQUIREMENTS**		**6,810,984**	**0**	**0**

Budget Document Report

01 - GENERAL FUND

Department : 11 - Police
Section : 043 - Field Operations
Program: 562 - Reserves

2024 ACTUAL	2025 ACTUAL	2026 AMENDED BUDGET			2027 PROPOSED BUDGET	2027 APPROVED BUDGET	2027 COUNCIL BUDGET ADOPTION
				RESOURCES			
				MISCELLANEOUS			
0	2,197	0	**6331**	**MVRT Academy Tuition**	0	0	0
0	**2,197**	**0**		**TOTAL MISCELLANEOUS**	**0**	**0**	**0**
0	**2,197**	**0**		**TOTAL RESOURCES**	**0**	**0**	**0**

Budget Document Report

01 - GENERAL FUND

Department : 11 - Police
Section : 043 - Field Operations
Program: 562 - Reserves

2024 ACTUAL	2025 ACTUAL	2026 AMENDED BUDGET			2027 PROPOSED BUDGET	2027 APPROVED BUDGET	2027 COUNCIL BUDGET ADOPTION
				REQUIREMENTS			
				PERSONNEL SERVICES			
8,575	9,078	0	7000-15	**Salaries & Wages - Temporary**	15,624	0	0
				Extra Help - Police Reserves - 0.20 FTE			
532	563	0	7300-05	**Fringe Benefits - FICA - Social Security**	969	0	0
124	132	0	7300-06	**Fringe Benefits - FICA - Medicare**	227	0	0
0	8	0	7300-15	**Fringe Benefits - PERS - OPSRP - IAP**	2,500	0	0
228	251	0	7300-35	**Fringe Benefits - Workers' Compensation Insurance**	467	0	0
3	3	0	7300-37	**Fringe Benefits - Workers' Benefit Fund**	4	0	0
7	52	0	7300-45	**Fringe Benefits - Paid Family Leave City Share**	62	0	0
13	10	20	7400-05	**Fringe Benefits - Volunteers - Life Insurance**	0	0	0
288	77	995	7400-10	**Fringe Benefits - Volunteers - Workers' Compensation Insurance**	600	0	0
9,770	**10,173**	**1,015**		**TOTAL PERSONNEL SERVICES**	**20,453**	**0**	**0**
				MATERIALS AND SERVICES			
0	0	0	7550	**Travel & Education**	0	0	0
100	0	0	7630-10	**Uniforms - Volunteer**	0	0	0
10	0	0	7660	**Materials & Supplies**	0	0	0
0	2,197	0	7660-31	**Materials & Supplies - Mid Valley Reserve Training**	0	0	0
				This expenditure account is tied directly to the MVRT revenue account 01-011-043-562.6331			
				MVRT Academy Tuition			
110	**2,197**	**0**		**TOTAL MATERIALS AND SERVICES**	**0**	**0**	**0**
9,880	**12,370**	**1,015**		**TOTAL REQUIREMENTS**	**20,453**	**0**	**0**

Budget Document Report

01 - GENERAL FUND

Department : 11 - Police
Section : 043 - Field Operations
Program: 565 - Canine

2024 ACTUAL	2025 ACTUAL	2026 AMENDED BUDGET			2027 PROPOSED BUDGET	2027 APPROVED BUDGET	2027 COUNCIL BUDGET ADOPTION
				RESOURCES			
				MISCELLANEOUS			
0	0	0	6400	Donations - Police	0	0	0
0	**0**	**0**		**TOTAL MISCELLANEOUS**	**0**	**0**	**0**
0	**0**	**0**		**TOTAL RESOURCES**	**0**	**0**	**0**

Budget Document Report

01 - GENERAL FUND

Department : 11 - Police
Section : 043 - Field Operations
Program: 565 - Canine

2024 ACTUAL	2025 ACTUAL	2026 AMENDED BUDGET				2027 PROPOSED BUDGET	2027 APPROVED BUDGET	2027 COUNCIL BUDGET ADOPTION
				REQUIREMENTS				
				MATERIALS AND SERVICES				
3,759	2,757	6,145	**7550**	**Travel & Education**		10,145	0	0
				Other K9 Training	5,000			
				OPCA Conferences	3,000			
				Specialized Trainer Assistance	2,000			
				OPCA/CNCA Dues	145			
7,797	12,821	10,080	**7660**	**Materials & Supplies**		11,430	0	0
				Vet Services	4,500			
				Dog Food	2,800			
				Boarding	1,500			
				K9 Jump Suits	1,350			
				Leashes, Harnesses, Kennel Supplies	1,000			
				Pactrack K9 software	280			
0	0	0	**7680**	**Materials & Supplies - Donations**		0	0	0
				Matches with Donation revenue account 01-11-043-565.6400				
11,556	**15,578**	**16,225**		**TOTAL MATERIALS AND SERVICES**		**21,575**	**0**	**0**
				CAPITAL OUTLAY				
7,658	17,304	0	**8710-15**	**Equipment - Canine**		0	0	0
0	0	84,335	**8850**	**Vehicles**		0	0	0
7,658	**17,304**	**84,335**		**TOTAL CAPITAL OUTLAY**		**0**	**0**	**0**
19,214	**32,882**	**100,560**		**TOTAL REQUIREMENTS**		**21,575**	**0**	**0**

Budget Document Report

01 - GENERAL FUND

Department : 11 - Police
Section : 046 - Investigations and Support
Program: 501 - Administration

2024 ACTUAL	2025 ACTUAL	2026 AMENDED BUDGET				2027 PROPOSED BUDGET	2027 APPROVED BUDGET	2027 COUNCIL BUDGET ADOPTION
				REQUIREMENTS				
				PERSONNEL SERVICES				
238,858	274,307	287,512	**7000-05**	**Salaries & Wages - Regular Full Time**		301,881	0	0
			Police Captain - 1.00 FTE					
			Police Sergeant - Administration - 1.00 FTE					
0	0	0	**7000-15**	**Salaries & Wages - Temporary**		0	0	0
32,522	36,202	35,033	**7000-20**	**Salaries & Wages - Overtime**		35,029	0	0
2,640	2,760	2,880	**7000-30**	**Salaries & Wages - Auto Allowance**		0	0	0
16,415	19,025	19,683	**7300-05**	**Fringe Benefits - FICA - Social Security**		20,888	0	0
3,893	4,449	4,718	**7300-06**	**Fringe Benefits - FICA - Medicare**		4,885	0	0
93,056	107,001	108,953	**7300-15**	**Fringe Benefits - PERS - OPSRP - IAP**		113,808	0	0
36,072	42,409	47,345	**7300-20**	**Fringe Benefits - Medical Insurance**		47,895	0	0
3,450	3,450	3,450	**7300-22**	**Fringe Benefits - VEBA Plan**		3,900	0	0
116	127	132	**7300-25**	**Fringe Benefits - Life Insurance**		249	0	0
527	611	628	**7300-30**	**Fringe Benefits - Long Term Disability**		646	0	0
6,385	7,181	9,698	**7300-35**	**Fringe Benefits - Workers' Compensation Insurance**		10,074	0	0
37	37	42	**7300-37**	**Fringe Benefits - Workers' Benefit Fund**		37	0	0
191	1,441	2,801	**7300-45**	**Fringe Benefits - Paid Family Leave City Share**		1,348	0	0
434,161	**499,000**	**522,875**		**TOTAL PERSONNEL SERVICES**		**540,639**	**0**	**0**
				MATERIALS AND SERVICES				
4,144	3,935	3,000	**7550**	**Travel & Education**		3,000	0	0
			Trainings (IACP, etc)		2,500			
			Memberships		500			
14,995	13,921	14,798	**7620**	**Telecommunications**		14,840	0	0
			Telecom - landlines (16)		7,800			
			Cell phones for Inv & Supp (11)		6,500			
			Evidence facility landline		540			
483	461	600	**7630-05**	**Uniforms - Employee**		600	0	0
			Uniforms for Captain					

01 - GENERAL FUND

Department : 11 - Police
Section : 046 - Investigations and Support
Program: 501 - Administration

2024 ACTUAL	2025 ACTUAL	2026 AMENDED BUDGET				2027 PROPOSED BUDGET	2027 APPROVED BUDGET	2027 COUNCIL BUDGET ADOPTION
1,126	1,199	800	**7660**	**Materials & Supplies**		4,000	0	0
			Axon Taser 7 Batteries		3,000			
			Office Supplies		1,000			
190	0	1,000	**7720-16**	**Repairs & Maintenance - Radio & Pagers**		1,000	0	0
21,818	178,610	185,647	**7750**	**Professional Services**		193,975	0	0
			Axon body worn cameras (42)		80,934			
			Axon in-car video systems (18)		55,458			
			Axon Taser 7 plan		30,628			
			Computer forensics (NDPD)		20,000			
			Axon auto-tagging		6,955			
7	1	0	**7750-01**	**Professional Services - Audit & other city-wide prof svc**		0	0	0
1,932	0	0	**7800**	**M & S Equipment**		0	0	0
5,964	2,773	27,160	**7800-06**	**M & S Equipment - Weapons**		4,600	0	0
			Ballistic shield (replacement, handgun rated)		2,800			
			40MM launcher (replacement)		1,800			
50,660	**200,900**	**233,005**		**TOTAL MATERIALS AND SERVICES**		**222,015**	**0**	**0**
484,821	**699,900**	**755,880**		**TOTAL REQUIREMENTS**		**762,654**	**0**	**0**

Budget Document Report

01 - GENERAL FUND

Department : 11 - Police
Section : 046 - Investigations and Support
Program: 550 - Building Maintenance

2024 ACTUAL	2025 ACTUAL	2026 AMENDED BUDGET			2027 PROPOSED BUDGET	2027 APPROVED BUDGET	2027 COUNCIL BUDGET ADOPTION
				REQUIREMENTS			
				PERSONNEL SERVICES			
46,192	0	0	7000-10	Salaries & Wages - Regular Part Time	0	0	0
0	0	0	7000-20	Salaries & Wages - Overtime	0	0	0
2,864	0	0	7300-05	Fringe Benefits - FICA - Social Security	0	0	0
670	0	0	7300-06	Fringe Benefits - FICA - Medicare	0	0	0
11,253	0	0	7300-15	Fringe Benefits - PERS - OPSRP - IAP	0	0	0
55	0	0	7300-25	Fringe Benefits - Life Insurance	0	0	0
109	0	0	7300-30	Fringe Benefits - Long Term Disability	0	0	0
1,363	0	0	7300-35	Fringe Benefits - Workers' Compensation Insurance	0	0	0
17	0	0	7300-37	Fringe Benefits - Workers' Benefit Fund	0	0	0
30	0	0	7300-45	Fringe Benefits - Paid Family Leave City Share	0	0	0
62,553	**0**	**0**		**TOTAL PERSONNEL SERVICES**	**0**	**0**	**0**
				MATERIALS AND SERVICES			
1,092	1,104	1,150	7515	City Services Charge expense	2,000	0	0
50,281	48,345	50,000	7600	Utilities	50,000	0	0
2,732	2,991	3,347	7610-05	Insurance - Liability	3,205	0	0
14,784	18,558	22,827	7610-10	Insurance - Property	17,467	0	0
0	0	0	7610-11	Insurance - Cyber liability	148	0	0
0	0	0	7630-05	Uniforms - Employee	0	0	0
42,326	40,510	45,600	7650-10	Janitorial - Services	45,000	0	0
3,188	4,215	3,600	7650-15	Janitorial - Supplies	4,000	0	0
73,657	62,425	80,500	7720-10	Repairs & Maintenance - Building Maintenance	80,500	0	0
				Maintenance contracts 39,000			
				Facility repairs and maintenance 13,500			
				Parts and supplies 10,000			
				Miscellaneious 10,000			

Budget Document Report — **01 - GENERAL FUND**

Department : 11 - Police
Section : 046 - Investigations and Support
Program: 550 - Building Maintenance

2024 ACTUAL	2025 ACTUAL	2026 AMENDED BUDGET			2027 PROPOSED BUDGET	2027 APPROVED BUDGET	2027 COUNCIL BUDGET ADOPTION
		Building permits		8,000			
188,059	178,147	207,024		**TOTAL MATERIALS AND SERVICES**	202,320	0	0
250,612	178,147	207,024		**TOTAL REQUIREMENTS**	202,320	0	0

Budget Document Report — **01 - GENERAL FUND**

Department : 11 - Police
Section : 046 - Investigations and Support
Program: 559 - Parking Enforcement

2024 ACTUAL	2025 ACTUAL	2026 AMENDED BUDGET			2027 PROPOSED BUDGET	2027 APPROVED BUDGET	2027 COUNCIL BUDGET ADOPTION
				RESOURCES			
				FINES AND FORFEITURES			
0	0	0	6115	Code Enforcement	0	0	0
0	0	0		**TOTAL FINES AND FORFEITURES**	0	0	0
0	0	0		**TOTAL RESOURCES**	0	0	0

Budget Document Report — **01 - GENERAL FUND**

Department : 11 - Police
Section : 046 - Investigations and Support
Program: 559 - Parking Enforcement

2024 ACTUAL	2025 ACTUAL	2026 AMENDED BUDGET			2027 PROPOSED BUDGET	2027 APPROVED BUDGET	2027 COUNCIL BUDGET ADOPTION
				REQUIREMENTS			
				PERSONNEL SERVICES			
58,453	63,387	68,623	7000-05	**Salaries & Wages - Regular Full Time**	74,218	0	0
				Parking Enforcement Specialist - 1.00 FTE			
147	454	993	7000-20	**Salaries & Wages - Overtime**	1,004	0	0
3,572	3,892	4,208	7300-05	**Fringe Benefits - FICA - Social Security**	4,664	0	0
835	910	1,008	7300-06	**Fringe Benefits - FICA - Medicare**	1,091	0	0
17,792	19,408	22,750	7300-15	**Fringe Benefits - PERS - OPSRP - IAP**	24,417	0	0
18,645	20,154	21,792	7300-20	**Fringe Benefits - Medical Insurance**	22,869	0	0
450	450	450	7300-22	**Fringe Benefits - VEBA Plan**	900	0	0
60	59	60	7300-25	**Fringe Benefits - Life Insurance**	59	0	0
152	154	158	7300-30	**Fringe Benefits - Long Term Disability**	185	0	0
1,490	1,668	2,075	7300-35	**Fringe Benefits - Workers' Compensation Insurance**	2,249	0	0
19	18	21	7300-37	**Fringe Benefits - Workers' Benefit Fund**	19	0	0
37	296	599	7300-45	**Fringe Benefits - Paid Family Leave City Share**	301	0	0
280	407	995	7400-10	**Fringe Benefits - Volunteers - Workers' Compensation Insurance**	0	0	0
101,933	**111,256**	**123,732**		**TOTAL PERSONNEL SERVICES**	**131,974**	**0**	**0**
				MATERIALS AND SERVICES			
90	0	700	7550	**Travel & Education**	250	0	0
				Memberships and training			
1,210	1,081	1,500	7590	**Fuel - Vehicle & Equipment**	1,500	0	0
0	7	0	7630	**Uniforms**	0	0	0
403	103	750	7630-05	**Uniforms - Employee**	500	0	0
8,357	1,821	3,000	7660	**Materials & Supplies**	3,000	0	0
				Tow charges, postal charges, tow stickers, postage, parking permits			
0	671	0	7720-10	**Repairs & Maintenance - Building Maintenance**	0	0	0
404	182	1,000	7720-14	**Repairs & Maintenance - Vehicles**	1,500	0	0
132,486	24,747	40,000	7750	**Professional Services**	50,000	0	0

Department : 11 - Police
Section : 046 - Investigations and Support
Program: 559 - Parking Enforcement

2024 ACTUAL	2025 ACTUAL	2026 AMENDED BUDGET		2027 PROPOSED BUDGET	2027 APPROVED BUDGET	2027 COUNCIL BUDGET ADOPTION
			Dismantle and Disposal of Abandoned RV 50,000			
142,951	28,612	46,950	**TOTAL MATERIALS AND SERVICES**	56,750	0	0
244,884	139,868	170,682	**TOTAL REQUIREMENTS**	188,724	0	0

01 - GENERAL FUND

Department : 11 - Police
Section : 046 - Investigations and Support
Program: 568 - Investigations

2024 ACTUAL	2025 ACTUAL	2026 AMENDED BUDGET				2027 PROPOSED BUDGET	2027 APPROVED BUDGET	2027 COUNCIL BUDGET ADOPTION
				REQUIREMENTS				
				PERSONNEL SERVICES				
527,720	571,950	689,162	**7000-05**	**Salaries & Wages - Regular Full Time**		608,468	0	0
			Police Officer - 4.00 FTE					
			Police Sergeant - 1.00 FTE					
36,689	44,505	38,187	**7000-15**	**Salaries & Wages - Temporary**		57,724	0	0
			Extra Help - Investigations - 0.60 FTE					
160,269	147,146	119,998	**7000-20**	**Salaries & Wages - Overtime**		120,018	0	0
1,750	2,495	2,516	**7000-35**	**Salaries & Wages - Clothing Allowance**		2,520	0	0
			Detectives' $5 annual clothing allowance.					
38,912	44,679	51,413	**7300-05**	**Fringe Benefits - FICA - Social Security**		48,745	0	0
10,460	10,983	12,324	**7300-06**	**Fringe Benefits - FICA - Medicare**		11,400	0	0
240,044	254,296	303,750	**7300-15**	**Fringe Benefits - PERS - OPSRP - IAP**		284,094	0	0
87,594	100,770	130,752	**7300-20**	**Fringe Benefits - Medical Insurance**		114,343	0	0
2,100	2,100	2,550	**7300-22**	**Fringe Benefits - VEBA Plan**		4,200	0	0
307	325	396	**7300-25**	**Fringe Benefits - Life Insurance**		622	0	0
1,094	1,216	1,468	**7300-30**	**Fringe Benefits - Long Term Disability**		1,325	0	0
15,925	17,969	25,250	**7300-35**	**Fringe Benefits - Workers' Compensation Insurance**		23,508	0	0
109	114	135	**7300-37**	**Fringe Benefits - Workers' Benefit Fund**		105	0	0
470	3,287	7,317	**7300-45**	**Fringe Benefits - Paid Family Leave City Share**		3,145	0	0
1,123,443	**1,201,835**	**1,385,218**		**TOTAL PERSONNEL SERVICES**		**1,280,215**	**0**	**0**
				MATERIALS AND SERVICES				
12,063	13,785	10,280	**7550**	**Travel & Education**		12,350	0	0
			Homicide conference		3,850			
			Child Abuse conference		3,000			
			Misc training (including one new detective)		3,000			
			Supervisor training		2,500			
5,259	4,701	6,000	**7590**	**Fuel - Vehicle & Equipment**		6,000	0	0
1,092	463	700	**7630-05**	**Uniforms - Employee**		700	0	0

Budget Document Report

01 - GENERAL FUND

Department : 11 - Police
Section : 046 - Investigations and Support
Program: 568 - Investigations

2024 ACTUAL	2025 ACTUAL	2026 AMENDED BUDGET				2027 PROPOSED BUDGET	2027 APPROVED BUDGET	2027 COUNCIL BUDGET ADOPTION
1,111	668	4,000	7660	**Materials & Supplies**		4,000	0	0
				Investigative funds	2,000			
				Misc Materials & Supplies	1,000			
				Greykey Preserve (annual)	1,000			
9,458	1,989	3,000	7720-14	**Repairs & Maintenance - Vehicles**		3,000	0	0
				Repairs, oil changes, tires	3,000			
3,964	1,799	6,380	7750	**Professional Services**		5,480	0	0
				Transcription services	4,000			
				The Last One (TLO)	1,000			
				Comcast internet line	480			
7	1	0	7750-01	**Professional Services - Audit & other city-wide prof svc**		0	0	0
0	0	0	7800	**M & S Equipment**		0	0	0
32,955	**23,406**	**30,360**		**TOTAL MATERIALS AND SERVICES**		**31,530**	**0**	**0**
				CAPITAL OUTLAY				
0	68,846	0	8850	**Vehicles**		0	0	0
0	**68,846**	**0**		**TOTAL CAPITAL OUTLAY**		**0**	**0**	**0**
1,156,398	**1,294,087**	**1,415,578**		**TOTAL REQUIREMENTS**		**1,311,745**	**0**	**0**

Budget Document Report

01 - GENERAL FUND

Department : 11 - Police
Section : 046 - Investigations and Support
Program: 574 - School Resource

2024 ACTUAL	2025 ACTUAL	2026 AMENDED BUDGET			2027 PROPOSED BUDGET	2027 APPROVED BUDGET	2027 COUNCIL BUDGET ADOPTION
				RESOURCES			
				INTERGOVERNMENTAL			
36,450	68,740	74,170	**5020-05**	**McMinnville School Dist #40 - SRO - High School**	73,600	0	0
				McMinnville School District #4 reimburses the City for 50% of School Resource Officer's salary and fringe benefits for the nine-month school year.			
0	0	0	**5020-10**	**McMinnville School Dist #40 - SRO - Middle School**	0	0	0
36,450	**68,740**	**74,170**		**TOTAL INTERGOVERNMENTAL**	**73,600**	**0**	**0**
36,450	**68,740**	**74,170**		**TOTAL RESOURCES**	**73,600**	**0**	**0**

Budget Document Report

01 - GENERAL FUND

Department : 11 - Police
Section : 046 - Investigations and Support
Program: 574 - School Resource

2024 ACTUAL	2025 ACTUAL	2026 AMENDED BUDGET			2027 PROPOSED BUDGET	2027 APPROVED BUDGET	2027 COUNCIL BUDGET ADOPTION
				REQUIREMENTS			
				PERSONNEL SERVICES			
103,467	110,947	118,141	7000-05	Salaries & Wages - Regular Full Time	115,935	0	0
				Police Officer - 1.00 FTE			
4,564	11,247	3,245	7000-20	Salaries & Wages - Overtime	6,938	0	0
6,600	7,436	7,343	7300-05	Fringe Benefits - FICA - Social Security	7,618	0	0
1,544	1,739	1,760	7300-06	Fringe Benefits - FICA - Medicare	1,782	0	0
36,638	37,383	45,890	7300-15	Fringe Benefits - PERS - OPSRP - IAP	46,360	0	0
18,645	20,154	21,792	7300-20	Fringe Benefits - Medical Insurance	22,869	0	0
600	450	450	7300-22	Fringe Benefits - VEBA Plan	300	0	0
66	60	66	7300-25	Fringe Benefits - Life Insurance	124	0	0
236	214	242	7300-30	Fringe Benefits - Long Term Disability	256	0	0
2,681	2,928	3,618	7300-35	Fringe Benefits - Workers' Compensation Insurance	3,674	0	0
13	17	21	7300-37	Fringe Benefits - Workers' Benefit Fund	19	0	0
70	431	1,045	7300-45	Fringe Benefits - Paid Family Leave City Share	491	0	0
175,123	**193,005**	**203,613**		**TOTAL PERSONNEL SERVICES**	**206,365**	**0**	**0**
				MATERIALS AND SERVICES			
468	110	1,250	7550	Travel & Education	1,250	0	0
0	150	300	7660	Materials & Supplies	300	0	0
7	1	0	7750-01	Professional Services - Audit & other city-wide prof svc	0	0	0
476	**261**	**1,550**		**TOTAL MATERIALS AND SERVICES**	**1,550**	**0**	**0**
175,599	**193,266**	**205,163**		**TOTAL REQUIREMENTS**	**207,915**	**0**	**0**

Budget Document Report — **01 - GENERAL FUND**

Department : 11 - Police
Section : 046 - Investigations and Support
Program: 575 - Unmanned Aircraft System

2024 ACTUAL	2025 ACTUAL	2026 AMENDED BUDGET				2027 PROPOSED BUDGET	2027 APPROVED BUDGET	2027 COUNCIL BUDGET ADOPTION
				REQUIREMENTS				
				MATERIALS AND SERVICES				
3,121	3,098	8,400	**7550**	**Travel & Education**		8,400	0	0
				Drone conference (LEDA conf, out of state)	6,000			
				Pilot Part 107 initial online training and FAA test (4)	1,600			
				Membership in LEDA (drone association)	800			
15	825	3,500	**7660**	**Materials & Supplies**		2,500	0	0
				Drone batteries (M30T, Avata)	1,500			
				Misc supplies (cords, props, parts)	1,000			
7,225	3,243	10,000	**7800**	**M & S Equipment**		10,000	0	0
				Flight management software (for two M30Ts)	7,500			
				Misc repairs and/or replace Avata	2,500			
10,362	**7,167**	**21,900**		**TOTAL MATERIALS AND SERVICES**		**20,900**	**0**	**0**
				CAPITAL OUTLAY				
12,489	0	0	**8710**	**Equipment**		0	0	0
12,489	**0**	**0**		**TOTAL CAPITAL OUTLAY**		**0**	**0**	**0**
22,851	**7,167**	**21,900**		**TOTAL REQUIREMENTS**		**20,900**	**0**	**0**

Budget Document Report

01 - GENERAL FUND

Department : 11 - Police
Section : 046 - Investigations and Support
Program: 577 - In-Service

2024 ACTUAL	2025 ACTUAL	2026 AMENDED BUDGET			2027 PROPOSED BUDGET	2027 APPROVED BUDGET	2027 COUNCIL BUDGET ADOPTION
				RESOURCES			
				CHARGES FOR SERVICES			
10,000	10,500	10,000	5380-02	**Facility Rentals - Training Facility**	10,500	0	0
				Revenue received from neighboring agencies for use of the Firearms Facility.			
10,000	**10,500**	**10,000**		**TOTAL CHARGES FOR SERVICES**	**10,500**	**0**	**0**
10,000	**10,500**	**10,000**		**TOTAL RESOURCES**	**10,500**	**0**	**0**

Budget Document Report

01 - GENERAL FUND

Department : 11 - Police
Section : 046 - Investigations and Support
Program: 577 - In-Service

2024 ACTUAL	2025 ACTUAL	2026 AMENDED BUDGET				2027 PROPOSED BUDGET	2027 APPROVED BUDGET	2027 COUNCIL BUDGET ADOPTION
				REQUIREMENTS				
				MATERIALS AND SERVICES				
990	0	2,000	**7550-05**	**Travel & Education - Defensive Tactics**		1,000	0	0
			DT instructor training (2 new instructors)		1,000			
32	808	0	**7550-10**	**Travel & Education - Driving Training**		1,000	0	0
			EVOC instructor training (two new instructors)		1,000			
1,778	2,653	2,500	**7550-20**	**Travel & Education - Firearms Training**		2,000	0	0
25,523	25,924	47,795	**7660**	**Materials & Supplies**		45,700	0	0
			Firearms ammunition		31,500			
			Firearms supplies/maintenance (targets, cleaning, armorer)		5,400			
			Firearms portable moving target system		2,800			
			UTM supplies (marking rounds, parts, repair)		2,000			
			TCCC training aides		2,000			
			DT training aides (handcuffs, folding knives)		1,000			
			"Calibre Press" video training portal (annual)		500			
			TCCC instructor training		500			
453	1,026	11,410	**7720-18**	**Repairs & Maintenance - Training Facility**		7,600	0	0
			Supplies		2,350			
			Gravel		2,000			
			Chem can rental		1,500			
			Mowing and range maintenance		1,000			
			Tractor maintenance		750			
22,299	0	0	**7800**	**M & S Equipment**		0	0	0
51,076	**30,411**	**63,705**		**TOTAL MATERIALS AND SERVICES**		**57,300**	**0**	**0**
51,076	**30,411**	**63,705**		**TOTAL REQUIREMENTS**		**57,300**	**0**	**0**

01 - GENERAL FUND

Department : 11 - Police
Section : 046 - Investigations and Support
Program: 583 - Evidence

2024 ACTUAL	2025 ACTUAL	2026 AMENDED BUDGET				2027 PROPOSED BUDGET	2027 APPROVED BUDGET	2027 COUNCIL BUDGET ADOPTION
				REQUIREMENTS				
				PERSONNEL SERVICES				
73,536	76,349	78,744	**7000-05**	**Salaries & Wages - Regular Full Time**		82,370	0	0
				Police Evidence & Property Technician - 1.00 FTE				
19,039	2,388	0	**7000-10**	**Salaries & Wages - Regular Part Time**		0	0	0
1,796	219	1,987	**7000-20**	**Salaries & Wages - Overtime**		2,005	0	0
5,716	4,755	4,900	**7300-05**	**Fringe Benefits - FICA - Social Security**		5,231	0	0
1,337	1,112	1,175	**7300-06**	**Fringe Benefits - FICA - Medicare**		1,223	0	0
28,454	24,003	26,495	**7300-15**	**Fringe Benefits - PERS - OPSRP - IAP**		27,388	0	0
18,645	20,154	21,792	**7300-20**	**Fringe Benefits - Medical Insurance**		22,869	0	0
450	450	450	**7300-22**	**Fringe Benefits - VEBA Plan**		900	0	0
60	59	60	**7300-25**	**Fringe Benefits - Life Insurance**		59	0	0
181	174	182	**7300-30**	**Fringe Benefits - Long Term Disability**		193	0	0
1,996	2,039	2,405	**7300-35**	**Fringe Benefits - Workers' Compensation Insurance**		2,523	0	0
26	16	21	**7300-37**	**Fringe Benefits - Workers' Benefit Fund**		19	0	0
60	353	697	**7300-45**	**Fringe Benefits - Paid Family Leave City Share**		337	0	0
151,296	**132,071**	**138,908**		**TOTAL PERSONNEL SERVICES**		**145,116**	**0**	**0**
				MATERIALS AND SERVICES				
1,530	214	2,000	**7550**	**Travel & Education**		2,000	0	0
				Training for evidence personnel	2,000			
0	125	500	**7590**	**Fuel - Vehicle & Equipment**		500	0	0
267	923	1,000	**7630-05**	**Uniforms - Employee**		1,000	0	0
6,495	3,205	5,500	**7660**	**Materials & Supplies**		5,500	0	0
				Evidence processing and packing	5,500			
0	221	300	**7720-14**	**Repairs & Maintenance - Vehicles**		300	0	0
6,028	2,249	8,000	**7750**	**Professional Services**		8,000	0	0
				Vehicle tows (evidence, maintenance, RV tows)				
				Evidence vehicle tows	8,000			
7	1	0	**7750-01**	**Professional Services - Audit & other city-wide prof svc**		0	0	0

Budget Document Report — **01 - GENERAL FUND**

Department : 11 - Police
Section : 046 - Investigations and Support
Program: 583 - Evidence

2024 ACTUAL	2025 ACTUAL	2026 AMENDED BUDGET			2027 PROPOSED BUDGET	2027 APPROVED BUDGET	2027 COUNCIL BUDGET ADOPTION
0	0	250	7790	Maintenance & Rental Contracts	250	0	0
				Evidence storage building alarm contract			
0	0	0	7800	M & S Equipment	0	0	0
14,328	6,938	17,550		**TOTAL MATERIALS AND SERVICES**	17,550	0	0
				CAPITAL OUTLAY			
0	0	0	8850	Vehicles	0	0	0
0	0	0		**TOTAL CAPITAL OUTLAY**	0	0	0
165,624	139,009	156,458		**TOTAL REQUIREMENTS**	162,666	0	0

Budget Document Report — **01 - GENERAL FUND**

Department : 11 - Police
Section : 046 - Investigations and Support
Program: 586 - Professional Standards

2024 ACTUAL	2025 ACTUAL	2026 AMENDED BUDGET				2027 PROPOSED BUDGET	2027 APPROVED BUDGET	2027 COUNCIL BUDGET ADOPTION
				REQUIREMENTS				
				MATERIALS AND SERVICES				
2,975	2,975	2,975	7660	Materials & Supplies		2,975	0	0
				NWAA Accreditation	2,975			
2,975	2,975	2,975		**TOTAL MATERIALS AND SERVICES**		2,975	0	0
2,975	2,975	2,975		**TOTAL REQUIREMENTS**		2,975	0	0


MUNICIPAL
COURT
ENTER ON SECOND STREET
COURTROOM
City of McMinnville
FY 2026-27

General Fund - Municipal Court

Core Services

The Municipal Court is committed to delivering services in a manner that reflects the City's values, serving as responsible stewards of public resources while remaining accessible, fair, and community-focused. The Court emphasizes reducing barriers to participation and prioritizes compliance-based outcomes over punitive approaches where appropriate.

Key service elements include:

- Accessible Court Operations:
  Court is held weekly on Wednesdays, with staff available at City Hall Monday through Thursday to support public access and engagement.
- Community-Focused Approach:
  Services are delivered with an emphasis on compassion, accessibility, and reducing barriers to participation in court programs.
- Compliance-Based Programs:
  Focus on achieving compliance and positive outcomes, while maintaining accountability within the judicial process.

Budget Highlights

The Municipal Court budget supports the City's broader mission of providing high-quality service while contributing to a safe, livable community. The Court continues to emphasize accessibility, accountability, and community-based outcomes in how it delivers services.

This budget reflects a return to full staffing levels reinstated in FY2025–26, allowing the Court to maintain consistent operations and service delivery.

Key highlights include:

- Full Staffing Maintained:
  Staffing levels restored in the prior fiscal year are sustained, supporting stability in court operations.
- Access to Justice:
  Continued commitment to accessible court services, including operations at City Hall during the week and in-court proceedings on Wednesdays.
- Community Restoration Focus:

Ongoing use of community restoration projects as an alternative approach that supports accountability while benefiting the broader community.

- Judicial and Legal Support:
  Arnold Poole will continue serving as Municipal Court Judge, supported by pro tempore judges Tyler Reid and Elijah Brown.
  The Court also partners with appointed attorneys, including Caroline Moore, Kiyana Parvas, Erin Cassini, and Steven Scharfstein.

Challenges & Opportunities

The Municipal Court continues to balance operational demands with a small team still stabilizing from prior staffing challenges. At the same time, upcoming system improvements present meaningful opportunities to modernize service delivery.

- Court Software Implementation:
  Implementation of the new court software system, funded in FY2025–26, is underway. The transition will require significant staff time and adjustment, particularly as the team continues to recover from prior understaffing.
- Operational Capacity:
  Limited staffing capacity remains a constraint, requiring careful prioritization of workload and services.
- Opportunity for Improved Service Delivery:
  Once fully implemented, the new system will enhance real-time case processing, improve communication with defendants, attorneys, and partners, and expand data and analytics capabilities—supporting more efficient and responsive court operations.

Department Cost Summary

	FY 2024-25 Actual	FY 2025-26 Budget	FY 2026-27 Proposed Budget
Revenues	$371,166	$275,700	$367,500
Fines and Forfeitures	$370,703	$275,500	$367,000
Miscellaneous	$463	$200	$500
Expenses	$606,024	$811,361	$855,695
Personnel Services	$511,439	$671,319	$683,421
Materials and Services	$93,954	$137,998	$170,362
Capital Outlay	$632	$2,044	$1,912

Full-Time Equivalents (FTE)

	FY 2024-25	FY 2025-26	FY 2026-27
General Fund - Municipal Court	4.36	4.81	4.68

Budget Document Report

01 - GENERAL FUND

Department : 13 - Municipal Court
Section : 060 - Court
Program: 000 - No Program

2024 ACTUAL	2025 ACTUAL	2026 AMENDED BUDGET			2027 PROPOSED BUDGET	2027 APPROVED BUDGET	2027 COUNCIL BUDGET ADOPTION
				RESOURCES			
				INTERGOVERNMENTAL			
0	0	0	**4597**	**US Department of Justice**	0	0	0
0	**0**	**0**		**TOTAL INTERGOVERNMENTAL**	**0**	**0**	**0**
				FINES AND FORFEITURES			
355,861	350,568	260,000	**6120**	**Fines & Bail Forfeitures**	350,000	0	0
				The City of McMinnville's share of the Municipal Court fine and bail collections from Police Department issuance of citations into Municipal Court or Circuit Court.			
40	0	0	**6140**	**Peer Court Assessment**	0	0	0
				Prior to 2012, individuals cited were assessed $1 which was passed through to the Yamhill County Peer Court Program. The Court will continue to collect assessments on citations issued prior to 2012.			
4,684	5,750	3,500	**6150**	**Court Appointed Attorney Fees**	2,000	0	0
				Municipal Court defendants charged with misdemeanors must be provided an attorney at City expense if the defendants allege they can not afford to hire counsel. Whenever possible, defendants are required to reimburse the City for court-appointed attorney costs.			
360,586	**356,319**	**263,500**		**TOTAL FINES AND FORFEITURES**	**352,000**	**0**	**0**
				MISCELLANEOUS			
186	463	200	**6600-93**	**Other Income - Municipal Court**	500	0	0
186	**463**	**200**		**TOTAL MISCELLANEOUS**	**500**	**0**	**0**
360,771	**356,782**	**263,700**		**TOTAL RESOURCES**	**352,500**	**0**	**0**

01 - GENERAL FUND

Department : 13 - Municipal Court
Section : 060 - Court
Program: 000 - No Program

2024 ACTUAL	2025 ACTUAL	2026 AMENDED BUDGET			2027 PROPOSED BUDGET	2027 APPROVED BUDGET	2027 COUNCIL BUDGET ADOPTION
				REQUIREMENTS			
				PERSONNEL SERVICES			
387	-685	0	**7000**	**Salaries & Wages**	0	0	0
270,015	212,493	298,644	**7000-05**	**Salaries & Wages - Regular Full Time**	303,573	0	0
			Court Supervisor - 1.00 FTE				
			Senior Court Clerk - 0.95 FTE				
			Court Clerk I - 2.00 FTE				
			Finance Director - 0.10 FTE				
82,731	101,681	96,030	**7000-10**	**Salaries & Wages - Regular Part Time**	93,496	0	0
			Judge - 0.38 FTE				
			Municipal Court Security Officer - 0.20 FTE				
0	464	0	**7000-15**	**Salaries & Wages - Temporary**	0	0	0
0	6,687	6,071	**7000-20**	**Salaries & Wages - Overtime**	5,000	0	0
919	-323	0	**7300**	**Fringe Benefits**	0	0	0
21,279	19,420	24,246	**7300-05**	**Fringe Benefits - FICA - Social Security**	24,928	0	0
4,977	4,542	5,811	**7300-06**	**Fringe Benefits - FICA - Medicare**	5,830	0	0
104,903	95,326	130,989	**7300-15**	**Fringe Benefits - PERS - OPSRP - IAP**	130,224	0	0
70,240	56,113	87,764	**7300-20**	**Fringe Benefits - Medical Insurance**	103,370	0	0
8,175	6,400	10,250	**7300-22**	**Fringe Benefits - VEBA Plan**	7,150	0	0
241	173	246	**7300-25**	**Fringe Benefits - Life Insurance**	239	0	0
681	499	718	**7300-30**	**Fringe Benefits - Long Term Disability**	736	0	0
522	459	361	**7300-35**	**Fringe Benefits - Workers' Compensation Insurance**	244	0	0
85	63	100	**7300-37**	**Fringe Benefits - Workers' Benefit Fund**	87	0	0
0	0	0	**7300-40**	**Fringe Benefits - Unemployment**	0	0	0
224	1,431	3,451	**7300-45**	**Fringe Benefits - Paid Family Leave City Share**	1,608	0	0
565,379	**504,744**	**664,681**		**TOTAL PERSONNEL SERVICES**	**676,485**	**0**	**0**
				MATERIALS AND SERVICES			
0	29	250	**7510**	**Service Fees**	250	0	0

Department : 13 - Municipal Court
Section : 060 - Court
Program: 000 - No Program

2024 ACTUAL	2025 ACTUAL	2026 AMENDED BUDGET			2027 PROPOSED BUDGET	2027 APPROVED BUDGET	2027 COUNCIL BUDGET ADOPTION
377	509	500	7540	**Employee Events**	800	0	0
				Costs shared city-wide for employee training, materials, and events.			
2,402	2,257	7,000	7550	**Travel & Education**	7,000	0	0
				Professional memberships, dues, subscriptions, reference materials, and attendance at legal seminars for the City Judge, City Prosecutor, and Municipal Court staff; also includes travel and meal costs.			
2,410	3,749	4,195	7610-05	**Insurance - Liability**	2,751	0	0
0	0	0	7610-11	**Insurance - Cyber liability**	127	0	0
4,988	4,881	6,000	7620	**Telecommunications**	4,000	0	0
1,448	1,841	4,000	7630	**Uniforms**	1,600	0	0
6,499	8,746	20,000	7660-05	**Materials & Supplies - Office Supplies**	10,000	0	0
1,951	3,718	6,500	7660-15	**Materials & Supplies - Postage**	6,500	0	0
1,476	4,315	2,000	7750	**Professional Services**	2,500	0	0
1,284	1,271	1,660	7750-01	**Professional Services - Audit & other city-wide prof svc**	1,240	0	0
				Costs shared city-wide for audit, Section 125 plan administrative fees, and other miscellaneous professional service expenses			
0	0	0	7750-04	**Professional Services - Grants**	0	0	0
2,175	1,230	2,500	7750-12	**Professional Services - Contract Judge**	2,000	0	0
				Back-up Judge if necessary to cover Judge's absences.			
29,625	27,075	40,000	7750-15	**Professional Services - Court Appointed Attorney**	40,000	0	0
				Attorney costs for legal defense of Municipal Court defendants unable to afford their own legal counsel. Reimbursement of costs assessed against defendants received through revenue account 6150, Court Appointed Attorney Fees.			
162	114	200	7750-21	**Professional Services - Security**	200	0	0
				Security contract to provide panic button monitoring.			
40	0	0	7750-22	**Professional Services - Peer Court Assessment**	0	0	0
				Peer Court assessments collected by Municipal Court are passed through to the Yamhill County Peer Court Program.			
0	1,015	1,500	7800	**M & S Equipment**	1,500	0	0
11,062	15,546	9,993	7840	**M & S Computer Charges**	17,800	0	0
				I.S. Fund materials & supplies costs shared city-wide			
				Sent from Allocation "Materials & Services-Shared - IS Cost Allocation - M&S Shared (General Fund)" (3.71%) 17,800			

01 - GENERAL FUND

Department : 13 - Municipal Court
Section : 060 - Court
Program: 000 - No Program

2024 ACTUAL	2025 ACTUAL	2026 AMENDED BUDGET				2027 PROPOSED BUDGET	2027 APPROVED BUDGET	2027 COUNCIL BUDGET ADOPTION
13,366	17,137	29,700	7840-25	M & S Computer Charges - Municipal Court		70,094	0	0
			Sent from Allocation "Materials & Services-Specific - IS Cost Allocation - M&S Specific (Muni Court)" (100.00%)		70,094			
			Adobe Pro Renewal - $200					
			Court software integration - $10000					
			Office 365 licensing - $2940					
			Shared leased copier - Civic Hall - $500					
			Tyler maintenance - $7800					
			Caselle Maintenance - $3000					
1,178	521	2,000	8050	Trial Expense		2,000	0	0
			Juror, witness, and special interpreter fees for Municipal Court jury and non-jury trials.					
80,443	**93,953**	**137,998**		**TOTAL MATERIALS AND SERVICES**		**170,362**	**0**	**0**
				CAPITAL OUTLAY				
2,720	632	2,044	8750	Capital Outlay Computer Charges		1,912	0	0
			I.S. Fund capital outlay costs shared city-wide					
			Sent from Allocation "Capital Outlay-Shared - IS Cost Allocation - CO Shared (General Fund)" (3.71%)		1,912			
0	0	0	8750-25	Capital Outlay Computer Charges - Municipal Court		0	0	0
2,720	**632**	**2,044**		**TOTAL CAPITAL OUTLAY**		**1,912**	**0**	**0**
648,543	**599,329**	**804,723**		**TOTAL REQUIREMENTS**		**848,759**	**0**	**0**

Budget Document Report — **01 - GENERAL FUND**

Department : 13 - Municipal Court
Section : 063 - Parking Tickets
Program: 000 - No Program

2024 ACTUAL	2025 ACTUAL	2026 AMENDED BUDGET			2027 PROPOSED BUDGET	2027 APPROVED BUDGET	2027 COUNCIL BUDGET ADOPTION
				RESOURCES			
				FINES AND FORFEITURES			
17,740	14,384	12,000	**6130**	**Parking Tickets**	15,000	0	0
				Downtown Parking Patrol and Police Officer parking citations revenue.			
17,740	**14,384**	**12,000**		**TOTAL FINES AND FORFEITURES**	**15,000**	**0**	**0**
17,740	**14,384**	**12,000**		**TOTAL RESOURCES**	**15,000**	**0**	**0**

Budget Document Report

01 - GENERAL FUND

Department : 13 - Municipal Court
Section : 063 - Parking Tickets
Program: 000 - No Program

2024 ACTUAL	2025 ACTUAL	2026 AMENDED BUDGET			2027 PROPOSED BUDGET	2027 APPROVED BUDGET	2027 COUNCIL BUDGET ADOPTION
				REQUIREMENTS			
				PERSONNEL SERVICES			
3,331	3,538	3,682	7000-05	Salaries & Wages - Regular Full Time	3,791	0	0
				Senior Court Clerk - 0.05 FTE			
0	0	0	7000-10	Salaries & Wages - Regular Part Time	0	0	0
0	352	0	7000-20	Salaries & Wages - Overtime	0	0	0
194	227	223	7300-05	Fringe Benefits - FICA - Social Security	235	0	0
45	53	53	7300-06	Fringe Benefits - FICA - Medicare	55	0	0
1,011	1,182	1,205	7300-15	Fringe Benefits - PERS - OPSRP - IAP	1,231	0	0
1,115	1,159	1,278	7300-20	Fringe Benefits - Medical Insurance	1,443	0	0
150	150	150	7300-22	Fringe Benefits - VEBA Plan	150	0	0
3	3	3	7300-25	Fringe Benefits - Life Insurance	3	0	0
9	8	8	7300-30	Fringe Benefits - Long Term Disability	9	0	0
4	3	3	7300-35	Fringe Benefits - Workers' Compensation Insurance	2	0	0
1	1	1	7300-37	Fringe Benefits - Workers' Benefit Fund	1	0	0
2	18	32	7300-45	Fringe Benefits - Paid Family Leave City Share	15	0	0
5,865	**6,695**	**6,638**		**TOTAL PERSONNEL SERVICES**	**6,936**	**0**	**0**
				MATERIALS AND SERVICES			
0	0	0	7510	Service Fees	0	0	0
1	0	0	7750-01	Professional Services - Audit & other city-wide prof svc	0	0	0
1	**0**	**0**		**TOTAL MATERIALS AND SERVICES**	**0**	**0**	**0**
5,867	**6,695**	**6,638**		**TOTAL REQUIREMENTS**	**6,936**	**0**	**0**


PARKS &
RECREATION
City of McMinnville
FY 2026-27

General Fund - Parks & Recreation

Core Services

The Parks and Recreation Department supports the health, safety, and overall quality of life in McMinnville through a system of facilities, programs, and public spaces serving residents of all ages. Services are focused on maintaining access, promoting wellness, and supporting community connection.

Core services are delivered through the McMinnville Aquatic Center, Community Center, Senior Center, and the City's network of parks, sports fields, trails, and open spaces.

Key service areas include:

- Recreation and Aquatics Programs:
  - Public and family swims, lap swimming, and group swim lessons
  - Aquatic safety programs, including lifeguard training and survival swim instruction
  - Drop-in recreation such as pickleball, basketball, and track use
- Fitness, Education, and Adult Programming:
  - Fitness, dance, and water fitness classes
  - Educational and enrichment offerings
  - Adult services including tax preparation and wellness-focused programming
- Youth and Family Programming:
  - After-school programs, youth sports leagues, and summer camps
  - Enrichment opportunities in arts, STEM, fitness, and other activities
  - Specialized youth programs such as dance and gymnastics
- Senior Center and Community-Based Services:
  - Meal programs, social gatherings, and community-building activities
  - Programs designed to support aging populations and reduce isolation
- Community Events and Inclusive Recreation:
  - Special events including family nights, fun runs, and summer concerts
  - Adaptive recreation programs to ensure access for all community members

Overall, the department's services are centered on maintaining accessible, community-driven programs that support lifelong recreation, wellness, and connection.

Budget Highlights

The FY2026–27 Parks and Recreation budget is focused on maintaining current service levels, addressing safety requirements, and making targeted investments in facilities and programming. This is not an expansion year, but rather a continued effort to sustain operations while responding to changing regulatory and community needs.

Key highlights include:

- Bond Preparation Funding:
  - Includes funding to pursue a potential bond effort in FY2026–27, utilizing remaining resources from prior bond planning work.
- Capital Improvements (FY2025–26):
  - Community Center elevator replacement
  - Senior Center carpet replacement
  - New pool lift installation at the Aquatic Center
- Planned Improvements (FY2026–27):
  - Additional swim lesson platforms to expand program capacity and improve water safety
  - Replacement of buckled flooring in Senior Center bathrooms and kitchen to address safety concerns
- Aquatic Staffing Requirements:
  - Updated Oregon health and safety regulations (effective April 1, 2025) require increased lifeguard staffing and supervision levels.
  - Additional lifeguard staffing is required in FY2026–27 to maintain current service hours
  - Increased need for head lifeguards to provide supervision and ensure compliance
  - Staffing model adjustments will allow head lifeguards to assist with coverage when feasible
- Senior Center Program Capacity:
  - Demand for older adult programming continues to grow, while current staffing does not include dedicated program development capacity.
  - Previous Recreation Program Coordinator position was eliminated during COVID-related changes
  - Reintroducing this role would expand programming, increase participation, and generate additional revenue

Challenges & Opportunities

The Parks and Recreation Department continues to operate within growing constraints related to aging facilities, funding limitations, and recent organizational transitions. Maintaining current service levels will require continued prioritization, while longer-term solutions are still being defined.

- Program Visibility and Outreach:
  The elimination of funding for mailing the Activity Guide in FY2025–26 removed a long-standing and effective outreach tool. Community feedback indicates strong interest in restoring this service, but doing so will require identifying a sustainable funding source.
- Aging Facilities and Capital Needs:
  The Aquatic Center and Community Center require significant ongoing investment. Without replacement, the City will need to continue making substantial capital improvements to maintain safe and functional operations.
- Organizational Capacity:
  Staff have operated through leadership transitions and ongoing uncertainty related to long-term funding strategies. These factors, combined with increasing facility needs, continue to impact operational capacity.
- Service Level Pressure:
  Maintaining current programs and facility access is becoming more challenging as costs increase and infrastructure needs grow, requiring ongoing prioritization of limited resources.
- Community Connection and Support:
  Parks & Recreation remains one of the most visible and valued City services, with strong community relationships and a direct impact on health, wellness, and quality of life.
- Partnerships and Engagement:
  Increased donations at the Senior Center and strengthened collaboration with the McMinnville School District (SD 40) reflect continued community investment and create opportunities to expand programs and outreach.

Department Cost Summary

	FY 2024-25 Actual	FY 2025-26 Budget	FY 2026-27 Proposed Budget
Revenues	$1,138,246	$1,038,500	$1,073,251
Intergovernmental	$49,589	$0	$0
Charges for Services	$895,319	$949,050	$1,009,300
Miscellaneous	$193,337	$89,450	$63,951
Expenses	$3,383,128	$3,898,845	$3,397,317
Personnel Services	$2,048,826	$2,252,045	$2,179,887
Materials and Services	$1,217,941	$1,348,567	$1,212,164
Capital Outlay	$116,361	$298,233	$5,266

Full-Time Equivalents (FTE)

	FY 2024-25	FY 2025-26	FY 2026-27
General Fund - Parks & Recreation	25.91	26.58	25.76

Budget Document Report

01 - GENERAL FUND

Department : 17 - Parks & Recreation
Section : 001 - Administration
Program: 000 - No Program

2024 ACTUAL	2025 ACTUAL	2026 AMENDED BUDGET			2027 PROPOSED BUDGET	2027 APPROVED BUDGET	2027 COUNCIL BUDGET ADOPTION
				RESOURCES			
				MISCELLANEOUS			
69	0	0	**6420**	**Donations - Parks & Recreation**	0	0	0
233	1,768	2,000	**6420-02**	**Donations - Parks & Recreation - Community Events**	2,000	0	0
				Account #8140 Community Events is the expenditure line but they are not matching accounts. #6420-02 only funds a portion of the expenditures in #8140.			
11,736	4,071	5,000	**6420-05**	**Donations - Parks & Recreation - Scholarships**	8,000	0	0
				Scholarship revenue that is disbursed to Parks & Recreation programs			
15,545	20,665	25,000	**6420-06**	**Donations - Parks & Recreation - Sponsorships**	20,000	0	0
				Sponsorships to support Parks & Recreation programs.			
1,275	-150	3,000	**6600**	**Other Income**	1,000	0	0
				Miscellaneous Income including large event permits or revenue from food carts as part of community events			
28,859	**26,354**	**35,000**		**TOTAL MISCELLANEOUS**	**31,000**	**0**	**0**
28,859	**26,354**	**35,000**		**TOTAL RESOURCES**	**31,000**	**0**	**0**

01 - GENERAL FUND

Department : 17 - Parks & Recreation
Section : 001 - Administration
Program: 000 - No Program

2024 ACTUAL	2025 ACTUAL	2026 AMENDED BUDGET			2027 PROPOSED BUDGET	2027 APPROVED BUDGET	2027 COUNCIL BUDGET ADOPTION
				REQUIREMENTS			
				PERSONNEL SERVICES			
186	-1,591	0	7000	Salaries & Wages	0	0	0
138,641	152,842	151,625	7000-05	Salaries & Wages - Regular Full Time	155,662	0	0
				Parks & Recreation Director - 1.00 FTE			
0	0	0	7000-15	Salaries & Wages - Temporary	0	0	0
100	-1,171	0	7300	Fringe Benefits	0	0	0
8,469	9,380	9,173	7300-05	Fringe Benefits - FICA - Social Security	9,651	0	0
1,981	2,194	2,199	7300-06	Fringe Benefits - FICA - Medicare	2,257	0	0
51,231	56,536	49,597	7300-15	Fringe Benefits - PERS - OPSRP - IAP	50,528	0	0
16,227	13,987	23,596	7300-20	Fringe Benefits - Medical Insurance	28,867	0	0
2,000	2,000	3,000	7300-22	Fringe Benefits - VEBA Plan	3,000	0	0
60	49	60	7300-25	Fringe Benefits - Life Insurance	59	0	0
331	299	352	7300-30	Fringe Benefits - Long Term Disability	346	0	0
1,687	1,774	2,108	7300-35	Fringe Benefits - Workers' Compensation Insurance	2,055	0	0
18	17	21	7300-37	Fringe Benefits - Workers' Benefit Fund	19	0	0
89	561	1,305	7300-45	Fringe Benefits - Paid Family Leave City Share	559	0	0
0	0	632	7400-10	Fringe Benefits - Volunteers - Workers' Compensation Insurance	0	0	0
221,019	**236,877**	**243,668**		**TOTAL PERSONNEL SERVICES**	**253,002**	**0**	**0**
				MATERIALS AND SERVICES			
177	251	150	7500	Credit Card Fees	250	0	0
62,018	57,488	22,000	7520-15	Public Notices & Printing - Brochure	22,000	0	0
				Outreach and inclusion efforts for Parks and Recreation activities and planning.			
				P&R brochure 22,000			
218	83	100	7540	Employee Events	200	0	0
				Costs shared city-wide for employee training, materials, and events.			

Department : 17 - Parks & Recreation
Section : 001 - Administration
Program: 000 - No Program

2024 ACTUAL	2025 ACTUAL	2026 AMENDED BUDGET				2027 PROPOSED BUDGET	2027 APPROVED BUDGET	2027 COUNCIL BUDGET ADOPTION
9,450	10,549	12,000	**7550**	**Travel & Education**		15,000	0	0
			Professional development conferences and workshop fees including membership fees for State and National Park and Recreation Association.					
			Parks & Recreation Director training		5,000			
			Oregon Recreation & Parks Association (ORPA) conference lodging and meals		2,400			
			Oregon Recreation & Parks Association (ORPA) membership		2,000			
			ActiveNet training		1,400			
			Oregon Recreation & Parks Association (ORPA) conference		1,350			
			National Recreation & Parks Association (NRPA) memberships		945			
			Staff appreciation event		800			
			Aquatic Management Professional Certification training		475			
			Aquatic Facility Operator (AFO) training		375			
			Additional trainings		255			
1,925	2,100	2,350	**7610-05**	**Insurance - Liability**		2,183	0	0
372	448	552	**7610-10**	**Insurance - Property**		454	0	0
0	0	0	**7610-11**	**Insurance - Cyber liability**		101	0	0
763	2,255	1,400	**7620**	**Telecommunications**		1,920	0	0
			Verizon cell phone plan		1,920			
1,007	3,010	1,500	**7660**	**Materials & Supplies**		1,500	0	0
0	0	0	**7680**	**Materials & Supplies - Donations**		0	0	0
			Matching line for admin donations - 6420					
13,600	63,198	178,108	**7750**	**Professional Services**		100,559	0	0
			CPR dollars to support a future general obligation bond.					
4,010	5,372	7,550	**7750-01**	**Professional Services - Audit & other city-wide prof svc**		6,930	0	0
			Costs shared city-wide for audit, Section 125 plan administrative fees, and other miscellaneous professional service expenses					
38,108	55,671	41,892	**7750-04**	**Professional Services - Grants**		0	0	0
1,383	1,943	3,331	**7840**	**M & S Computer Charges**		4,747	0	0
			I.S. Fund materials & supplies costs shared city-wide					

Department : 17 - Parks & Recreation
Section : 001 - Administration
Program: 000 - No Program

2024 ACTUAL	2025 ACTUAL	2026 AMENDED BUDGET				2027 PROPOSED BUDGET	2027 APPROVED BUDGET	2027 COUNCIL BUDGET ADOPTION
			Sent from Allocation "Materials & Services-Shared - IS Cost Allocation - M&S Shared (General Fund)" (0.99%)		4,747			
1,497	1,557	6,500	**7840-35**	**M & S Computer Charges - Parks & Rec Administration**		5,620	0	0
			Sent from Allocation "Materials & Services-Specific - IS Cost Allocation - M&S Specific (P&R Admin)" (100.00%)		5,620			
			Office 365 licensing - $420					
			WhenToWork renewal - $600					
			Replacement Computer - $3000					
			Activenet renewal - $1600					
11,736	4,071	5,000	**8137**	**Scholarships Utilized**		8,000	0	0
			Parks & Recreation Scholarships matched with revenue account #6420-05 Donations - Parks & Recreation Scholarships					
15,545	20,665	25,000	**8138**	**Sponsorships Utilized**		20,000	0	0
			Parks & Recreation Sponsorships matched with revenue account #6420-06 Donations - Parks & Recreation Sponsorships					
15,830	27,001	30,000	**8140**	**Community Events**		25,000	0	0
			Core Services: Removing barriers to participation. This is for special, free, community wide events, Parks and Rec month, concerts, movies (Summer Fun, etc.). Admin donation line item 6420-02 funds some of this.					
			Concert Series & Licensing		15,000			
			Program Supplies		6,000			
			Marketing, Prizes, Promotion		3,000			
			Movie Licensing		1,000			
177,638	**255,661**	**337,433**		**TOTAL MATERIALS AND SERVICES**		**214,464**	**0**	**0**
				CAPITAL OUTLAY				
340	79	382	**8750**	**Capital Outlay Computer Charges**		510	0	0
			I.S. Fund capital outlay costs shared city-wide					
			Sent from Allocation "Capital Outlay-Shared - IS Cost Allocation - CO Shared (General Fund)" (0.99%)		510			
0	32,686	0	**8850-15**	**Vehicles - Grants**		0	0	0

Budget Document Report **01 - GENERAL FUND**

Department : 17 - Parks & Recreation
Section : 001 - Administration
Program: 000 - No Program

2024 ACTUAL	2025 ACTUAL	2026 AMENDED BUDGET			2027 PROPOSED BUDGET	2027 APPROVED BUDGET	2027 COUNCIL BUDGET ADOPTION
0	10,000	0	8900	Land Acquisition	0	0	0
340	**42,765**	**382**		**TOTAL CAPITAL OUTLAY**	**510**	**0**	**0**
398,998	**535,303**	**581,483**		**TOTAL REQUIREMENTS**	**467,975**	**0**	**0**

2024 ACTUAL	2025 ACTUAL	2026 AMENDED BUDGET			2027 PROPOSED BUDGET	2027 APPROVED BUDGET	2027 COUNCIL BUDGET ADOPTION
				RESOURCES			
				CHARGES FOR SERVICES			
0	413	0	**5360**	**Admissions**	0	0	0
28,980	28,941	36,000	**5360-05**	**Admissions - Child/Student**	30,000	0	0
				Aquatic Center daily child/student admission fees.			
47,470	53,498	57,000	**5360-10**	**Admissions - Adult/Seniors**	60,000	0	0
				Aquatic Center daily adult/senior admission fees.			
0	5,099	0	**5370**	**Memberships**	0	0	0
63,588	63,677	73,000	**5370-05**	**Memberships - Family**	80,000	0	0
				Aquatic Center family memberships. Family memberships no longer offset facility rental fee for MSC			
109,110	112,192	115,000	**5370-10**	**Memberships - Individual**	125,000	0	0
				Aquatic Center individual memberships.			
10,754	9,544	13,500	**5380-05**	**Facility Rentals - Pool & Facility**	8,000	0	0
				Aquatic Center facility rental fees received from private groups, public agencies, schools, businesses, and other organizations.			
24,944	17,087	18,500	**5380-10**	**Facility Rentals - McM Swim Club & McM High School**	45,000	0	0
				Mac Swim Club (MSC) and high school. MSC pays per lane per hour. HS billed for meets and saturday swims			
				Swim team used to offset rental fees with memberships. Now paying direct for pool use. 45,000			
2,672	1,722	3,500	**5380-15**	**Facility Rentals - Lockers & Equipment**	2,000	0	0
287,518	**292,171**	**316,500**		**TOTAL CHARGES FOR SERVICES**	**350,000**	**0**	**0**
				MISCELLANEOUS			
0	0	0	**6420-05**	**Donations - Parks & Recreation - Scholarships**	0	0	0
2,500	2,500	2,500	**6420-06**	**Donations - Parks & Recreation - Sponsorships**	2,500	0	0
				Parks & Recreation Sponsorships for Aquatic Center programs.			
0	0	0	**6420-10**	**Donations - Parks & Recreation - Equipment**	0	0	0
				Donations that fund Aquatic Center expenditure account 7810, M&S Equipment-Donations. Donations used to purchase Aquatic Center equipment.			
3,479	828	100	**6600**	**Other Income**	0	0	0

Budget Document Report

01 - GENERAL FUND

Department : 17 - Parks & Recreation
Section : 087 - Aquatic Center
Program: 501 - Administration

2024 ACTUAL	2025 ACTUAL	2026 AMENDED BUDGET			2027 PROPOSED BUDGET	2027 APPROVED BUDGET	2027 COUNCIL BUDGET ADOPTION
0	400	0	6600-06	Other Income - Paid Leave OR	0	0	0
5,979	3,727	2,600		**TOTAL MISCELLANEOUS**	2,500	0	0
293,497	295,899	319,100		**TOTAL RESOURCES**	352,500	0	0

01 - GENERAL FUND

Department : 17 - Parks & Recreation
Section : 087 - Aquatic Center
Program: 501 - Administration

2024 ACTUAL	2025 ACTUAL	2026 AMENDED BUDGET			2027 PROPOSED BUDGET	2027 APPROVED BUDGET	2027 COUNCIL BUDGET ADOPTION
				REQUIREMENTS			
				PERSONNEL SERVICES			
250	1,461	0	7000	**Salaries & Wages**	0	0	0
244,231	290,088	236,271	7000-05	**Salaries & Wages - Regular Full Time**	226,362	0	0
				Recreation Supervisor - 1.00 FTE			
				Management Support Specialist, Lead - 1.00 FTE			
				Recreation Manager - 1.00 FTE			
38,945	233,512	246,641	7000-10	**Salaries & Wages - Regular Part Time**	232,035	0	0
				Recreation Program Coordinator - 0.60 FTE			
				Head Guard - Shift Supervisor - 0.08 FTE			
				Head Guard - 0.48 FTE			
				Lifeguard - 4.13 FTE			
				Customer Service Assistant - 0.95 FTE			
183,016	0	0	7000-15	**Salaries & Wages - Temporary**	0	0	0
181	941	600	7000-20	**Salaries & Wages - Overtime**	601	0	0
0	2,060	0	7000-37	**Salaries & Wages - Medical Opt Out Incentive**	1,200	0	0
-27	-1,365	0	7300	**Fringe Benefits**	0	0	0
28,543	32,325	29,251	7300-05	**Fringe Benefits - FICA - Social Security**	28,458	0	0
6,675	7,560	7,012	7300-06	**Fringe Benefits - FICA - Medicare**	6,655	0	0
124,472	132,578	130,983	7300-15	**Fringe Benefits - PERS - OPSRP - IAP**	123,237	0	0
54,058	47,128	85,553	7300-20	**Fringe Benefits - Medical Insurance**	51,321	0	0
7,000	9,000	7,000	7300-22	**Fringe Benefits - VEBA Plan**	5,000	0	0
240	284	240	7300-25	**Fringe Benefits - Life Insurance**	354	0	0
696	741	698	7300-30	**Fringe Benefits - Long Term Disability**	736	0	0
13,658	12,698	13,541	7300-35	**Fringe Benefits - Workers' Compensation Insurance**	10,679	0	0
194	193	196	7300-37	**Fringe Benefits - Workers' Benefit Fund**	173	0	0
296	2,588	4,163	7300-45	**Fringe Benefits - Paid Family Leave City Share**	1,836	0	0
12	0	45	7400-10	**Fringe Benefits - Volunteers - Workers' Compensation Insurance**	0	0	0
702,440	**771,792**	**762,194**		**TOTAL PERSONNEL SERVICES**	**688,647**	**0**	**0**

Department : 17 - Parks & Recreation
Section : 087 - Aquatic Center
Program: 501 - Administration

2024 ACTUAL	2025 ACTUAL	2026 AMENDED BUDGET			2027 PROPOSED BUDGET	2027 APPROVED BUDGET	2027 COUNCIL BUDGET ADOPTION
				MATERIALS AND SERVICES			
8,398	10,443	9,500	**7500**	**Credit Card Fees**	10,000	0	0
1,665	1,682	1,700	**7515**	**City Services Charge expense**	1,700	0	0
515	0	150	**7530**	**Training**	0	0	0
246	1,042	1,100	**7540**	**Employee Events**	1,900	0	0
				Costs shared city-wide for employee training, materials, and events.			
2,207	2,799	2,250	**7550**	**Travel & Education**	1,000	0	0
				Primarily re-certification training for Aquatic Center lifeguards. May also include limited registration fees and other expenses associated with professional development workshops. Also used to cover recertification fees and travel for certifications.			
				Professional certification fees 1,000			
106,631	104,562	100,000	**7600**	**Utilities**	105,000	0	0
5,832	7,156	8,008	**7610-05**	**Insurance - Liability**	6,988	0	0
12,488	15,396	18,937	**7610-10**	**Insurance - Property**	16,297	0	0
0	0	0	**7610-11**	**Insurance - Cyber liability**	322	0	0
4,414	4,175	5,500	**7620**	**Telecommunications**	5,500	0	0
				General facility phone line usage expense including manager, supervisor, and business office cell phones.			
47,072	47,772	50,250	**7650-10**	**Janitorial - Services**	51,750	0	0
4,353	4,394	5,500	**7650-15**	**Janitorial - Supplies**	5,500	0	0
0	1	0	**7660**	**Materials & Supplies**	0	0	0
405	1,286	1,750	**7660-05**	**Materials & Supplies - Office Supplies**	1,750	0	0
				Office supplies, sign holders, laminating sheets, paper			
17,432	21,135	18,000	**7690**	**Chemicals**	20,000	0	0
				Chemicals used to sanitize, oxidize, and test pool water as prescribed by state code; i.e., chlorine, carbon dioxide, sodium bicarbonate, soda ash, calcium carbonate, and sodium thiosulfate.			
73,873	95,210	100,000	**7720**	**Repairs & Maintenance**	80,000	0	0
				General day to day repairs and maintenance of the AC building including hvac, electrical, plumbing and mechanical systems.			
0	0	0	**7750**	**Professional Services**	0	0	0
25	4	0	**7750-01**	**Professional Services - Audit & other city-wide prof svc**	0	0	0

Department : 17 - Parks & Recreation
Section : 087 - Aquatic Center
Program: 501 - Administration

2024 ACTUAL	2025 ACTUAL	2026 AMENDED BUDGET				2027 PROPOSED BUDGET	2027 APPROVED BUDGET	2027 COUNCIL BUDGET ADOPTION
14,400	19,607	20,000	**7790**	**Maintenance & Rental Contracts**		20,000	0	0
			Annual chlorinator service, hvac preventative maintenance visits, annual fire prevention system testing, fire alarm monitoring, copy machine contract, garbage service, etc.					
0	4,953	8,500	**7800**	**M & S Equipment**		0	0	0
116	292	2,000	**7800-03**	**M & S Equipment - Office**		500	0	0
			Miscellaneous office equipment.					
0	0	0	**7800-36**	**M & S Equipment - Weight Room**		0	0	0
0	0	0	**7810**	**M & S Equipment - Donations**		0	0	0
6,914	11,659	9,993	**7840**	**M & S Computer Charges**		16,613	0	0
			I.S. Fund materials & supplies costs shared city-wide					
			Sent from Allocation "Materials & Services-Shared - IS Cost Allocation - M&S Shared (General Fund)" (3.46%)		16,613			
3,844	9,291	8,400	**7840-40**	**M & S Computer Charges - Aquatic Center**		10,400	0	0
			Sent from Allocation "Materials & Services-Specific - IS Cost Allocation - M&S Specific (P&R Aquatic Ctr)" (100.00%)		10,400			
			Dock/Monitors Upstairs - $800					
			Monitor 27" - $300					
			Printer Maintenance - $1000					
			Replacement Computer - $2500					
			Activenet renewal - $1600					
			Adobe Pro Renewal - $200					
			Office 365 licensing - $2500					
			Activenet Peripherals - $1500					
4,351	5,129	7,000	**8130**	**Recreation Program Expenses**		7,000	0	0
			Purchase of general recreation program supplies. Used for staff uniforms and general recreation program materials.					
0	0	2,500	**8138**	**Sponsorships Utilized**		2,500	0	0
			Parks & Recreation Sponsorships matched with revenue account #6420-06 Donations - Parks & Recreation Sponsorships and some Survival Swim lifeguard personnel expense.					
315,179	**367,989**	**381,038**		**TOTAL MATERIALS AND SERVICES**		**364,720**	**0**	**0**

Budget Document Report — **01 - GENERAL FUND**

Department : 17 - Parks & Recreation
Section : 087 - Aquatic Center
Program: 501 - Administration

2024 ACTUAL	2025 ACTUAL	2026 AMENDED BUDGET				2027 PROPOSED BUDGET	2027 APPROVED BUDGET	2027 COUNCIL BUDGET ADOPTION
				CAPITAL OUTLAY				
1,700	474	1,685	**8750**	**Capital Outlay Computer Charges**		1,784	0	0
				I.S. Fund capital outlay costs shared city-wide				
				Sent from Allocation "Capital Outlay-Shared - IS Cost Allocation - CO Shared (General Fund)" (3.46%)	1,784			
1,700	**474**	**1,685**		**TOTAL CAPITAL OUTLAY**		**1,784**	**0**	**0**
1,019,319	**1,140,255**	**1,144,917**		**TOTAL REQUIREMENTS**		**1,055,152**	**0**	**0**

Budget Document Report — **01 - GENERAL FUND**

Department : **17 - Parks & Recreation**
Section : **087 - Aquatic Center**
Program: **621 - Swim Lessons**

2024 ACTUAL	2025 ACTUAL	2026 AMENDED BUDGET			2027 PROPOSED BUDGET	2027 APPROVED BUDGET	2027 COUNCIL BUDGET ADOPTION
				RESOURCES			
				CHARGES FOR SERVICES			
79,665	86,852	105,000	**5350**	**Registration Fees**	120,000	0	0
			Aquatic Center - Swim Lessons				
79,665	**86,852**	**105,000**		**TOTAL CHARGES FOR SERVICES**	**120,000**	**0**	**0**
79,665	**86,852**	**105,000**		**TOTAL RESOURCES**	**120,000**	**0**	**0**

01 - GENERAL FUND

Department : 17 - Parks & Recreation
Section : 087 - Aquatic Center
Program: 621 - Swim Lessons

2024 ACTUAL	2025 ACTUAL	2026 AMENDED BUDGET			2027 PROPOSED BUDGET	2027 APPROVED BUDGET	2027 COUNCIL BUDGET ADOPTION
				REQUIREMENTS			
				PERSONNEL SERVICES			
0	24,165	29,851	7000-10	**Salaries & Wages - Regular Part Time**	38,427	0	0
				Rec Program Instructor 2 - 0.07 FTE			
				Swim Instructor - 1.09 FTE			
22,970	0	0	7000-15	**Salaries & Wages - Temporary**	0	0	0
1,424	1,498	1,807	7300-05	**Fringe Benefits - FICA - Social Security**	2,382	0	0
333	350	433	7300-06	**Fringe Benefits - FICA - Medicare**	557	0	0
1,134	1,426	4,850	7300-15	**Fringe Benefits - PERS - OPSRP - IAP**	6,148	0	0
0	0	0	7300-20	**Fringe Benefits - Medical Insurance**	0	0	0
0	0	0	7300-22	**Fringe Benefits - VEBA Plan**	0	0	0
0	0	0	7300-25	**Fringe Benefits - Life Insurance**	0	0	0
0	0	0	7300-30	**Fringe Benefits - Long Term Disability**	0	0	0
0	0	835	7300-35	**Fringe Benefits - Workers' Compensation Insurance**	1,018	0	0
17	16	19	7300-37	**Fringe Benefits - Workers' Benefit Fund**	22	0	0
11	91	257	7300-45	**Fringe Benefits - Paid Family Leave City Share**	154	0	0
25,889	**27,546**	**38,052**		**TOTAL PERSONNEL SERVICES**	**48,709**	**0**	**0**
				MATERIALS AND SERVICES			
672	284	800	8130	**Recreation Program Expenses**	2,500	0	0
				Swimming lesson supplies (i.e. candy, lesson toys, masks, snorkels & fins, personal flotation devices).			
				Swim platforms for lessons in deeper water 2,500			
672	**284**	**800**		**TOTAL MATERIALS AND SERVICES**	**2,500**	**0**	**0**
26,561	**27,831**	**38,852**		**TOTAL REQUIREMENTS**	**51,209**	**0**	**0**

Budget Document Report — **01 - GENERAL FUND**

Department : 17 - Parks & Recreation
Section : 087 - Aquatic Center
Program: 626 - Fitness Classes

2024 ACTUAL	2025 ACTUAL	2026 AMENDED BUDGET			2027 PROPOSED BUDGET	2027 APPROVED BUDGET	2027 COUNCIL BUDGET ADOPTION
				REQUIREMENTS			
				PERSONNEL SERVICES			
0	5,015	9,225	**7000-10**	**Salaries & Wages - Regular Part Time**	16,213	0	0
				Rec Program Instructor 2 - 0.37 FTE			
3,528	0	0	**7000-15**	**Salaries & Wages - Temporary**	0	0	0
219	311	558	**7300-05**	**Fringe Benefits - FICA - Social Security**	1,005	0	0
51	73	134	**7300-06**	**Fringe Benefits - FICA - Medicare**	235	0	0
19	4	1,499	**7300-15**	**Fringe Benefits - PERS - OPSRP - IAP**	2,594	0	0
0	0	258	**7300-35**	**Fringe Benefits - Workers' Compensation Insurance**	430	0	0
2	3	5	**7300-37**	**Fringe Benefits - Workers' Benefit Fund**	7	0	0
3	24	79	**7300-45**	**Fringe Benefits - Paid Family Leave City Share**	65	0	0
3,821	**5,429**	**11,758**		**TOTAL PERSONNEL SERVICES**	**20,549**	**0**	**0**
				MATERIALS AND SERVICES			
231	50	1,100	**8130**	**Recreation Program Expenses**	1,000	0	0
				Fitness program supplies (i.e. exercise belts & hand weights).			
				Noodle and barbell replacements 1,000			
231	**50**	**1,100**		**TOTAL MATERIALS AND SERVICES**	**1,000**	**0**	**0**
4,052	**5,479**	**12,858**		**TOTAL REQUIREMENTS**	**21,549**	**0**	**0**

Budget Document Report — **01 - GENERAL FUND**

Department : 17 - Parks & Recreation
Section : 087 - Aquatic Center
Program: 632 - Pro Shop

2024 ACTUAL	2025 ACTUAL	2026 AMENDED BUDGET			2027 PROPOSED BUDGET	2027 APPROVED BUDGET	2027 COUNCIL BUDGET ADOPTION
				RESOURCES			
				CHARGES FOR SERVICES			
5,169	4,197	6,000	**5410**	**Sales**	6,000	0	0
			Aquatic Center revenues from sale of swim accessories, related merchandise & vending machine contract.				
5,169	**4,197**	**6,000**		**TOTAL CHARGES FOR SERVICES**	**6,000**	**0**	**0**
5,169	**4,197**	**6,000**		**TOTAL RESOURCES**	**6,000**	**0**	**0**

01 - GENERAL FUND

Department : 17 - Parks & Recreation
Section : 087 - Aquatic Center
Program: 632 - Pro Shop

2024 ACTUAL	2025 ACTUAL	2026 AMENDED BUDGET				2027 PROPOSED BUDGET	2027 APPROVED BUDGET	2027 COUNCIL BUDGET ADOPTION
				REQUIREMENTS				
				MATERIALS AND SERVICES				
1,675	2,593	3,750	**7660**	**Materials & Supplies**		3,000	0	0
				Retail goods purchased for sale to customers; i.e., goggles, caps, etc., in the Aquatic Center Swim Shop. Also for branded merch and concession items.				
				Adding merch sales	3,000			
1,675	**2,593**	**3,750**		**TOTAL MATERIALS AND SERVICES**		**3,000**	**0**	**0**
1,675	**2,593**	**3,750**		**TOTAL REQUIREMENTS**		**3,000**	**0**	**0**

Budget Document Report

01 - GENERAL FUND

Department : 17 - Parks & Recreation
Section : 087 - Aquatic Center
Program: 635 - Classes & Programs

2024 ACTUAL	2025 ACTUAL	2026 AMENDED BUDGET			2027 PROPOSED BUDGET	2027 APPROVED BUDGET	2027 COUNCIL BUDGET ADOPTION
				RESOURCES			
				CHARGES FOR SERVICES			
200	385	350	5350	Registration Fees	0	0	0
200	**385**	**350**		**TOTAL CHARGES FOR SERVICES**	**0**	**0**	**0**
200	**385**	**350**		**TOTAL RESOURCES**	**0**	**0**	**0**

Budget Document Report

01 - GENERAL FUND

Department : 17 - Parks & Recreation
Section : 087 - Aquatic Center
Program: 635 - Classes & Programs

2024 ACTUAL	2025 ACTUAL	2026 AMENDED BUDGET			2027 PROPOSED BUDGET	2027 APPROVED BUDGET	2027 COUNCIL BUDGET ADOPTION
				REQUIREMENTS			
				PERSONNEL SERVICES			
0	269	320	7000-10	Salaries & Wages - Regular Part Time	0	0	0
84	0	0	7000-15	Salaries & Wages - Temporary	0	0	0
5	17	19	7300-05	Fringe Benefits - FICA - Social Security	0	0	0
1	4	4	7300-06	Fringe Benefits - FICA - Medicare	0	0	0
0	0	52	7300-15	Fringe Benefits - PERS - OPSRP - IAP	0	0	0
121	225	9	7300-35	Fringe Benefits - Workers' Compensation Insurance	0	0	0
0	0	0	7300-37	Fringe Benefits - Workers' Benefit Fund	0	0	0
0	1	3	7300-45	Fringe Benefits - Paid Family Leave City Share	0	0	0
211	**516**	**407**		**TOTAL PERSONNEL SERVICES**	**0**	**0**	**0**
				MATERIALS AND SERVICES			
891	989	1,200	8130	Recreation Program Expenses	2,500	0	0
				AED trainers for lifeguard and CPR classes			
				Yearly certification fees for lifeguard staff 2,500			
891	**989**	**1,200**		**TOTAL MATERIALS AND SERVICES**	**2,500**	**0**	**0**
1,102	**1,505**	**1,607**		**TOTAL REQUIREMENTS**	**2,500**	**0**	**0**

Budget Document Report — **01 - GENERAL FUND**

Department : 17 - Parks & Recreation
Section : 090 - Community Center & Rec Pro
Program: 501 - Administration

2024 ACTUAL	2025 ACTUAL	2026 AMENDED BUDGET			2027 PROPOSED BUDGET	2027 APPROVED BUDGET	2027 COUNCIL BUDGET ADOPTION
				RESOURCES			
				INTERGOVERNMENTAL			
0	0	0	**5061**	**Clackamas Education Services District**	0	0	0
0	**0**	**0**		**TOTAL INTERGOVERNMENTAL**	**0**	**0**	**0**
				CHARGES FOR SERVICES			
12,042	13,120	12,000	**5380-20**	**Facility Rentals - Meeting Rooms**	8,000	0	0
				Community Center general meeting room rentals.			
7,815	14,618	10,000	**5380-25**	**Facility Rentals - Auditorium**	10,000	0	0
				Community Center auditorium rental for major events including theater, large banquets, major exhibits, dances, auctions, sports events, etc.			
3,429	5,758	4,000	**5380-30**	**Facility Rentals - Kitchen Facilities**	5,500	0	0
				Community Center flat-fee kitchen use fees generated from rental groups and revenue from contracted vendors.			
7,488	8,767	10,000	**5380-35**	**Facility Rentals - Athletic Facilities**	10,000	0	0
				Community Center athletic membership fees for track, racquetball, basketball, pickleball, and various recreation drop-in programs.			
4,572	4,400	3,000	**5380-40**	**Facility Rentals - Staff Fees**	2,000	0	0
				Staff fees charged to user groups when the Community Center is rented beyond normal operating hours.			
0	0	200	**5380-42**	**Facility Rentals - Contract Event Security**	0	0	0
				Fees received from rental groups at the Community Center to cover the cost of contracted event security, when needed.			
35,345	**46,662**	**39,200**		**TOTAL CHARGES FOR SERVICES**	**35,500**	**0**	**0**
				MISCELLANEOUS			
2,403	2,597	0	**6360-17**	**Grants - Oregon Community Foundation**	0	0	0
0	0	1,000	**6420**	**Donations - Parks & Recreation**	3,251	0	0
				Matches with Donation expense account 01-17-090-501.7680			
0	2,000	2,000	**6420-06**	**Donations - Parks & Recreation - Sponsorships**	2,000	0	0
				Parks & Recreation Sponsorships for Community Center programs. Matching acct 8138			

01 - GENERAL FUND

Department : 17 - Parks & Recreation
Section : 090 - Community Center & Rec Pro
Program: 501 - Administration

2024 ACTUAL	2025 ACTUAL	2026 AMENDED BUDGET			2027 PROPOSED BUDGET	2027 APPROVED BUDGET	2027 COUNCIL BUDGET ADOPTION
1,009	1,290	700	6600	Other Income	700	0	0
				Incidental revenue received at Community Center from copy machine, av equipment user fees, etc .			
0	0	0	6600-06	Other Income - Paid Leave OR	0	0	0
3,412	**5,887**	**3,700**		**TOTAL MISCELLANEOUS**	**5,951**	**0**	**0**
38,757	**52,549**	**42,900**		**TOTAL RESOURCES**	**41,451**	**0**	**0**

01 - GENERAL FUND

Department : 17 - Parks & Recreation
Section : 090 - Community Center & Rec Pro
Program: 501 - Administration

2024 ACTUAL	2025 ACTUAL	2026 AMENDED BUDGET			2027 PROPOSED BUDGET	2027 APPROVED BUDGET	2027 COUNCIL BUDGET ADOPTION
				REQUIREMENTS			
				PERSONNEL SERVICES			
-385	1,665	0	7000	Salaries & Wages	0	0	0
177,264	206,301	219,069	7000-05	Salaries & Wages - Regular Full Time	233,894	0	0
				Recreation Program Coordinator - 1.00 FTE			
				Management Support Technician, Lead - 1.00 FTE			
				Recreation Manager - 1.00 FTE			
0	47,282	75,658	7000-10	Salaries & Wages - Regular Part Time	72,330	0	0
				Customer Service Assistant - 2.16 FTE			
64,186	18,623	20,818	7000-15	Salaries & Wages - Temporary	479	0	0
				Customer Service Assistant - 0.01 FTE			
0	0	0	7000-20	Salaries & Wages - Overtime	0	0	0
-227	1,129	0	7300	Fringe Benefits	0	0	0
14,814	16,700	17,832	7300-05	Fringe Benefits - FICA - Social Security	19,016	0	0
3,465	3,906	4,273	7300-06	Fringe Benefits - FICA - Medicare	4,447	0	0
64,649	71,951	91,098	7300-15	Fringe Benefits - PERS - OPSRP - IAP	87,571	0	0
22,669	25,719	28,345	7300-20	Fringe Benefits - Medical Insurance	40,768	0	0
3,250	2,250	2,250	7300-22	Fringe Benefits - VEBA Plan	2,500	0	0
173	176	180	7300-25	Fringe Benefits - Life Insurance	177	0	0
456	500	506	7300-30	Fringe Benefits - Long Term Disability	574	0	0
1,815	1,723	2,198	7300-35	Fringe Benefits - Workers' Compensation Insurance	1,962	0	0
101	97	109	7300-37	Fringe Benefits - Workers' Benefit Fund	97	0	0
155	1,261	2,717	7300-45	Fringe Benefits - Paid Family Leave City Share	1,227	0	0
30	0	92	7400-10	Fringe Benefits - Volunteers - Workers' Compensation Insurance	0	0	0
352,414	**399,281**	**465,145**		**TOTAL PERSONNEL SERVICES**	**465,041**	**0**	**0**
				MATERIALS AND SERVICES			
6,932	9,103	5,000	7500	Credit Card Fees	5,000	0	0
1,665	1,682	1,700	7515	City Services Charge expense	1,750	0	0

Department : 17 - Parks & Recreation
Section : 090 - Community Center & Rec Pro
Program: 501 - Administration

2024 ACTUAL	2025 ACTUAL	2026 AMENDED BUDGET				2027 PROPOSED BUDGET	2027 APPROVED BUDGET	2027 COUNCIL BUDGET ADOPTION
205	572	800	**7540**	**Employee Events**		1,200	0	0
			Costs shared city-wide for employee training, materials, and events.					
180	915	300	**7550**	**Travel & Education**		300	0	0
			Professional development conferences, workshops, certifications in the Oregon Recreation and Parks Association and National Recreation and Park Association.					
81,595	90,790	85,000	**7600**	**Utilities**		90,000	0	0
			Water & Light		89,300			
			Natural Gas		700			
6,907	7,772	8,698	**7610-05**	**Insurance - Liability**		8,452	0	0
29,514	36,386	44,755	**7610-10**	**Insurance - Property**		37,018	0	0
0	0	0	**7610-11**	**Insurance - Cyber liability**		389	0	0
5,135	4,620	6,000	**7620**	**Telecommunications**		5,990	0	0
			CC Telecom		3,000			
			Fire Alarm Phone		1,080			
			CC Cellphones		1,035			
			Elevator Phone		875			
62,862	63,808	67,000	**7650-10**	**Janitorial - Services**		65,000	0	0
4,729	5,114	6,000	**7650-15**	**Janitorial - Supplies**		6,250	0	0
			Janitorial Supplies		4,500			
			Deodorizers		1,500			
			Misc supplies		250			
3,672	4,650	3,500	**7660**	**Materials & Supplies**		3,500	0	0
			Office Supplies		2,000			
			Misc Supplies		1,500			
2,403	1,381	0	**7660-25**	**Materials & Supplies - Grants**		0	0	0
0	0	1,000	**7680**	**Materials & Supplies - Donations**		200	0	0
			Matches with Donation revenue account 01-17-090-501.6420					
28,968	38,506	40,000	**7720**	**Repairs & Maintenance**		40,000	0	0
			Routine annual maintenance and special projects.					
			HVAC		15,000			

Department : 17 - Parks & Recreation
Section : 090 - Community Center & Rec Pro
Program: 501 - Administration

2024 ACTUAL	2025 ACTUAL	2026 AMENDED BUDGET				2027 PROPOSED BUDGET	2027 APPROVED BUDGET	2027 COUNCIL BUDGET ADOPTION
			Electrical		10,000			
			Plumbing		10,000			
			Misc Repairs & Supplies		5,000			
175	150	500	**7750**	**Professional Services**		150	0	0
18	3	0	**7750-01**	**Professional Services - Audit & other city-wide prof svc**		0	0	0
20,946	20,264	18,000	**7790**	**Maintenance & Rental Contracts**		23,000	0	0
			HVAC Quarterly		10,060			
			Recology-Trash		6,840			
			Copier		3,700			
			Pest Patrol		1,200			
			Wifi		1,200			
0	0	0	**7800**	**M & S Equipment**		0	0	0
			Misc. equipment replacement					
8,296	11,659	9,993	**7840**	**M & S Computer Charges**		15,023	0	0
			I.S. Fund materials & supplies costs shared city-wide					
			Sent from Allocation "Materials & Services-Shared - IS Cost Allocation - M&S Shared (General Fund)" (3.13%)		15,023			
1,929	1,727	7,400	**7840-45**	**M & S Computer Charges - Community Center**		10,600	0	0
			Sent from Allocation "Materials & Services-Specific - IS Cost Allocation - M&S Specific (P&R Comm Ctr)" (100.00%)		10,600			
			Replacement Computers - $4000					
			Activenet renewal - $1600					
			Adobe Pro Renewal - $200					
			Office 365 licensing - $3800					
			Activenet Peripherals - $1000					
0	0	2,000	**8138**	**Sponsorships Utilized**		2,000	0	0
			Parks & Recreation Sponsorships matched with revenue account #6420-06 Donations - Parks & Recreation Sponsorships					
266,133	**299,102**	**307,646**		**TOTAL MATERIALS AND SERVICES**		**315,822**	**0**	**0**

01 - GENERAL FUND

Department : 17 - Parks & Recreation
Section : 090 - Community Center & Rec Pro
Program: 501 - Administration

2024 ACTUAL	2025 ACTUAL	2026 AMENDED BUDGET				2027 PROPOSED BUDGET	2027 APPROVED BUDGET	2027 COUNCIL BUDGET ADOPTION
				CAPITAL OUTLAY				
2,040	474	1,685	**8750**	**Capital Outlay Computer Charges**		1,614	0	0
				I.S. Fund capital outlay costs shared city-wide				
				Sent from Allocation "Capital Outlay-Shared - IS Cost Allocation - CO Shared (General Fund)" (3.13%)	1,614			
36,830	22,639	204,585	**8800**	**Building Improvements**		0	0	0
38,870	**23,113**	**206,270**		**TOTAL CAPITAL OUTLAY**		**1,614**	**0**	**0**
657,417	**721,495**	**979,061**		**TOTAL REQUIREMENTS**		**782,477**	**0**	**0**

Budget Document Report

01 - GENERAL FUND

Department : 17 - Parks & Recreation
Section : 090 - Community Center & Rec Pro
Program: 635 - Classes & Programs

2024 ACTUAL	2025 ACTUAL	2026 AMENDED BUDGET			2027 PROPOSED BUDGET	2027 APPROVED BUDGET	2027 COUNCIL BUDGET ADOPTION
				RESOURCES			
				CHARGES FOR SERVICES			
181,632	192,547	200,000	5350	**Registration Fees**	210,000	0	0
				Community Center special interest programs and classes serving children and adults.			
0	0	0	5350-12	**Registration Fees - Piano**	0	0	0
181,632	**192,547**	**200,000**		**TOTAL CHARGES FOR SERVICES**	**210,000**	**0**	**0**
				MISCELLANEOUS			
0	0	0	6420-27	**Donations - Parks & Recreation - Piano**	0	0	0
0	**0**	**0**		**TOTAL MISCELLANEOUS**	**0**	**0**	**0**
181,632	**192,547**	**200,000**		**TOTAL RESOURCES**	**210,000**	**0**	**0**

Budget Document Report — **01 - GENERAL FUND**

Department : 17 - Parks & Recreation
Section : 090 - Community Center & Rec Pro
Program: 635 - Classes & Programs

2024 ACTUAL	2025 ACTUAL	2026 AMENDED BUDGET			2027 PROPOSED BUDGET	2027 APPROVED BUDGET	2027 COUNCIL BUDGET ADOPTION
				REQUIREMENTS			
				PERSONNEL SERVICES			
113	96	0	**7000-05**	**Salaries & Wages - Regular Full Time**	0	0	0
0	57,670	72,573	**7000-10**	**Salaries & Wages - Regular Part Time**	96,464	0	0
				Program Assistant - 0.17 FTE			
				Recreation Assistant - 0.41 FTE			
				Recreation Program Instructors 1, 2, & 3 - 1.71 FTE			
81,757	40,812	35,545	**7000-15**	**Salaries & Wages - Temporary**	1,999	0	0
				Recreation Assistant - 0.04 FTE			
				Program Assistant - 0.02 FTE			
26	0	0	**7000-20**	**Salaries & Wages - Overtime**	0	0	0
5,078	6,112	6,269	**7300-05**	**Fringe Benefits - FICA - Social Security**	6,105	0	0
1,188	1,429	1,502	**7300-06**	**Fringe Benefits - FICA - Medicare**	1,428	0	0
7,485	13,787	17,570	**7300-15**	**Fringe Benefits - PERS - OPSRP - IAP**	15,754	0	0
1,257	834	856	**7300-35**	**Fringe Benefits - Workers' Compensation Insurance**	679	0	0
50	53	53	**7300-37**	**Fringe Benefits - Workers' Benefit Fund**	44	0	0
44	422	932	**7300-45**	**Fringe Benefits - Paid Family Leave City Share**	394	0	0
96,998	**121,214**	**135,300**		**TOTAL PERSONNEL SERVICES**	**122,867**	**0**	**0**
				MATERIALS AND SERVICES			
38,552	40,079	42,000	**8130**	**Recreation Program Expenses**	45,000	0	0
				Materials and supplies consumed in recreational classes and programs offered for children and adults. Also includes fees paid to contract instructors/camps.			
				Summer Camps 25,000			
				Misc Supplies 20,000			
38,552	**40,079**	**42,000**		**TOTAL MATERIALS AND SERVICES**	**45,000**	**0**	**0**
135,550	**161,294**	**177,300**		**TOTAL REQUIREMENTS**	**167,867**	**0**	**0**

Budget Document Report — **01 - GENERAL FUND**

Department : 17 - Parks & Recreation
Section : 090 - Community Center & Rec Pro
Program: 638 - Tiny Tots

2024 ACTUAL	2025 ACTUAL	2026 AMENDED BUDGET			2027 PROPOSED BUDGET	2027 APPROVED BUDGET	2027 COUNCIL BUDGET ADOPTION
				RESOURCES			
				CHARGES FOR SERVICES			
9,420	8,269	8,000	**5350**	**Registration Fees**	8,000	0	0
			Tiny Tot Indoor Playpark Program registration fees for pre-school aged children and their parents.				
9,420	**8,269**	**8,000**		**TOTAL CHARGES FOR SERVICES**	**8,000**	**0**	**0**
9,420	**8,269**	**8,000**		**TOTAL RESOURCES**	**8,000**	**0**	**0**

Budget Document Report

01 - GENERAL FUND

Department : 17 - Parks & Recreation
Section : 090 - Community Center & Rec Pro
Program: 638 - Tiny Tots

2024 ACTUAL	2025 ACTUAL	2026 AMENDED BUDGET			2027 PROPOSED BUDGET	2027 APPROVED BUDGET	2027 COUNCIL BUDGET ADOPTION
				REQUIREMENTS			
				MATERIALS AND SERVICES			
194	457	500	**8130**	**Recreation Program Expenses**	500	0	0
			Materials and supplies needed to support Tiny Tots Indoor Playpark.				
			New Toys	400			
			Cleaning Supplies	100			
194	**457**	**500**		**TOTAL MATERIALS AND SERVICES**	**500**	**0**	**0**
194	**457**	**500**		**TOTAL REQUIREMENTS**	**500**	**0**	**0**

Budget Document Report

01 - GENERAL FUND

Department : 17 - Parks & Recreation
Section : 090 - Community Center & Rec Pro
Program: 641 - Special Events

2024 ACTUAL	2025 ACTUAL	2026 AMENDED BUDGET			2027 PROPOSED BUDGET	2027 APPROVED BUDGET	2027 COUNCIL BUDGET ADOPTION
				RESOURCES			
				CHARGES FOR SERVICES			
5,762	6,520	6,500	**5350**	**Registration Fees**	4,200	0	0
				Community Center fees and other revenues received from annual community-wide special event fees; i.e., Fun Runs, and other major one-time programs, performing arts, and interactive exhibits directly sponsored by the Parks and Recreation Department.			
5,762	**6,520**	**6,500**		**TOTAL CHARGES FOR SERVICES**	**4,200**	**0**	**0**
5,762	**6,520**	**6,500**		**TOTAL RESOURCES**	**4,200**	**0**	**0**

Budget Document Report

01 - GENERAL FUND

Department : 17 - Parks & Recreation
Section : 090 - Community Center & Rec Pro
Program: 641 - Special Events

2024 ACTUAL	2025 ACTUAL	2026 AMENDED BUDGET			2027 PROPOSED BUDGET	2027 APPROVED BUDGET	2027 COUNCIL BUDGET ADOPTION
				REQUIREMENTS			
				MATERIALS AND SERVICES			
2,897	3,131	3,500	**8130**	**Recreation Program Expenses**	1,750	0	0
				Expenses for major community events or department-sponsored special events including Alien Abduction Dash.			
				Space Alien Fun Run Supplies 1,500			
				Kids Free Fun Run Supplies 250			
2,897	**3,131**	**3,500**		**TOTAL MATERIALS AND SERVICES**	**1,750**	**0**	**0**
2,897	**3,131**	**3,500**		**TOTAL REQUIREMENTS**	**1,750**	**0**	**0**

Budget Document Report — **01 - GENERAL FUND**

Department : **17 - Parks & Recreation**
Section : **096 - Recreational Sports**
Program: **501 - Administration**

2024 ACTUAL	2025 ACTUAL	2026 AMENDED BUDGET			2027 PROPOSED BUDGET	2027 APPROVED BUDGET	2027 COUNCIL BUDGET ADOPTION
				RESOURCES			
				CHARGES FOR SERVICES			
1,315	1,405	1,500	**5380-60**	**Facility Rentals - Field Rentals**	1,500	0	0
				Fees collected from soccer, baseball, softball, running/walking trail field-use rentals at Dancer and Discovery Meadows Parks. Facility use fees charged to leagues and event sponsors who are independent of Park and Recreation sponsored programs.			
1,315	**1,405**	**1,500**		**TOTAL CHARGES FOR SERVICES**	**1,500**	**0**	**0**
1,315	**1,405**	**1,500**		**TOTAL RESOURCES**	**1,500**	**0**	**0**

01 - GENERAL FUND

Department : 17 - Parks & Recreation
Section : 096 - Recreational Sports
Program: 501 - Administration

2024 ACTUAL	2025 ACTUAL	2026 AMENDED BUDGET			2027 PROPOSED BUDGET	2027 APPROVED BUDGET	2027 COUNCIL BUDGET ADOPTION
				REQUIREMENTS			
				PERSONNEL SERVICES			
-1,070	1,210	0	**7000**	**Salaries & Wages**	0	0	0
111,029	65,733	69,864	**7000-05**	**Salaries & Wages - Regular Full Time**	74,189	0	0
			Recreation Supervisor - 1.00 FTE				
17,149	53,890	53,541	**7000-10**	**Salaries & Wages - Regular Part Time**	56,715	0	0
			Recreation Manager - 0.50 FTE				
958	787	13,081	**7000-15**	**Salaries & Wages - Temporary**	1,597	0	0
			Program Assistant - 0.04 FTE				
84	0	0	**7000-20**	**Salaries & Wages - Overtime**	0	0	0
250	600	600	**7000-37**	**Salaries & Wages - Medical Opt Out Incentive**	0	0	0
-487	388	0	**7300**	**Fringe Benefits**	0	0	0
7,923	7,447	8,294	**7300-05**	**Fringe Benefits - FICA - Social Security**	8,215	0	0
1,853	1,742	1,988	**7300-06**	**Fringe Benefits - FICA - Medicare**	1,921	0	0
44,922	36,925	41,681	**7300-15**	**Fringe Benefits - PERS - OPSRP - IAP**	41,692	0	0
12,368	8,068	8,894	**7300-20**	**Fringe Benefits - Medical Insurance**	10,047	0	0
2,000	1,000	1,000	**7300-22**	**Fringe Benefits - VEBA Plan**	1,000	0	0
83	117	120	**7300-25**	**Fringe Benefits - Life Insurance**	118	0	0
271	280	296	**7300-30**	**Fringe Benefits - Long Term Disability**	329	0	0
2,084	2,120	1,041	**7300-35**	**Fringe Benefits - Workers' Compensation Insurance**	914	0	0
37	41	39	**7300-37**	**Fringe Benefits - Workers' Benefit Fund**	29	0	0
86	535	1,180	**7300-45**	**Fringe Benefits - Paid Family Leave City Share**	530	0	0
887	0	3,073	**7400-10**	**Fringe Benefits - Volunteers - Workers' Compensation Insurance**	0	0	0
200,428	**180,882**	**204,692**		**TOTAL PERSONNEL SERVICES**	**197,296**	**0**	**0**
				MATERIALS AND SERVICES			
5,194	6,933	5,300	**7500**	**Credit Card Fees**	6,200	0	0
			Activenet registration	6,200			
68	266	400	**7540**	**Employee Events**	600	0	0
			Costs shared city-wide for employee training, materials, and events.				

Department : 17 - Parks & Recreation
Section : 096 - Recreational Sports
Program: 501 - Administration

2024 ACTUAL	2025 ACTUAL	2026 AMENDED BUDGET				2027 PROPOSED BUDGET	2027 APPROVED BUDGET	2027 COUNCIL BUDGET ADOPTION
48	0	300	7550	**Travel & Education**		300	0	0
			Professional memberships and miscellaneous workshops.					
			ORPA training sessions		300			
471	563	1,000	7590	**Fuel - Vehicle & Equipment**		900	0	0
			Rec Van & Truck fuel and maintenance					
			Fuel		600			
			Maintenance/repair (i.e. battery or wiper blades)		300			
1,729	2,274	2,545	7610-05	**Insurance - Liability**		1,918	0	0
163	197	242	7610-10	**Insurance - Property**		202	0	0
0	0	0	7610-11	**Insurance - Cyber liability**		88	0	0
1,870	2,100	2,600	7620	**Telecommunications**		2,100	0	0
			Office landlines and staff cell phones (2)					
			Office landlines		1,100			
			Cell phones (2)		1,000			
0	0	0	7660	**Materials & Supplies**		0	0	0
5	90	50	7660-05	**Materials & Supplies - Office Supplies**		50	0	0
0	0	0	7750	**Professional Services**		0	0	0
12	2	0	7750-01	**Professional Services - Audit & other city-wide prof svc**		0	0	0
1,383	3,886	3,331	7840	**M & S Computer Charges**		4,747	0	0
			I.S. Fund materials & supplies costs shared city-wide					
			Sent from Allocation "Materials & Services-Shared - IS Cost Allocation - M&S Shared (General Fund)" (0.99%)		4,747			
1,597	4,300	6,400	7840-55	**M & S Computer Charges - Recreational Sports**		2,640	0	0
			Sent from Allocation "Materials & Services-Specific - IS Cost Allocation - M&S Specific (P&R Rec Sports)" (100.00%)		2,640			
			Adobe Pro Renewal - $200					
			Office 365 licensing - $840					
			Activenet renewal - $1600					
12,541	**20,611**	**22,168**		**TOTAL MATERIALS AND SERVICES**		**19,745**	**0**	**0**

01 - GENERAL FUND

Department : 17 - Parks & Recreation
Section : 096 - Recreational Sports
Program: 501 - Administration

2024 ACTUAL	2025 ACTUAL	2026 AMENDED BUDGET				2027 PROPOSED BUDGET	2027 APPROVED BUDGET	2027 COUNCIL BUDGET ADOPTION
				CAPITAL OUTLAY				
340	158	561	**8750**	**Capital Outlay Computer Charges**		510	0	0
				I.S. Fund capital outlay costs shared city-wide				
				Sent from Allocation "Capital Outlay-Shared - IS Cost Allocation - CO Shared (General Fund)" (0.99%)	510			
340	**158**	**561**		**TOTAL CAPITAL OUTLAY**		**510**	**0**	**0**
213,308	**201,651**	**227,421**		**TOTAL REQUIREMENTS**		**217,550**	**0**	**0**

Budget Document Report — **01 - GENERAL FUND**

Department : 17 - Parks & Recreation
Section : 096 - Recreational Sports
Program: 647 - Adult Sports

2024 ACTUAL	2025 ACTUAL	2026 AMENDED BUDGET			2027 PROPOSED BUDGET	2027 APPROVED BUDGET	2027 COUNCIL BUDGET ADOPTION
				RESOURCES			
				CHARGES FOR SERVICES			
20,265	20,847	20,000	**5350**	**Registration Fees**	21,000	0	0
				Recreational Sports registration fees from teams and/or participants in a variety of year-round Adult Sports leagues and programs.			
20,265	**20,847**	**20,000**		**TOTAL CHARGES FOR SERVICES**	**21,000**	**0**	**0**
20,265	**20,847**	**20,000**		**TOTAL RESOURCES**	**21,000**	**0**	**0**

01 - GENERAL FUND

Department : 17 - Parks & Recreation
Section : 096 - Recreational Sports
Program: 647 - Adult Sports

2024 ACTUAL	2025 ACTUAL	2026 AMENDED BUDGET			2027 PROPOSED BUDGET	2027 APPROVED BUDGET	2027 COUNCIL BUDGET ADOPTION
				REQUIREMENTS			
				PERSONNEL SERVICES			
9,984	11,685	18,583	**7000-15**	**Salaries & Wages - Temporary**	15,361	0	0
			Recreation Assistant - 0.17 FTE				
			Program Assistant - 0.22 FTE				
619	724	1,124	**7300-05**	**Fringe Benefits - FICA - Social Security**	952	0	0
145	169	270	**7300-06**	**Fringe Benefits - FICA - Medicare**	223	0	0
218	245	3,020	**7300-15**	**Fringe Benefits - PERS - OPSRP - IAP**	2,458	0	0
0	0	377	**7300-35**	**Fringe Benefits - Workers' Compensation Insurance**	106	0	0
5	4	10	**7300-37**	**Fringe Benefits - Workers' Benefit Fund**	7	0	0
5	52	160	**7300-45**	**Fringe Benefits - Paid Family Leave City Share**	61	0	0
10,975	**12,881**	**23,544**		**TOTAL PERSONNEL SERVICES**	**19,169**	**0**	**0**
				MATERIALS AND SERVICES			
8,423	7,866	10,500	**8130**	**Recreation Program Expenses**	10,500	0	0
			Portable toilet rentals, field paint/chalk, balls, and other expenses/supplies related to the Adult Sports Program.				
			Portable toilets	5,500			
			Basketball referee fees	2,600			
			Field Paint	1,000			
			ASB game balls/scorebooks	700			
			Marking chalk	300			
			Misc. staff supplies (shirts, water, etc.)	300			
			Equipment repair/replace	100			
8,423	**7,866**	**10,500**		**TOTAL MATERIALS AND SERVICES**	**10,500**	**0**	**0**
19,398	**20,747**	**34,044**		**TOTAL REQUIREMENTS**	**29,669**	**0**	**0**

Budget Document Report **01 - GENERAL FUND**

Department : 17 - Parks & Recreation
Section : 096 - Recreational Sports
Program: 650 - Youth Soccer

2024 ACTUAL	2025 ACTUAL	2026 AMENDED BUDGET			2027 PROPOSED BUDGET	2027 APPROVED BUDGET	2027 COUNCIL BUDGET ADOPTION
				RESOURCES			
				CHARGES FOR SERVICES			
100,328	107,794	105,000	**5350**	**Registration Fees**	105,000	0	0
				Recreational Sports registration fees for fall and spring Youth Soccer seasons.			
0	50	400	**5380-55**	**Facility Rentals - Concessions**	400	0	0
100,328	**107,844**	**105,400**		**TOTAL CHARGES FOR SERVICES**	**105,400**	**0**	**0**
100,328	**107,844**	**105,400**		**TOTAL RESOURCES**	**105,400**	**0**	**0**

Budget Document Report — **01 - GENERAL FUND**

Department : 17 - Parks & Recreation
Section : 096 - Recreational Sports
Program: 650 - Youth Soccer

2024 ACTUAL	2025 ACTUAL	2026 AMENDED BUDGET				2027 PROPOSED BUDGET	2027 APPROVED BUDGET	2027 COUNCIL BUDGET ADOPTION
				REQUIREMENTS				
				PERSONNEL SERVICES				
24,484	28,826	26,968	**7000-15**	**Salaries & Wages - Temporary**		28,567	0	0
			Recreation Assistant - 0.56 FTE					
			Program Assistant - 0.19 FTE					
1,518	1,787	1,631	**7300-05**	**Fringe Benefits - FICA - Social Security**		1,771	0	0
355	418	390	**7300-06**	**Fringe Benefits - FICA - Medicare**		414	0	0
247	785	4,382	**7300-15**	**Fringe Benefits - PERS - OPSRP - IAP**		4,571	0	0
0	0	666	**7300-35**	**Fringe Benefits - Workers' Compensation Insurance**		197	0	0
7	11	15	**7300-37**	**Fringe Benefits - Workers' Benefit Fund**		14	0	0
19	43	232	**7300-45**	**Fringe Benefits - Paid Family Leave City Share**		114	0	0
26,631	**31,870**	**34,284**		**TOTAL PERSONNEL SERVICES**		**35,648**	**0**	**0**
				MATERIALS AND SERVICES				
24,525	38,006	32,000	**8130**	**Recreation Program Expenses**		32,000	0	0
			Soccer equipment, team t-shirts, field supplies, etc.					
			Player jerseys		10,000			
			Portable toilets		9,800			
			Field Maintenance (w/PW)		7,500			
			Soccer balls/nets/stakes		3,000			
			Field paint		1,000			
			Background checks		500			
			Staff uniforms, water, supplies		200			
24,525	**38,006**	**32,000**		**TOTAL MATERIALS AND SERVICES**		**32,000**	**0**	**0**
51,156	**69,875**	**66,284**		**TOTAL REQUIREMENTS**		**67,648**	**0**	**0**

Budget Document Report

01 - GENERAL FUND

Department : 17 - Parks & Recreation
Section : 096 - Recreational Sports
Program: 653 - Youth Basketball

2024 ACTUAL	2025 ACTUAL	2026 AMENDED BUDGET			2027 PROPOSED BUDGET	2027 APPROVED BUDGET	2027 COUNCIL BUDGET ADOPTION
				RESOURCES			
				CHARGES FOR SERVICES			
16,728	16,288	17,000	**5350**	**Registration Fees**	18,700	0	0
				Recreational Sports registration fees or Youth Basketball.			
16,728	**16,288**	**17,000**		**TOTAL CHARGES FOR SERVICES**	**18,700**	**0**	**0**
16,728	**16,288**	**17,000**		**TOTAL RESOURCES**	**18,700**	**0**	**0**

Budget Document Report

01 - GENERAL FUND

Department : 17 - Parks & Recreation
Section : 096 - Recreational Sports
Program: 653 - Youth Basketball

2024 ACTUAL	2025 ACTUAL	2026 AMENDED BUDGET			2027 PROPOSED BUDGET	2027 APPROVED BUDGET	2027 COUNCIL BUDGET ADOPTION
				REQUIREMENTS			
				PERSONNEL SERVICES			
13,683	15,040	14,084	**7000-15**	**Salaries & Wages - Temporary**	15,838	0	0
			Recreation Assistant - 0.17 FTE				
			Program Assistant - 0.23 FTE				
848	932	852	**7300-05**	**Fringe Benefits - FICA - Social Security**	982	0	0
199	218	204	**7300-06**	**Fringe Benefits - FICA - Medicare**	230	0	0
224	2,156	2,289	**7300-15**	**Fringe Benefits - PERS - OPSRP - IAP**	2,534	0	0
0	0	226	**7300-35**	**Fringe Benefits - Workers' Compensation Insurance**	109	0	0
6	8	8	**7300-37**	**Fringe Benefits - Workers' Benefit Fund**	7	0	0
11	129	121	**7300-45**	**Fringe Benefits - Paid Family Leave City Share**	63	0	0
14,971	**18,484**	**17,784**		**TOTAL PERSONNEL SERVICES**	**19,763**	**0**	**0**
				MATERIALS AND SERVICES			
3,364	2,892	3,200	**8130**	**Recreation Program Expenses**	3,200	0	0
			T-shirts, basketballs, printing, and other supplies related to the Youth Basketball Program.				
			Player jerseys	2,300			
			Practice/game balls and supplies	400			
			Background checks	300			
			Staff uniforms/supplies	200			
3,364	**2,892**	**3,200**		**TOTAL MATERIALS AND SERVICES**	**3,200**	**0**	**0**
18,335	**21,375**	**20,984**		**TOTAL REQUIREMENTS**	**22,963**	**0**	**0**

Budget Document Report

01 - GENERAL FUND

Department : 17 - Parks & Recreation
Section : 096 - Recreational Sports
Program: 656 - Youth Baseball/Softball

2024 ACTUAL	2025 ACTUAL	2026 AMENDED BUDGET			2027 PROPOSED BUDGET	2027 APPROVED BUDGET	2027 COUNCIL BUDGET ADOPTION
				RESOURCES			
				CHARGES FOR SERVICES			
52,426	54,079	50,000	**5350**	**Registration Fees**	50,000	0	0
			Recreational Sports registration fees for Youth Baseball and Softball Programs.				
300	750	600	**5380-55**	**Facility Rentals - Concessions**	700	0	0
			Baseball/Softball concessionaire profit sharing with City.				
52,726	**54,829**	**50,600**		**TOTAL CHARGES FOR SERVICES**	**50,700**	**0**	**0**
				MISCELLANEOUS			
12,750	15,500	15,500	**6420-06**	**Donations - Parks & Recreation - Sponsorships**	15,500	0	0
			Parks & Recreation Sponsorships for Recreational Sports programs.				
0	0	0	**6420-35**	**Donations - Parks & Recreation - Base/Softball Sponsorships**	0	0	0
			Youth Baseball and Softball Team sponsorships received to support baseball and softball programs for boys and girls, grades K-8. Donations collected in P&R Admin 1-17-9-51.				
12,750	**15,500**	**15,500**		**TOTAL MISCELLANEOUS**	**15,500**	**0**	**0**
65,476	**70,329**	**66,100**		**TOTAL RESOURCES**	**66,200**	**0**	**0**

01 - GENERAL FUND

Department : 17 - Parks & Recreation
Section : 096 - Recreational Sports
Program: 656 - Youth Baseball/Softball

2024 ACTUAL	2025 ACTUAL	2026 AMENDED BUDGET			2027 PROPOSED BUDGET	2027 APPROVED BUDGET	2027 COUNCIL BUDGET ADOPTION
				REQUIREMENTS			
				PERSONNEL SERVICES			
11,941	9,839	15,378	**7000-15**	**Salaries & Wages - Temporary**	14,562	0	0
			Recreation Assistant - 0.26 FTE				
			Program Assistant - 0.12 FTE				
740	610	930	**7300-05**	**Fringe Benefits - FICA - Social Security**	903	0	0
173	143	223	**7300-06**	**Fringe Benefits - FICA - Medicare**	211	0	0
50	252	2,500	**7300-15**	**Fringe Benefits - PERS - OPSRP - IAP**	2,330	0	0
0	0	346	**7300-35**	**Fringe Benefits - Workers' Compensation Insurance**	100	0	0
7	5	8	**7300-37**	**Fringe Benefits - Workers' Benefit Fund**	7	0	0
4	47	132	**7300-45**	**Fringe Benefits - Paid Family Leave City Share**	58	0	0
12,916	**10,896**	**19,517**		**TOTAL PERSONNEL SERVICES**	**18,172**	**0**	**0**
				MATERIALS AND SERVICES			
0	0	0	**7680**	**Materials & Supplies - Donations**	0	0	0
17,810	21,664	21,000	**8130**	**Recreation Program Expenses**	21,000	0	0
			Youth baseball/softball related materials, supplies, and equipment necessary to sustain program operations for boys and girls 6-14 years.				
			Portable toilets	8,750			
			Player hats	7,000			
			Player equipment	3,100			
			Field equipment/repair	700			
			Field paint	400			
			Ump gear/water	400			
			Background checks	300			
			Marking chalk	250			
			Staff uniforms	100			
12,750	15,857	15,500	**8138**	**Sponsorships Utilized**	15,500	0	0
			Parks & Recreation Sponsorships matched with revenue account #6420-06 Donations - Parks & Recreation Sponsorships				
			Player uniform	12,000			

Department : 17 - Parks & Recreation
Section : 096 - Recreational Sports
Program: 656 - Youth Baseball/Softball

2024 ACTUAL	2025 ACTUAL	2026 AMENDED BUDGET			2027 PROPOSED BUDGET	2027 APPROVED BUDGET	2027 COUNCIL BUDGET ADOPTION
			Game balls	2,800			
			Batting tees/player development	400			
			Sponsor banners	300			
30,560	37,521	36,500	**TOTAL MATERIALS AND SERVICES**		36,500	0	0
43,476	48,417	56,017	**TOTAL REQUIREMENTS**		54,672	0	0

Budget Document Report — **01 - GENERAL FUND**

Department : 17 - Parks & Recreation
Section : 096 - Recreational Sports
Program: 659 - Youth Sports Camps

2024 ACTUAL	2025 ACTUAL	2026 AMENDED BUDGET			2027 PROPOSED BUDGET	2027 APPROVED BUDGET	2027 COUNCIL BUDGET ADOPTION
				RESOURCES			
				CHARGES FOR SERVICES			
672	0	16,500	5350	**Registration Fees**	16,500	0	0
				Recreational Sports registration fees for classes, camps, clinics.			
672	**0**	**16,500**		**TOTAL CHARGES FOR SERVICES**	**16,500**	**0**	**0**
672	**0**	**16,500**		**TOTAL RESOURCES**	**16,500**	**0**	**0**

Budget Document Report — **01 - GENERAL FUND**

Department : 17 - Parks & Recreation
Section : 096 - Recreational Sports
Program: 659 - Youth Sports Camps

2024 ACTUAL	2025 ACTUAL	2026 AMENDED BUDGET			2027 PROPOSED BUDGET	2027 APPROVED BUDGET	2027 COUNCIL BUDGET ADOPTION
				REQUIREMENTS			
				PERSONNEL SERVICES			
0	0	416	**7000-10**	**Salaries & Wages - Regular Part Time**	0	0	0
0	0	3,468	**7000-15**	**Salaries & Wages - Temporary**	4,872	0	0
				Program Assistant - 0.04 FTE			
				Recreation Assistant - 0.06 FTE			
				Rec Program Instructor-2 - 0.02 FTE			
0	0	235	**7300-05**	**Fringe Benefits - FICA - Social Security**	302	0	0
0	0	57	**7300-06**	**Fringe Benefits - FICA - Medicare**	71	0	0
0	0	631	**7300-15**	**Fringe Benefits - PERS - OPSRP - IAP**	780	0	0
0	0	76	**7300-35**	**Fringe Benefits - Workers' Compensation Insurance**	34	0	0
0	0	2	**7300-37**	**Fringe Benefits - Workers' Benefit Fund**	2	0	0
0	0	35	**7300-45**	**Fringe Benefits - Paid Family Leave City Share**	19	0	0
0	**0**	**4,920**		**TOTAL PERSONNEL SERVICES**	**6,080**	**0**	**0**
				MATERIALS AND SERVICES			
0	0	3,000	**8130**	**Recreation Program Expenses**	3,000	0	0
				Incidental equipment or supplies to support youth sports camps and classes as needed.			
				Participant shirts, equipment, supplies 2,800			
				Staff uniforms and supplies 200			
0	**0**	**3,000**		**TOTAL MATERIALS AND SERVICES**	**3,000**	**0**	**0**
0	**0**	**7,920**		**TOTAL REQUIREMENTS**	**9,080**	**0**	**0**

01 - GENERAL FUND

Department : 17 - Parks & Recreation
Section : 099 - Senior Center
Program: 501 - Administration

2024 ACTUAL	2025 ACTUAL	2026 AMENDED BUDGET			2027 PROPOSED BUDGET	2027 APPROVED BUDGET	2027 COUNCIL BUDGET ADOPTION
				RESOURCES			
				INTERGOVERNMENTAL			
0	49,589	0	**4830-05**	**OR Dept of Human Services - Transportation grant**	0	0	0
0	**49,589**	**0**		**TOTAL INTERGOVERNMENTAL**	**0**	**0**	**0**
				CHARGES FOR SERVICES			
3,330	5,325	4,500	**5380-20**	**Facility Rentals - Meeting Rooms**	5,800	0	0
				Small meeting room rentals for Medicare Meetings, Parkinson's Resources and Tai Chi rentals. Budget Note: Since the Community Center elevator has been out of order, the Senior Center has been the host site for RISE Partnerships and they have been renting a space for 18-27 hours per month. They will likely return to the Community Center when the elevator is operating.			
0	0	0	**5380-30**	**Facility Rentals - Kitchen Facilities**	0	0	0
				Senior Center kitchen facility rentals.			
563	1,530	1,500	**5380-40**	**Facility Rentals - Staff Fees**	1,800	0	0
				Staff fee is charged for rentals outside of our operating hours.			
305	1,045	1,000	**5380-45**	**Facility Rentals - Reception Facilities**	500	0	0
				Dining Room			
0	0	0	**5380-50**	**Facility Rentals - Meal Site**	0	0	0
				Northwest Senior & Disabled Services moved to a new location March 28, 219			
0	0	0	**5420**	**Newsletter**	0	0	0
				Eliminated newsletter and subscriptions as part of transition effort to P&R guide.			
4,198	**7,900**	**7,000**		**TOTAL CHARGES FOR SERVICES**	**8,100**	**0**	**0**
				MISCELLANEOUS			
0	500	500	**6420-06**	**Donations - Parks & Recreation - Sponsorships**	0	0	0
				Receive Scholarship funds from the Friends of the McMinnville Senior Center.			
23,495	135,661	30,000	**6420-45**	**Donations - Parks & Recreation - Seniors**	4,000	0	0
				Miscellaneous contributions to support the Senior Center and senior activities. Expenses posted to account #7680. Received a substantial donation ($129,693.13) in March 2023 from the Glaze Family 1990 Trust and in March 2025 the Senior Center received a donation of $20,000 from an anonymous donor to support recreation and social opportunities the Senior Center provides.			
				Coffee and Senior Center Donations 2,000			

Department : 17 - Parks & Recreation
Section : 099 - Senior Center
Program: 501 - Administration

2024 ACTUAL	2025 ACTUAL	2026 AMENDED BUDGET			2027 PROPOSED BUDGET	2027 APPROVED BUDGET	2027 COUNCIL BUDGET ADOPTION
0	1	0	6420-60	**Donations - Parks & Recreation - Building Improvements**	0	0	0
405	1,303	350	6600	**Other Income**	3,000	0	0
				Senior Center equipment rental fees, other incidental revenues (copies) and administration fee for holding funds for the Friends of the McMinnville Senior Center.			
2,310	4,405	1,800	6600-35	**Other Income - Wortman Gallery**	2,000	0	0
				Income received from the sale of art work displayed in the Wortman Gallery at the Senior Center. Senior Center receives a small percentage (25%) of art sales proceeds. Payments to artists are reflected in expense account # 8135. Contributions which support incidental expenses related to Gallery programs are also recorded in this account.			
26,210	**141,869**	**32,650**		**TOTAL MISCELLANEOUS**	**9,000**	**0**	**0**
30,407	**199,358**	**39,650**		**TOTAL RESOURCES**	**17,100**	**0**	**0**

01 - GENERAL FUND

Department : 17 - Parks & Recreation
Section : 099 - Senior Center
Program: 501 - Administration

2024 ACTUAL	2025 ACTUAL	2026 AMENDED BUDGET			2027 PROPOSED BUDGET	2027 APPROVED BUDGET	2027 COUNCIL BUDGET ADOPTION
				REQUIREMENTS			
				PERSONNEL SERVICES			
717	138	0	**7000**	**Salaries & Wages**	0	0	0
74,805	80,591	85,555	**7000-05**	**Salaries & Wages - Regular Full Time**	90,812	0	0
				Recreation Manager - 1.00 FTE			
33,108	48,422	68,710	**7000-10**	**Salaries & Wages - Regular Part Time**	57,684	0	0
				Submitted an add package, Reclassify Patchouli Bunnell from a Admin Management Tech to a Recreation Program Coordinator (Part-Time Plus)			
				Customer Service Assistant - 0.32 FTE			
				Recreation Program Coordinator - 0.80 FTE			
12,287	3,389	5,394	**7000-15**	**Salaries & Wages - Temporary**	13,384	0	0
				Customer Service Assistant - 0.41 FTE			
125	0	0	**7000-20**	**Salaries & Wages - Overtime**	0	0	0
164	270	0	**7300**	**Fringe Benefits**	0	0	0
7,160	7,863	9,659	**7300-05**	**Fringe Benefits - FICA - Social Security**	10,037	0	0
1,675	1,839	2,315	**7300-06**	**Fringe Benefits - FICA - Medicare**	2,347	0	0
32,288	41,105	46,287	**7300-15**	**Fringe Benefits - PERS - OPSRP - IAP**	48,615	0	0
30,071	31,255	34,447	**7300-20**	**Fringe Benefits - Medical Insurance**	32,512	0	0
4,000	4,000	4,000	**7300-22**	**Fringe Benefits - VEBA Plan**	3,348	0	0
120	117	120	**7300-25**	**Fringe Benefits - Life Insurance**	118	0	0
289	278	296	**7300-30**	**Fringe Benefits - Long Term Disability**	346	0	0
1,204	1,238	1,724	**7300-35**	**Fringe Benefits - Workers' Compensation Insurance**	1,862	0	0
42	43	62	**7300-37**	**Fringe Benefits - Workers' Benefit Fund**	47	0	0
77	597	1,375	**7300-45**	**Fringe Benefits - Paid Family Leave City Share**	648	0	0
148	0	902	**7400-10**	**Fringe Benefits - Volunteers - Workers' Compensation Insurance**	0	0	0
198,278	**221,146**	**260,846**		**TOTAL PERSONNEL SERVICES**	**261,759**	**0**	**0**
				MATERIALS AND SERVICES			
1,548	2,056	2,000	**7500**	**Credit Card Fees**	2,000	0	0
832	840	860	**7515**	**City Services Charge expense**	890	0	0

Department : 17 - Parks & Recreation
Section : 099 - Senior Center
Program: 501 - Administration

2024 ACTUAL	2025 ACTUAL	2026 AMENDED BUDGET				2027 PROPOSED BUDGET	2027 APPROVED BUDGET	2027 COUNCIL BUDGET ADOPTION
123	237	300	7540	**Employee Events**		600	0	0
			Costs shared city-wide for employee training, materials, and events.					
1,064	977	1,000	7550	**Travel & Education**		500	0	0
			Registration fees and other expenses associated with professional development workshops, conference, and training for Senior Center staff and certifications for fitness instructors.					
0	157	1,500	7590	**Fuel - Vehicle & Equipment**		1,500	0	0
			Fuel for the bus that is primarily used for Senior Center Day Trips.					
6,046	11,961	14,000	7600	**Utilities**		12,000	0	0
			McMinnville Water & Light, NW Natural, Recology					
			McMinnville Water & Light		7,000			
			Northwest Natural and Gas		2,550			
			Recology		2,450			
1,762	2,272	3,642	7610-05	**Insurance - Liability**		3,790	0	0
5,011	6,166	7,584	7610-10	**Insurance - Property**		7,645	0	0
0	0	0	7610-11	**Insurance - Cyber liability**		175	0	0
6,126	5,639	7,300	7620	**Telecommunications**		5,800	0	0
			Internet, Yamhill Communications (5 telephones), Ziply Fiber and Verizon for 1 staff cell phone.					
			Yamhill Communications		3,200			
			Hunter Communications (Internet)		1,200			
			Ziply Fiber		900			
			Verizon Wireless		500			
19,815	21,238	22,000	7650-10	**Janitorial - Services**		22,000	0	0
2,801	1,852	2,500	7650-15	**Janitorial - Supplies**		2,500	0	0
1,877	1,934	2,300	7660	**Materials & Supplies**		2,300	0	0
			Office supplies, staff shirts, name tags.					
23,495	25,540	30,000	7680	**Materials & Supplies - Donations**		32,000	0	0
			Materials and supplies purchased from general donations that support the Senior Center and expenses for recreation and social opportunities from the large donations through revenue account 6420-45, Donations-Parks & Recreation-Seniors.					
			Anonymous Donation for Classes & Social Activities		20,000			

2024 ACTUAL	2025 ACTUAL	2026 AMENDED BUDGET				2027 PROPOSED BUDGET	2027 APPROVED BUDGET	2027 COUNCIL BUDGET ADOPTION
			Glaze Family Trust for Social Actitivies		10,000			
			Coffee Expenses		2,000			
38,920	13,983	20,000	**7720**	**Repairs & Maintenance**		15,000	0	0
			Unexpected expenses if equipment at the Senior Center needs to be repaired or replaced.					
0	0	0	**7750**	**Professional Services**		0	0	0
15	2	0	**7750-01**	**Professional Services - Audit & other city-wide prof svc**		0	0	0
17,099	13,700	12,500	**7790**	**Maintenance & Rental Contracts**		11,600	0	0
			A & E Security, De Lage Landen (Copier Monthly Lease), Commercial Business Machines (Copier Monthly Printing Costs), Fresh Aire (Monthly Deodorizing), Auto-Chlor (Monthly Dishwashing Servicing) Bug Busters (Quarterly Service)					
			Auto Chlor (Dishwashing Maintenance)		2,800			
			Commercial Business Machines (Printing)		2,400			
			De Lage Landen (Printer Lease)		2,200			
			A & E Security		1,600			
			Fresh Aire (Deodorizer)		1,600			
			Pest Control (Bug Busters)		1,000			
504	620	500	**7800**	**M & S Equipment**		500	0	0
			Office Supplies					
4,604	6,471	5,546	**7840**	**M & S Computer Charges**		7,903	0	0
			I.S. Fund materials & supplies costs shared city-wide					
			Sent from Allocation "Materials & Services-Shared - IS Cost Allocation - M&S Shared (General Fund)" (1.65%)		7,903			
3,126	4,040	7,400	**7840-60**	**M & S Computer Charges - Senior Center**		4,060	0	0
			Sent from Allocation "Materials & Services-Specific - IS Cost Allocation - M&S Specific (P&R Senior Ctr)" (100.00%)		4,060			
			Adobe Pro Renewal - $200					
			Office 365 licensing $1260					
			Activenet Peripherals - $1000					
			Activenet renewal - $1600					
1,761	3,894	1,800	**8135**	**Wortman Gallery Expenses**		2,200	0	0
			Reflects payments to Gallery artists from sales of their art work. Includes incidental expenses supporting the Gallery (artist cards) and background checks for all artists.					

01 - GENERAL FUND

Department : 17 - Parks & Recreation
Section : 099 - Senior Center
Program: 501 - Administration

2024 ACTUAL	2025 ACTUAL	2026 AMENDED BUDGET			2027 PROPOSED BUDGET	2027 APPROVED BUDGET	2027 COUNCIL BUDGET ADOPTION
0	0	500	8138	Sponsorships Utilized	0	0	0
136,529	123,579	143,232		**TOTAL MATERIALS AND SERVICES**	134,963	0	0
				CAPITAL OUTLAY			
1,132	263	935	8750	Capital Outlay Computer Charges	849	0	0
				I.S. Fund capital outlay costs shared city-wide			
				Sent from Allocation "Capital Outlay-Shared - IS Cost Allocation - CO Shared (General Fund)" (1.65%) 849			
0	0	78,900	8800	Building Improvements	0	0	0
0	49,589	9,500	8850	Vehicles	0	0	0
1,132	49,852	89,335		**TOTAL CAPITAL OUTLAY**	849	0	0
335,940	394,577	493,413		**TOTAL REQUIREMENTS**	397,571	0	0

Budget Document Report **01 - GENERAL FUND**

Department : 17 - Parks & Recreation
Section : 099 - Senior Center
Program: 635 - Classes & Programs

2024 ACTUAL	2025 ACTUAL	2026 AMENDED BUDGET			2027 PROPOSED BUDGET	2027 APPROVED BUDGET	2027 COUNCIL BUDGET ADOPTION
				RESOURCES			
				CHARGES FOR SERVICES			
44,251	44,143	41,000	5350	Registration Fees	42,500	0	0
44,251	**44,143**	**41,000**		**TOTAL CHARGES FOR SERVICES**	**42,500**	**0**	**0**
44,251	**44,143**	**41,000**		**TOTAL RESOURCES**	**42,500**	**0**	**0**

01 - GENERAL FUND

Department : 17 - Parks & Recreation
Section : 099 - Senior Center
Program: 635 - Classes & Programs

2024 ACTUAL	2025 ACTUAL	2026 AMENDED BUDGET			2027 PROPOSED BUDGET	2027 APPROVED BUDGET	2027 COUNCIL BUDGET ADOPTION
				REQUIREMENTS			
				PERSONNEL SERVICES			
0	42	0	7000-10	**Salaries & Wages - Regular Part Time**	0	0	0
5,865	9,004	21,484	7000-15	**Salaries & Wages - Temporary**	18,522	0	0
				Instructors for art, fitness, journaling, dance and conversational spanish classes.			
				Program Assistant - 0.06 FTE			
				Recreation Program Instructor 2 - 0.02 FTE			
				Recreation Program Instructor 3 - 0.28 FTE			
361	561	1,300	7300-05	**Fringe Benefits - FICA - Social Security**	1,148	0	0
84	131	311	7300-06	**Fringe Benefits - FICA - Medicare**	269	0	0
33	134	3,491	7300-15	**Fringe Benefits - PERS - OPSRP - IAP**	2,964	0	0
84	90	232	7300-35	**Fringe Benefits - Workers' Compensation Insurance**	200	0	0
3	4	8	7300-37	**Fringe Benefits - Workers' Benefit Fund**	7	0	0
4	48	184	7300-45	**Fringe Benefits - Paid Family Leave City Share**	74	0	0
6,434	**10,013**	**27,010**		**TOTAL PERSONNEL SERVICES**	**23,184**	**0**	**0**
				MATERIALS AND SERVICES			
13,125	16,177	13,500	8130	**Recreation Program Expenses**	16,000	0	0
				Materials and supplies for Senior Center classes and programs including costs associated with instructors who are independent contractors. Background checks for new instructors.			
13,125	**16,177**	**13,500**		**TOTAL MATERIALS AND SERVICES**	**16,000**	**0**	**0**
19,559	**26,190**	**40,510**		**TOTAL REQUIREMENTS**	**39,184**	**0**	**0**

Budget Document Report **01 - GENERAL FUND**

Department : 17 - Parks & Recreation
Section : 099 - Senior Center
Program: 641 - Special Events

2024 ACTUAL	2025 ACTUAL	2026 AMENDED BUDGET			2027 PROPOSED BUDGET	2027 APPROVED BUDGET	2027 COUNCIL BUDGET ADOPTION
				RESOURCES			
				CHARGES FOR SERVICES			
1,181	2,496	2,000	**5350**	**Registration Fees**	2,700	0	0
				Music, Mingle & Mocktails			
1,181	**2,496**	**2,000**		**TOTAL CHARGES FOR SERVICES**	**2,700**	**0**	**0**
1,181	**2,496**	**2,000**		**TOTAL RESOURCES**	**2,700**	**0**	**0**

Budget Document Report

01 - GENERAL FUND

Department : 17 - Parks & Recreation
Section : 099 - Senior Center
Program: 641 - Special Events

2024 ACTUAL	2025 ACTUAL	2026 AMENDED BUDGET			2027 PROPOSED BUDGET	2027 APPROVED BUDGET	2027 COUNCIL BUDGET ADOPTION
				REQUIREMENTS			
				MATERIALS AND SERVICES			
0	0	0	**8130**	**Recreation Program Expenses**	0	0	0
				Expenses incurred for Music, Mingle & Mocktails will come out of account 01-17-099-501.7680			
0	**0**	**0**		**TOTAL MATERIALS AND SERVICES**	**0**	**0**	**0**
0	**0**	**0**		**TOTAL REQUIREMENTS**	**0**	**0**	**0**

Budget Document Report **01 - GENERAL FUND**

Department : 17 - Parks & Recreation
Section : 099 - Senior Center
Program: 665 - Day Tours

2024 ACTUAL	2025 ACTUAL	2026 AMENDED BUDGET			2027 PROPOSED BUDGET	2027 APPROVED BUDGET	2027 COUNCIL BUDGET ADOPTION
				RESOURCES			
				CHARGES FOR SERVICES			
3,524	315	6,000	**5350**	**Registration Fees**	8,000	0	0
			Registration fees include bus fuel / mileage / insurance, staffing, admission fees and meals (if part of the trip).				
3,524	**315**	**6,000**		**TOTAL CHARGES FOR SERVICES**	**8,000**	**0**	**0**
3,524	**315**	**6,000**		**TOTAL RESOURCES**	**8,000**	**0**	**0**

Budget Document Report

01 - GENERAL FUND

Department : 17 - Parks & Recreation
Section : 099 - Senior Center
Program: 665 - Day Tours

2024 ACTUAL	2025 ACTUAL	2026 AMENDED BUDGET			2027 PROPOSED BUDGET	2027 APPROVED BUDGET	2027 COUNCIL BUDGET ADOPTION
				REQUIREMENTS			
				PERSONNEL SERVICES			
0	0	2,325	7000-15	Salaries & Wages - Temporary	0	0	0
0	0	141	7300-05	Fringe Benefits - FICA - Social Security	0	0	0
0	0	34	7300-06	Fringe Benefits - FICA - Medicare	0	0	0
0	0	378	7300-15	Fringe Benefits - PERS - OPSRP - IAP	0	0	0
0	0	25	7300-35	Fringe Benefits - Workers' Compensation Insurance	0	0	0
0	0	1	7300-37	Fringe Benefits - Workers' Benefit Fund	0	0	0
0	0	20	7300-45	Fringe Benefits - Paid Family Leave City Share	0	0	0
0	**0**	**2,924**		**TOTAL PERSONNEL SERVICES**	**0**	**0**	**0**
				MATERIALS AND SERVICES			
2,608	953	5,500	8130	Recreation Program Expenses	5,000	0	0
				Senior Center day trip adventures includes, admission fees, parking, and other related trip expenses.			
2,608	**953**	**5,500**		**TOTAL MATERIALS AND SERVICES**	**5,000**	**0**	**0**
2,608	**953**	**8,424**		**TOTAL REQUIREMENTS**	**5,000**	**0**	**0**

Budget Document Report — **01 - GENERAL FUND**

Department : 17 - Parks & Recreation
Section : 099 - Senior Center
Program: 668 - Overnight Tours

2024 ACTUAL	2025 ACTUAL	2026 AMENDED BUDGET			2027 PROPOSED BUDGET	2027 APPROVED BUDGET	2027 COUNCIL BUDGET ADOPTION
				RESOURCES			
				CHARGES FOR SERVICES			
649	1,649	500	**5350**	**Registration Fees**	500	0	0
				No expenses attached to this program. Revenue is a percentage from a participant registering and attending an Overnight Trip through Collette Travel.			
649	**1,649**	**500**		**TOTAL CHARGES FOR SERVICES**	**500**	**0**	**0**
649	**1,649**	**500**		**TOTAL RESOURCES**	**500**	**0**	**0**


PARK
MAINTENANCE
BC1000XL
City of McMinnville
FY 2026-27

General Fund - Park Maintenance

Core Services

The Parks Maintenance Division is responsible for the upkeep of the City's parks, landscaped areas, and public facilities, supporting safe, functional, and welcoming spaces for residents and visitors. This work spans 42 sites totaling over 350 acres, as well as 58 City-owned structures.

Core services are focused on maintaining assets, supporting recreation programs, and responding to operational and emergency needs across the system.

Key service areas include:

- Park and Grounds Maintenance:
  - Litter removal, restroom cleaning, general upkeep, and vandalism repair
  - Turf and landscape maintenance, including mowing, irrigation, pruning, and weed control
  - Maintenance of trails across multiple park sites
- Citywide Landscaping:
  - Maintenance of landscaped City facilities, including downtown parking areas and public buildings
  - Irrigation system management and seasonal upkeep
- Sports Field and Recreation Support:
  - Preparation and maintenance of athletic fields to support recreational programming
  - Ongoing turf management to ensure safe and durable playing surfaces
- Trees and Natural Areas:
  - Tree pruning, fertilization, and storm response
  - Vegetation management in natural and riparian areas, including coordination with contractors when needed
- Park Amenities and Facilities:
  - Maintenance of playgrounds, courts, shelters, splash pads, lighting, and other park features
  - Inspection and upkeep of play equipment (staff certified to national safety standards)
  - Ongoing maintenance and repair of park buildings and infrastructure
- Facility Maintenance (Citywide):
  - Continued transition toward a centralized maintenance model
  - Support for building managers and delivery of facility-related capital projects
- Community and Volunteer Support:

Preparation of facilities for community events
Coordination and support for volunteer-led maintenance efforts

- Emergency Response:
  Support for Citywide emergency response, including storm events, snow and ice operations, flooding, and hazard mitigation
  Coordination with other Public Works divisions on incident response

Budget Highlights

The FY2026–27 Parks Maintenance budget reflects a continued effort to align service levels with available resources. This is largely a status quo budget, focused on maintaining recent gains in park conditions while managing ongoing constraints related to staffing and asset renewal.

Over the past several years, the City has made incremental progress toward improving maintenance levels through targeted investments in materials, services, and equipment. However, competing priorities have limited the ability to fully implement the originally planned service level improvements, particularly in staffing and long-term asset replacement.

Key highlights include:

- Service Level Approach:
  Continued focus on maintaining base-level service where possible, following a multi-year effort to improve conditions from previously below-base levels.
- Seasonal Staffing Restoration:
  Restores seasonal staffing from 0.28 FTE back to 1.0 FTE, helping stabilize maintenance operations and service delivery.
- Deferred Fleet and Asset Renewal:
  Ongoing constraints have limited consistent funding for fleet, equipment, and larger asset replacement (e.g., playgrounds), creating continued reliance on reactive and phased improvements.
- Operations Facility Replacement:
  Funding is included through the Capital Improvement Plan to replace the aging modular office at the Riverside Operations site, which has exceeded its useful life.
- Park Security Program:
  Continues funding for contracted park security initiated in 2023, which has supported restroom access and reduced maintenance impacts from overnight misuse.
- Facility Maintenance Strategy:
  Continues transition toward a more centralized maintenance approach, with contract services maintained at a reduced funding level to address specialized or capacity-limited work.
- Use of Contractors and Volunteers:

Contractors will continue to support specialized and backlog maintenance work, including roof, bridge, and turf repairs
Volunteer partnerships remain a key component of service delivery, supporting trails, natural areas, and park amenities

Overall, this budget maintains current service levels and recent improvements, but ongoing limitations in staffing and capital funding continue to constrain the City's ability to address larger-scale maintenance and asset replacement needs.

Challenges & Opportunities

The Parks Maintenance Division continues to face increasing demands as the system grows and ages, while available resources have not kept pace. Long-term sustainability will depend on developing consistent funding strategies and aligning service levels with system capacity.

- System Growth and Maintenance Demand:
  The park system has expanded significantly over the past two decades, with additional acreage and facilities continuing to come online. Future additions, including Baker Creek North, will further increase maintenance responsibilities without corresponding increases in staffing.
- Staffing and Capacity Constraints:
  Current staffing levels do not provide capacity to absorb new facilities or expanded responsibilities, requiring ongoing prioritization of existing service levels.
- Fleet and Equipment Renewal:
  The current proposal does not include consistent funding for fleet and equipment replacement, creating long-term reliability and service risks.
- Asset and Capital Planning:
  Aging park infrastructure and facilities require ongoing investment. While recent one-time funding has helped address select needs, sustainable, annual funding will be necessary to maintain assets such as playgrounds, shelters, and other park amenities.
- Citywide Facility Maintenance Needs:
  City facilities continue to age, and while initial funding has been set aside to begin addressing these needs, a long-term funding strategy is required to achieve and maintain a base level of service.
- Maintenance Planning and Systems:
  The Division continues to utilize a computerized maintenance management system (CMMS) to plan and track work, with ongoing evaluation of system upgrades to improve efficiency and data-driven decision-making.
- Service Level Strategy:
  Staff will continue to monitor service levels and adjust maintenance strategies to balance asset condition, community expectations, and available resources.

- Camping and Behavioral Impacts:
  Camping and related impacts continue to require staff time and contractor resources on a reactive basis. The contracted security program initiated in 2023 has improved conditions, but ongoing operational strategies will be needed to manage impacts.
- Water Conservation:
  Continued focus on reducing irrigation demand through improved technology and long-term planning, including evaluation of a centralized irrigation control system.
- ADA Compliance:
  Implementation of the ADA Transition Plan will identify accessibility needs across parks and facilities. Addressing these improvements will require balancing compliance efforts with other capital and maintenance priorities.

Department Cost Summary

	FY 2024-25 Actual	FY 2025-26 Budget	FY 2026-27 Proposed Budget
Revenues	$65,419	$6,500	$8,000
Intergovernmental	$52,583	$0	$0
Charges for Services	$7,170	$5,000	$6,500
Miscellaneous	$5,666	$1,500	$1,500
Expenses	$2,410,624	$3,259,626	$2,618,580
Personnel Services	$1,339,021	$1,529,928	$1,687,506
Materials and Services	$780,112	$873,177	$804,545
Capital Outlay	$291,492	$856,521	$126,529

Full-Time Equivalents (FTE)

	FY 2024-25	FY 2025-26	FY 2026-27
General Fund - Park Maintenance	12.42	11.72	12.45

Budget Document Report

01 - GENERAL FUND

Department : 19 - Park Maintenance
Section : 000 - No Section
Program: 000 - No Program

2024 ACTUAL	2025 ACTUAL	2026 AMENDED BUDGET			2027 PROPOSED BUDGET	2027 APPROVED BUDGET	2027 COUNCIL BUDGET ADOPTION
				RESOURCES			
				INTERGOVERNMENTAL			
11,702	52,583	0	4545	Federal FEMA Grant	0	0	0
11,702	**52,583**	**0**		**TOTAL INTERGOVERNMENTAL**	**0**	**0**	**0**
				CHARGES FOR SERVICES			
0	0	0	5305	City Service Charge	0	0	0
4,119	7,170	5,000	5390	Park Rentals	6,500	0	0
				Picnic site reservation fees for Wortman and Discovery Meadows picnic facilities.			
4,119	**7,170**	**5,000**		**TOTAL CHARGES FOR SERVICES**	**6,500**	**0**	**0**
				MISCELLANEOUS			
3,287	633	500	6600	Other Income	500	0	0
667	5,033	1,000	6600-06	Other Income - Paid Leave OR	1,000	0	0
3,953	**5,666**	**1,500**		**TOTAL MISCELLANEOUS**	**1,500**	**0**	**0**
19,775	**65,419**	**6,500**		**TOTAL RESOURCES**	**8,000**	**0**	**0**

01 - GENERAL FUND

Department : 19 - Park Maintenance
Section : 000 - No Section
Program: 000 - No Program

2024 ACTUAL	2025 ACTUAL	2026 AMENDED BUDGET			2027 PROPOSED BUDGET	2027 APPROVED BUDGET	2027 COUNCIL BUDGET ADOPTION
				REQUIREMENTS			
				PERSONNEL SERVICES			
3,389	63	0	**7000**	**Salaries & Wages**	0	0	0
651,036	795,054	896,045	**7000-05**	**Salaries & Wages - Regular Full Time**	940,501	0	0
				Maintenance & Operations - Supervisor - Park Maint - 0.95 FTE			
				Maintenance & Operations - Supervisor - Streets - 0.05 FTE			
				Facility Maintenance Coordinator - 1.00 FTE			
				Facility Maintenance Tech II - 1.00 FTE			
				Senior Utility Worker - 2.00 FTE			
				Utility Worker II - 5.00 FTE			
				Mechanic - Operations & Maintenance - 0.45 FTE			
				Management Support Specialist - Senior - 0.50 FTE			
				Maintenance & Operations - Superintendent - 0.50 FTE			
31,479	29,922	11,816	**7000-15**	**Salaries & Wages - Temporary**	46,082	0	0
				Extra Help - Park Maintenance - 1.00 FTE			
9,325	15,225	21,000	**7000-20**	**Salaries & Wages - Overtime**	21,755	0	0
2,400	2,400	2,400	**7000-37**	**Salaries & Wages - Medical Opt Out Incentive**	1,200	0	0
1,236	700	0	**7300**	**Fringe Benefits**	0	0	0
42,074	51,031	56,342	**7300-05**	**Fringe Benefits - FICA - Social Security**	62,517	0	0
9,840	11,934	13,503	**7300-06**	**Fringe Benefits - FICA - Medicare**	14,621	0	0
215,190	260,588	307,879	**7300-15**	**Fringe Benefits - PERS - OPSRP - IAP**	324,193	0	0
113,936	126,752	162,377	**7300-20**	**Fringe Benefits - Medical Insurance**	215,727	0	0
15,250	15,250	17,700	**7300-22**	**Fringe Benefits - VEBA Plan**	21,150	0	0
570	612	687	**7300-25**	**Fringe Benefits - Life Insurance**	676	0	0
1,668	1,878	2,125	**7300-30**	**Fringe Benefits - Long Term Disability**	2,296	0	0
21,662	23,557	29,789	**7300-35**	**Fringe Benefits - Workers' Compensation Insurance**	32,547	0	0
191	197	245	**7300-37**	**Fringe Benefits - Workers' Benefit Fund**	233	0	0
440	3,856	8,020	**7300-45**	**Fringe Benefits - Paid Family Leave City Share**	4,007	0	0

Department : 19 - Park Maintenance
Section : 000 - No Section
Program: 000 - No Program

2024 ACTUAL	2025 ACTUAL	2026 AMENDED BUDGET				2027 PROPOSED BUDGET	2027 APPROVED BUDGET	2027 COUNCIL BUDGET ADOPTION
118	0	0	7400-10	**Fringe Benefits - Volunteers - Workers' Compensation Insurance**		0	0	0
1,119,804	**1,339,021**	**1,529,928**		**TOTAL PERSONNEL SERVICES**		**1,687,506**	**0**	**0**
				MATERIALS AND SERVICES				
4,888	4,940	5,035	7515	**City Services Charge expense**		5,200	0	0
1,182	1,234	1,200	7530	**Training**		1,200	0	0
				Safety meetings, training films, posters and handouts, etc.				
				CPR/First Aid Recert	600			
				Safety Meeting supplies	425			
				Hearing Tests	175			
697	1,032	1,300	7540	**Employee Events**		1,900	0	0
				Costs shared city-wide for employee training, materials, and events.				
10,724	9,776	13,500	7550	**Travel & Education**		13,000	0	0
				Registration for professional conferences and reimbursement to employees for approved training programs, licenses, and certifications.				
				ORPA Conference	3,500			
				Executive Forum on Leadership	3,000			
				CPSI Training Renewal	2,000			
				Leadership Training	2,000			
				Pesticide Continuing Education Credits	1,300			
				Miscellaneous Training	600			
				Pesticide License Renewal	300			
				ISA Membership Renewal	300			
21,605	20,986	30,000	7590	**Fuel - Vehicle & Equipment**		23,000	0	0
				Fuel costs for vehicles and equipment used for park maintenance and city building landscaping.				
27,224	27,820	29,000	7600	**Utilities**		29,000	0	0
				Electrical for city park operations including lighting, irrigation, camera systems, etc.				
17,085	20,838	22,893	7610-05	**Insurance - Liability**		20,438	0	0
23,511	29,806	36,147	7610-10	**Insurance - Property**		29,736	0	0

Department : 19 - Park Maintenance
Section : 000 - No Section
Program: 000 - No Program

2024 ACTUAL	2025 ACTUAL	2026 AMENDED BUDGET				2027 PROPOSED BUDGET	2027 APPROVED BUDGET	2027 COUNCIL BUDGET ADOPTION
0	0	0	**7610-11**	**Insurance - Cyber liability**		941	0	0
7,821	8,208	9,000	**7620**	**Telecommunications**		9,000	0	0
			Funding for cells phones, landline service with Yamhill Co.					
			Employee Cell Phones		7,000			
			Maintenance & Operations Telephone Service		2,000			
2,531	2,528	2,900	**7650**	**Janitorial**		2,675	0	0
			Contract janitorial services and supplies.					
18,899	15,761	20,000	**7660**	**Materials & Supplies**		20,000	0	0
			Department costs for employee protective clothing, safety gear, general cleaning supplies, office supplies, printing, postage and shipping costs.					
			Employee Clothing		6,400			
			Recurring monthly purchase orders for operational expensess		6,300			
			Pre-approved annual purchasing allocations for operational expenses		3,200			
			Miscellaneous Supplies		2,600			
			Annual Fire Extinguisher Recertification		1,000			
			Advertising		500			
549	3,429	5,000	**7660-16**	**Materials & Supplies - Facilities Maintenance**		5,000	0	0
5,383	3,764	4,500	**7720-10**	**Repairs & Maintenance - Building Maintenance**		4,500	0	0
			Parks Maintenance Department's shared cost of Public Works Shop buildings and grounds maintenance.					
			Miscellaneous Repairs		2,895			
			Quarterly HVAC Maintenance		1,305			
			Quarterly Pest Control		300			
18,615	13,514	16,000	**7720-14**	**Repairs & Maintenance - Vehicles**		16,000	0	0
			Maintenance costs for vehicles and equipment used for park maintenance activities.					
			Miscellaneous Vehicle and Equipment Repairs-demand		7,100			
			Miscellaneous Monthly Purchase Orders		4,800			
			Pre-approved annual purchasing allocations for operational expenses		1,800			
			Monthly Tire Center Purchase Order		1,800			
			Annual Maintenance and Operations Shop Lift Inspection		500			

Department : 19 - Park Maintenance
Section : 000 - No Section
Program: 000 - No Program

2024 ACTUAL	2025 ACTUAL	2026 AMENDED BUDGET			2027 PROPOSED BUDGET	2027 APPROVED BUDGET	2027 COUNCIL BUDGET ADOPTION
136,419	177,697	115,000	7720-26	**Repairs & Maintenance - Park Maintenance**	115,000	0	0
			Park maintenance costs include solid waste disposal, fertilizer, lime, janitorial supplies, park amenity repairs/replacement, herbicides, garbage bags, dog waste station supplies, irrigation parts, play equipment parts, landscape bark, fall attenuation material, dog park surfacing and trail surfacing material. Budget Note: Resource constraints require service level reduction.				
			Waste Removal Services	27,000			
			Play Equipment Repairs	25,000			
			Landscaping Material	25,000			
			Portable Restroom Rentals	16,000			
			Park Rounds Materials	15,000			
			Miscellaneous Park Repairs	7,000			
25,149	20,758	25,000	7720-27	**Repairs & Maintenance - Park Vandalism**	23,000	0	0
			Park vandalism costs including contract and material expenses to clean up graffiti and repair vandalized elements in the park system.				
			Vandalism Repair/Graffiti Removal	13,000			
			Camp Remediation	10,000			
253	285	500	7750	**Professional Services**	500	0	0
			Background checks, pre-employment physicals, etc.	500			
2,850	3,782	5,110	7750-01	**Professional Services - Audit & other city-wide prof svc**	5,590	0	0
			Costs shared city-wide for audit, Section 125 plan administrative fees, and other miscellaneous professional service expenses				
36,284	44,151	9,910	7750-04	**Professional Services - Grants**	440,849	0	0
			Discovery Meadows Splash Pad	440,849			
11,694	12,199	12,600	7780-07	**Contract Services - Downtown**	13,230	0	0
			Downtown & Alpine Avenue solid waste disposal				
259,038	318,744	425,639	7780-15	**Contract Services - Park Maintenance**	382,695	0	0
			Contract services augment staff capacity to address systems needs relative to security, building maintenance, electrical, plumbing, light construction, irrigation repairs, play equipment repairs, tree planting/pruning/removal, turf/landscape maintenance projects, herbicide/pesticide applications and water feature maintenance. Budget Note: Resource constraints significantly reduce the City's capacity to utilize contract forces, which will have significant negative impact on service levels.				
			Miscellaneous Repairs & Maintenance	142,000			

Department : 19 - Park Maintenance
Section : 000 - No Section
Program: 000 - No Program

2024 ACTUAL	2025 ACTUAL	2026 AMENDED BUDGET				2027 PROPOSED BUDGET	2027 APPROVED BUDGET	2027 COUNCIL BUDGET ADOPTION
			Park Security Contract		120,000			
			Park Building Maintenance		50,000			
			Hazard Tree		50,000			
			Landscaping		25,000			
			Tree Planting		20,000			
			Sweeping		10,000			
			Pickleball/tennis court Maintenance		8,000			
133	7,050	40,000	**7780-16**	**Contract Services - Facilities Maintenance**		40,000	0	0
			Maintenance contracts for services City-wide. Service examples would be roof inspection/repair, gutter cleaning, pressure washing, minor construction, electrical, plumbing, painting and other facility maintenance items.					
			Facility Maintenance Contracts-City wide		40,000			
1,468	4,449	5,000	**7800-16**	**M & S Equipment - Facilities Maintenance**		5,000	0	0
			Misc. small equipment and tools for Facility Maintenance					
2,817	2,415	4,000	**7800-39**	**M & S Equipment - Parks**		3,000	0	0
			Miscellaneous small equipment for operations and maintenance					
1,513	1,263	2,500	**7800-42**	**M & S Equipment - Shop**		2,000	0	0
			Miscellaneous small equipment and tools for Fleet shop					
7,605	11,659	9,993	**7840**	**M & S Computer Charges**		14,240	0	0
			I.S. Fund materials & supplies costs shared city-wide					
			Sent from Allocation "Materials & Services-Shared - IS Cost Allocation - M&S Shared (General Fund)" (2.97%)		14,240			
10,735	12,021	21,450	**7840-65**	**M & S Computer Charges - Park Maintenance**		18,700	0	0
			Sent from Allocation "Materials & Services-Specific - IS Cost Allocation - M&S Specific (Park Maint)" (100.00%)		18,700			
			Discovery Meadows Communications - $3000					
			Hansen Mobiles - $1500					
			Adobe Pro licensing - $600					
			Bluebeam licensing - $400					
			ESRI SW - 17%, shared w/Bldg,Comm Dvlpmt,Eng,Street,WWS - $2700					
			Hansen development - $2500					

Department : 19 - Park Maintenance
Section : 000 - No Section
Program: 000 - No Program

2024 ACTUAL	2025 ACTUAL	2026 AMENDED BUDGET				2027 PROPOSED BUDGET	2027 APPROVED BUDGET	2027 COUNCIL BUDGET ADOPTION
			Hansen SW Maintenance - 25%, shared w/Eng,Park Maint,WWS - $4500					
			Office 365 licensing - $3500					
656,669	**780,112**	**873,177**		**TOTAL MATERIALS AND SERVICES**		**1,245,394**	**0**	**0**
				CAPITAL OUTLAY				
1,870	474	1,685	**8750**	**Capital Outlay Computer Charges**		1,529	0	0
			I.S. Fund capital outlay costs shared city-wide					
			Sent from Allocation "Capital Outlay-Shared - IS Cost Allocation - CO Shared (General Fund)" (2.97%)		1,529			
26,249	0	0	**8750-65**	**Capital Outlay Computer Charges - Park Maintenance**		0	0	0
0	50,302	0	**8800**	**Building Improvements**		0	0	0
56,408	173,025	0	**8850**	**Vehicles**		0	0	0
89,121	0	0	**8850-15**	**Vehicles - Grants**		0	0	0
75,540	54,391	219,600	**9300-02**	**Park Improvements - Grants**		0	0	0
			Grant funded neighborhood park renovations					
0	13,300	635,236	**9300-05**	**Park Improvements - Play Equipment**		0	0	0
249,188	**291,492**	**856,521**		**TOTAL CAPITAL OUTLAY**		**1,529**	**0**	**0**
2,025,661	**2,410,624**	**3,259,626**		**TOTAL REQUIREMENTS**		**2,934,429**	**0**	**0**


LIBRARY
E/BIBLIOBÚS
BOUNCING BUNNIES!
City of McMinnville
FY 2026-27

General Fund - Library

Core Services

The Library provides accessible, community-centered services that support literacy, learning, and connection for residents of all ages. Services are designed to reduce barriers, expand access to information, and provide a safe and welcoming public space.

Core services include:

- Collections and Resource Access:
  - Lending of books, digital materials, technology, tools, and household items
  - Expanded access to regional and statewide collections through partnerships with Chemeketa Cooperative Regional Library Service, Oregon Library Passport Program, and OCLC
- Programs and Community Engagement:
  - Early literacy programs, educational workshops, and cultural events
  - Programming for children, teens, families, and older adults
  - Community partnerships with local organizations, schools, and service providers
- Technology Access and Assistance:
  - Public access to computers, internet, and digital resources
  - One-on-one support to build technology skills and reduce digital barriers
- Community Space and Support Services:
  - Safe, welcoming environment for study, learning, and community connection
  - Programs and partnerships that support youth, families, and seniors
- System Use and Reach (2025):
  - 2,158 new cardholders; 16,708 total cardholders
  - 298,112 total items circulated (129,714 children's items)
  - 141,449 library visits

Overall, the Library provides essential educational, cultural, and community services, while maintaining responsible stewardship of public resources and adapting to evolving community needs.

Budget Highlights

The FY2026–27 Library budget reflects adjustments made in the prior fiscal year to align staffing and resources with available funding, while maintaining core service levels and community access.

Key highlights include:

- Staffing Adjustments:
  Staffing reductions implemented during FY2025–26 are carried forward, with associated savings reflected in the current budget.
- Grant-Funded Programs:
  The Yamhill Community Care Organization grant that supported development of the Library of Things collection has concluded. The collection remains in place, providing ongoing access to tools, equipment, and other non-traditional lending items.
- Capital Funding Reallocation:
  ARPA funds originally designated for library HVAC improvements were redirected in FY2025–26 to address higher-priority needs at the Community Center.
- Community Support and Partnerships:
  Continued support from community partners, including the Friends of the Library and Library Foundation, provides critical funding for programs, collections, and facility enhancements.

Challenges & Opportunities

The Library continues to balance strong community demand with space and resource limitations, while maintaining core services and adapting to evolving needs.

- Collection Space Constraints:
  Limited physical space requires more frequent weeding of materials to accommodate new items. While decisions are data-driven, space limitations can result in removal of materials sooner than desired.
- Service Level Limitations:
  Reduced operating hours, including the loss of Sunday service, reflect ongoing budget constraints. Community feedback indicates interest in restoring these hours as resources allow.
- Facility Capacity:
  Existing space limits the Library’s ability to expand programming and provide additional opportunities for children, families, and caregivers.

- Community Support and Investment:
  Strong and sustained support through the Friends of the Library and Library Foundation of McMinnville continues to enhance programs, collections, and services beyond what General Fund resources alone can support.
- Partnership Opportunities:
  Ongoing collaboration with the McMinnville School District (SD 40) is expanding program reach and strengthening connections with youth and families.
- Future Expansion Opportunities:
  Additional space would allow for expanded collections, programming, and community use, supporting continued growth in library services.

Department Cost Summary

	FY 2024-25 Actual	FY 2025-26 Budget	FY 2026-27 Proposed Budget
Revenues	$475,790	$297,080	$322,950
Intergovernmental	$358,857	$222,800	$222,600
Charges for Services	$300	$480	$300
Fines and Forfeitures	$10,954	$7,000	$7,000
Miscellaneous	$105,679	$66,800	$93,050
Expenses	$2,819,728	$2,665,477	$2,648,461
Personnel Services	$2,195,143	$2,063,997	$2,002,834
Materials and Services	$620,164	$561,057	$632,372
Capital Outlay	$4,421	$40,423	$13,255

Full-Time Equivalents (FTE)

	FY 2024-25	FY 2025-26	FY 2026-27
General Fund - Library	17.31	15.22	14.29

01 - GENERAL FUND

Department : 21 - Library
Section : 000 - No Section
Program: 000 - No Program

2024 ACTUAL	2025 ACTUAL	2026 AMENDED BUDGET			2027 PROPOSED BUDGET	2027 APPROVED BUDGET	2027 COUNCIL BUDGET ADOPTION
				RESOURCES			
				INTERGOVERNMENTAL			
381	3,104	0	**4530-05**	**Fed State Library of OR - LSTA Grant**	0	0	0
3,620	4,237	0	**4532**	**Fed Oregon Humanities Grant**	0	0	0
0	0	0	**4780**	**OR State Aid Grant - Library**	0	0	0
2,253	5,835	0	**4780-05**	**OR State Aid Grant - Library - Odd CY**	5,600	0	0
				The Ready to Read Grant is provided annually the Oregon State Library on a per capita basis to all Oregon libraries, expended through account 8150-55 Books & Materials-State Grant Materials. This grant is run on a calendar year, so is listed in separate accounts for easier tracking.			
5,670	0	5,800	**4780-10**	**OR State Aid Grant - Library - Even CY**	0	0	0
				The Ready to Read Grant is provided annually the Oregon State Library on a per capita basis to all Oregon libraries, expended through account 8150-56 Books & Materials-State Grant Materials. This grant is run on a calendar year, so is listed in separate accounts for easier tracking.			
0	0	0	**4781-05**	**State Library of Oregon - Library Svcs and Tech Grant**	0	0	0
43,325	111,675	0	**5015**	**Yamhill Community Care Org**	0	0	0
229,544	234,006	217,000	**5050**	**CCRLS - Library**	217,000	0	0
				Chemeketa Cooperative Regional Library Service (CCRLS) reimburses cities for library use by individuals who live outside the City service area (generally the school district boundaries) to equalize the property tax disparity between what City residents pay for library service and what county residents pay.			
284,793	**358,857**	**222,800**		**TOTAL INTERGOVERNMENTAL**	**222,600**	**0**	**0**
				CHARGES FOR SERVICES			
420	300	480	**5430**	**Outside City User Fee**	300	0	0
				$60 per household per year for full borrowing privileges as determined by the Chemeketa Cooperative Regional Library Service(CCRLS) Advisory Council to provide "equity" for the difference between City resident tax rate and county resident tax rate dedicated to CCRLS.			
420	**300**	**480**		**TOTAL CHARGES FOR SERVICES**	**300**	**0**	**0**
				FINES AND FORFEITURES			
8,236	10,954	7,000	**6160**	**Fines & Lost Books**	7,000	0	0
				Charges to library patrons for materials borrowed and not returned.			
8,236	**10,954**	**7,000**		**TOTAL FINES AND FORFEITURES**	**7,000**	**0**	**0**

01 - GENERAL FUND

Department : 21 - Library
Section : 000 - No Section
Program: 000 - No Program

2024 ACTUAL	2025 ACTUAL	2026 AMENDED BUDGET			2027 PROPOSED BUDGET	2027 APPROVED BUDGET	2027 COUNCIL BUDGET ADOPTION
				MISCELLANEOUS			
0	1,500	0	6360-19	**Grants - Yamhill County Cultural Coalitio**	0	0	0
1,971	10,489	500	6440	**Donations - Library**	500	0	0
				General library donations received from the public and local service groups for books, materials, equipment, and special programs. These funds are expended through account 8160 Donations-Library.			
0	0	0	6440-05	**Donations - Library - Bookmobile**	0	0	0
				Donations received from the public and local service groups for bookmobile materials. These funds are expended through account 8160-05 Donations-Library-Bookmobile Books.			
31,066	16,561	22,000	6440-10	**Donations - Library - Library Foundation Even CY**	25,000	0	0
				The Library Foundation raises money to support the bookmobile program, the purchase of materials for borrowing, and other library programs. These funds are expensed through accounts 8160-25 Donations - Library Foundation Even CY and 7000-10 Salaries & Wages - Regular Part Time.			
14,419	16,108	21,000	6440-11	**Donations - Library - Library Foundation Odd CY**	21,000	0	0
				The Library Foundation raises money to support the bookmobile program, the purchase of materials for borrowing, and other library programs. These funds are expensed through account 8160-30 Donations - Library Foundation Odd CY and 7000-10 Salaries & Wages - Regular Part Time.			
27,273	47,032	13,700	6440-15	**Donations - Library - Friends of the Library**	37,000	0	0
				The Friends of the Library support library programming and the purchase of materials for borrowing. These funds are expensed through account 8160-40 Donations - Friends of the Library.			
284	189	100	6440-25	**Donations - Library - Children's Programs**	50	0	0
				Donations received from the public, granting agencies, and local service groups. These funds are expended through account 8160-15 Donations - Children's Programs.			
3,592	3,772	4,500	6440-35	**Donations - Library - Kiwanis**	4,500	0	0
				Donations received from this local service group. These funds are expended through account 8160-35 Donations - Library - Kiwanis.			
0	3,765	0	6600-06	**Other Income - Paid Leave OR**	0	0	0
5,098	6,263	5,000	6600-98	**Other Income - Library**	5,000	0	0
				Library revenues including reimbursement for postage charge on inter-library loans, public access computer terminal printing fees, public access copy machine copy fees, and miscellaneous library revenues.			
83,705	**105,679**	**66,800**		**TOTAL MISCELLANEOUS**	**93,050**	**0**	**0**
377,153	**475,790**	**297,080**		**TOTAL RESOURCES**	**322,950**	**0**	**0**

01 - GENERAL FUND

Department : 21 - Library
Section : 000 - No Section
Program: 000 - No Program

2024 ACTUAL	2025 ACTUAL	2026 AMENDED BUDGET			2027 PROPOSED BUDGET	2027 APPROVED BUDGET	2027 COUNCIL BUDGET ADOPTION
				REQUIREMENTS			
				PERSONNEL SERVICES			
1,444	-828	0	**7000**	**Salaries & Wages**	0	0	0
1,026,818	1,077,207	836,216	**7000-05**	**Salaries & Wages - Regular Full Time**	705,089	0	0
			Library Manager - 3.00 FTE				
			Librarian - 1.00 FTE				
			Library Specialist - 3.00 FTE				
			Library Director - 1.00 FTE				
256,450	295,648	442,003	**7000-10**	**Salaries & Wages - Regular Part Time**	534,888	0	0
			Library Specialist - 1.78 FTE				
			Library Assistant - 0.83 FTE				
			Library Technician - 0.55 FTE				
			Utility Worker I - 0.13 FTE				
			Librarian - 2.90 FTE				
22,354	23,334	6,895	**7000-15**	**Salaries & Wages - Temporary**	4,612	0	0
			Library Technician - 0.10 FTE				
637	2,402	0	**7000-20**	**Salaries & Wages - Overtime**	0	0	0
2,600	2,100	2,100	**7000-37**	**Salaries & Wages - Medical Opt Out Incentive**	1,200	0	0
1,554	920	0	**7300**	**Fringe Benefits**	0	0	0
79,436	84,833	77,877	**7300-05**	**Fringe Benefits - FICA - Social Security**	77,164	0	0
18,578	19,840	18,665	**7300-06**	**Fringe Benefits - FICA - Medicare**	18,047	0	0
418,607	450,294	436,632	**7300-15**	**Fringe Benefits - PERS - OPSRP - IAP**	418,588	0	0
177,976	201,533	202,638	**7300-20**	**Fringe Benefits - Medical Insurance**	211,729	0	0
24,395	26,250	24,110	**7300-22**	**Fringe Benefits - VEBA Plan**	21,467	0	0
898	938	930	**7300-25**	**Fringe Benefits - Life Insurance**	886	0	0
2,934	2,928	2,944	**7300-30**	**Fringe Benefits - Long Term Disability**	2,735	0	0
1,366	1,118	1,318	**7300-35**	**Fringe Benefits - Workers' Compensation Insurance**	1,184	0	0
332	319	316	**7300-37**	**Fringe Benefits - Workers' Benefit Fund**	268	0	0
828	6,307	11,082	**7300-45**	**Fringe Benefits - Paid Family Leave City Share**	4,978	0	0

Department : 21 - Library
Section : 000 - No Section
Program: 000 - No Program

2024 ACTUAL	2025 ACTUAL	2026 AMENDED BUDGET			2027 PROPOSED BUDGET	2027 APPROVED BUDGET	2027 COUNCIL BUDGET ADOPTION
325	0	271	7400-10	Fringe Benefits - Volunteers - Workers' Compensation Insurance	0	0	0
2,037,532	**2,195,143**	**2,063,997**		**TOTAL PERSONNEL SERVICES**	**2,002,834**	**0**	**0**
				MATERIALS AND SERVICES			
495	578	600	**7500**	**Credit Card Fees**	623	0	0
				Charges for credit card payment at circulation desk for lost items and out of area library card fees.			
				monthly fee average for credit card processing 324			
				annual fee for credit card processing 299			
1,243	1,396	1,800	**7540**	**Employee Events**	2,300	0	0
				Costs shared city-wide for employee training, materials, and events.			
4,121	8,311	2,000	**7550**	**Travel & Education**	8,000	0	0
				Membership in professional organizations, registration and travel to workshops, conferences and seminars.			
				Executive Forum Leadership Lab 3,000			
				Oregon Library Association Conference registration 2,700			
				Oregon Library Association Conference lodging 1,500			
				Oregon Library Association Conference meals 800			
858	1,668	2,250	**7580**	**Volunteer Recognition**	2,250	0	0
				Online background checks for library volunteers, recognition and gifts			
				background checks 1,750			
				recognition 500			
634	707	1,000	**7590**	**Fuel - Vehicle & Equipment**	1,050	0	0
				Fuel costs for the bookmobile. Mileage reimbursement for the homebound program, and outreach to preschools and daycares.			
				fuel for bookmobile 500			
				volunteer mileage reimbursement for homebound outreach and delivery 350			
				mileage reimbursement to library staff for outreach to preschools and daycare 200			
19,200	25,230	25,000	**7600**	**Utilities**	25,200	0	0
				McMinnville Water & Light 12 months at $2100 average 25,200			

2024 ACTUAL	2025 ACTUAL	2026 AMENDED BUDGET				2027 PROPOSED BUDGET	2027 APPROVED BUDGET	2027 COUNCIL BUDGET ADOPTION
14,804	18,106	20,261	7610-05	**Insurance - Liability**		16,791	0	0
17,064	21,028	25,865	7610-10	**Insurance - Property**		22,437	0	0
0	0	0	7610-11	**Insurance - Cyber liability**		773	0	0
14,879	15,161	15,000	7620	**Telecommunications**		16,680	0	0
			Staff telephone service, elevator phone line, public WiFi, bookmobile hotspot, and home delivery cell phone.					
			Library staff landlines		12,000			
			Hunter communications wifi		2,400			
			Verizon cell phone plan and hotspot		1,200			
			Library alarm line		1,080			
51,181	51,355	54,000	7650	**Janitorial**		55,000	0	0
			Contract janitorial services and supplies, and other supplies.					
			services		48,000			
			supplies		7,000			
0	0	0	7650-05	**Janitorial - City**		0	0	0
452	639	1,000	7660	**Materials & Supplies**		750	0	0
			General library and staff room supplies.					
486	485	500	7660-15	**Materials & Supplies - Postage**		500	0	0
			Inter-library loan books returned by mail and other library mailing costs.					
3,100	4,535	3,500	7660-20	**Materials & Supplies - Public Services**		3,500	0	0
			Supplies for adult services work group including office supplies, copy paper, toner, and supplies for teen and adult computer use.					
2,510	1,004	3,500	7660-30	**Materials & Supplies - Public Information**		1,500	0	0
			Brochures, bookmarks, and other materials to inform public of library services, hours, and contact information.					
1,031	1,018	1,500	7660-60	**Materials & Supplies - Administration**		1,200	0	0
2,589	2,568	2,500	7660-63	**Materials & Supplies - Library Circulation**		2,600	0	0
			Chemeketa Cooperative Regional Library Service (CCRLS) chargebacks for courier service and circulation work group supplies.					

Department : 21 - Library
Section : 000 - No Section
Program: 000 - No Program

2024 ACTUAL	2025 ACTUAL	2026 AMENDED BUDGET			2027 PROPOSED BUDGET	2027 APPROVED BUDGET	2027 COUNCIL BUDGET ADOPTION
6,814	7,962	8,000	**7660-64**	**Materials & Supplies - Library Technical Services**	8,000	0	0
			Processing supplies for books, AV, and Library of Things; book covers, labels, AV cases, and Library of Things containers and supplies. Office supplies for the technical services work group.				
2,500	2,286	2,500	**7660-65**	**Materials & Supplies - Children's Programs**	2,500	0	0
			Supplies for the children's services work group including staff office supplies, craft supplies, and other miscellaneous costs for children's programming.				
			Programs supplies	1,300			
			Office and craft supplies	1,000			
			staff development and professional literature	200			
0	0	0	**7680-15**	**Materials & Supplies - Donations - Children's Programs**	0	0	0
40,589	92,777	0	**7710**	**Materials & Supplies - Grants**	0	0	0
23,896	13,994	20,000	**7720-08**	**Repairs & Maintenance - Building Repairs**	16,000	0	0
			HVAC, plumbing, and electrical repairs.				
34,149	22,603	28,000	**7720-10**	**Repairs & Maintenance - Building Maintenance**	35,615	0	0
			Building maintenance including pest control, inspections, gutter cleaning, moss treatment for roof, elevator and HVAC maintenance, garbage, windows, carpet cleaning and other regularly scheduled building maintenance.				
			carpet cleaning	6,000			
			HVAC quarterly maintenance	5,020			
			miscellaneous	5,000			
			gutter cleaning annual	5,000			
			Recology	4,000			
			elevator maintenance	3,000			
			sprinkler annual test	2,300			
			fire extinguisher inspection	1,300			
			pest control	1,200			
			parking lot sweeping	1,100			
			building alarm monitoring	840			
			backflow test	350			
			fire alarm annual test	305			
			elevator permit	200			

Department : 21 - Library
Section : 000 - No Section
Program: 000 - No Program

2024 ACTUAL	2025 ACTUAL	2026 AMENDED BUDGET				2027 PROPOSED BUDGET	2027 APPROVED BUDGET	2027 COUNCIL BUDGET ADOPTION
28	1,429	2,000	**7720-14**	**Repairs & Maintenance - Vehicles**		2,180	0	0
			Repairs, maintenance, and supplies for the library bookmobile and home delivery vehicle.					
			delivery vehicle maintenance		1,000			
			bookmobile maintenance		1,000			
			car wash		180			
0	15,670	81,120	**7750**	**Professional Services**		81,120	0	0
			Security guard at 40 hours per week.					
4,833	4,954	6,490	**7750-01**	**Professional Services - Audit & other city-wide prof svc**		5,790	0	0
			Costs shared city-wide for audit, Section 125 plan administrative fees, and other miscellaneous professional service expenses					
8,593	9,922	10,000	**7790**	**Maintenance & Rental Contracts**		11,550	0	0
			Equipment maintenance agreements, leases, software license renewals, storage space rental, postage meter lease, book vendor access and movie license renewals.					
			public copier coin & bill acceptor (CBA) lease		3,500			
			staff copier lease		3,000			
			storage unit		2,500			
			public copier lease		1,300			
			Ipage annual access		500			
			public copier contract		400			
			postage meter lease		350			
3,225	1,357	2,000	**7800**	**M & S Equipment**		1,000	0	0
			Furniture and equipment.					
78,815	108,821	88,271	**7840**	**M & S Computer Charges**		123,413	0	0
			I.S. Fund materials & supplies costs shared city-wide					
			Sent from Allocation "Materials & Services-Shared - IS Cost Allocation - M&S Shared (General Fund)" (25.73%)		123,413			
8,745	21,861	27,800	**7840-70**	**M & S Computer Charges - Library**		26,450	0	0
			Sent from Allocation "Materials & Services-Specific - IS Cost Allocation - M&S Specific (Library)" (100.00%)		26,450			
			Envision CoinOp Software - $500					
			Volgistics volunteer software - $650					

2024 ACTUAL	2025 ACTUAL	2026 AMENDED BUDGET			2027 PROPOSED BUDGET	2027 APPROVED BUDGET	2027 COUNCIL BUDGET ADOPTION
			Routific Software - $900				
			Hublet renewal - $1900				
			Office 365 licensing - $9700				
			KVM Switch - $400				
			Replacement Computers - $12200				
			Deepfreeze software - $200				
20,030	28,011	28,000	**8150-05**	**Books & Materials - Adult Books**	28,000	0	0
			Fiction and non-fiction print books for adult borrowing.				
11,925	12,395	12,000	**8150-20**	**Books & Materials - Children's Books**	12,000	0	0
			Books, audio visuals, and other materials for borrowing for children ages - 12.				
4,517	4,475	4,500	**8150-25**	**Books & Materials - Young Adult Books**	4,500	0	0
			Books for borrowing for young adults ages 12 - 17.				
5,796	5,689	6,000	**8150-30**	**Books & Materials - Large Print Books**	6,000	0	0
			Large print books for borrowing for visually impaired adults.				
2,025	1,972	2,000	**8150-35**	**Books & Materials - Spanish Language Materials**	2,000	0	0
			Books and media for borrowing in Spanish.				
4,501	4,081	4,500	**8150-45**	**Books & Materials - Periodicals**	4,500	0	0
			Newspaper subscriptions for in library reading and magazine subscriptions for borrowing.				
8,118	7,731	5,000	**8150-50**	**Books & Materials - Audio Visuals-DVD**	5,000	0	0
			DVDs and Blu-rays for borrowing.				
5,577	4,839	4,000	**8150-51**	**Books & Materials - Audio Visuals-CD Books**	4,000	0	0
			Audiobooks on CD for borrowing.				
2,994	3,997	4,000	**8150-53**	**Books & Materials - Audio & Ebooks**	4,000	0	0
			Downloadable audiobooks and ebooks.				
0	0	0	**8150-54**	**Books & Materials - Grants**	0	0	0
2,253	5,656	0	**8150-55**	**Books & Materials - State Grant Materials Odd CY**	5,600	0	0
			State Ready-to-Read Grant expenditures funded through revenue account 4780-05 Oregon State Aid Grant-Library Odd CY. Ready to Read Grant provided annually by the Oregon State Library on a per capita basis to all Oregon libraries.				

01 - GENERAL FUND

Department : 21 - Library
Section : 000 - No Section
Program: 000 - No Program

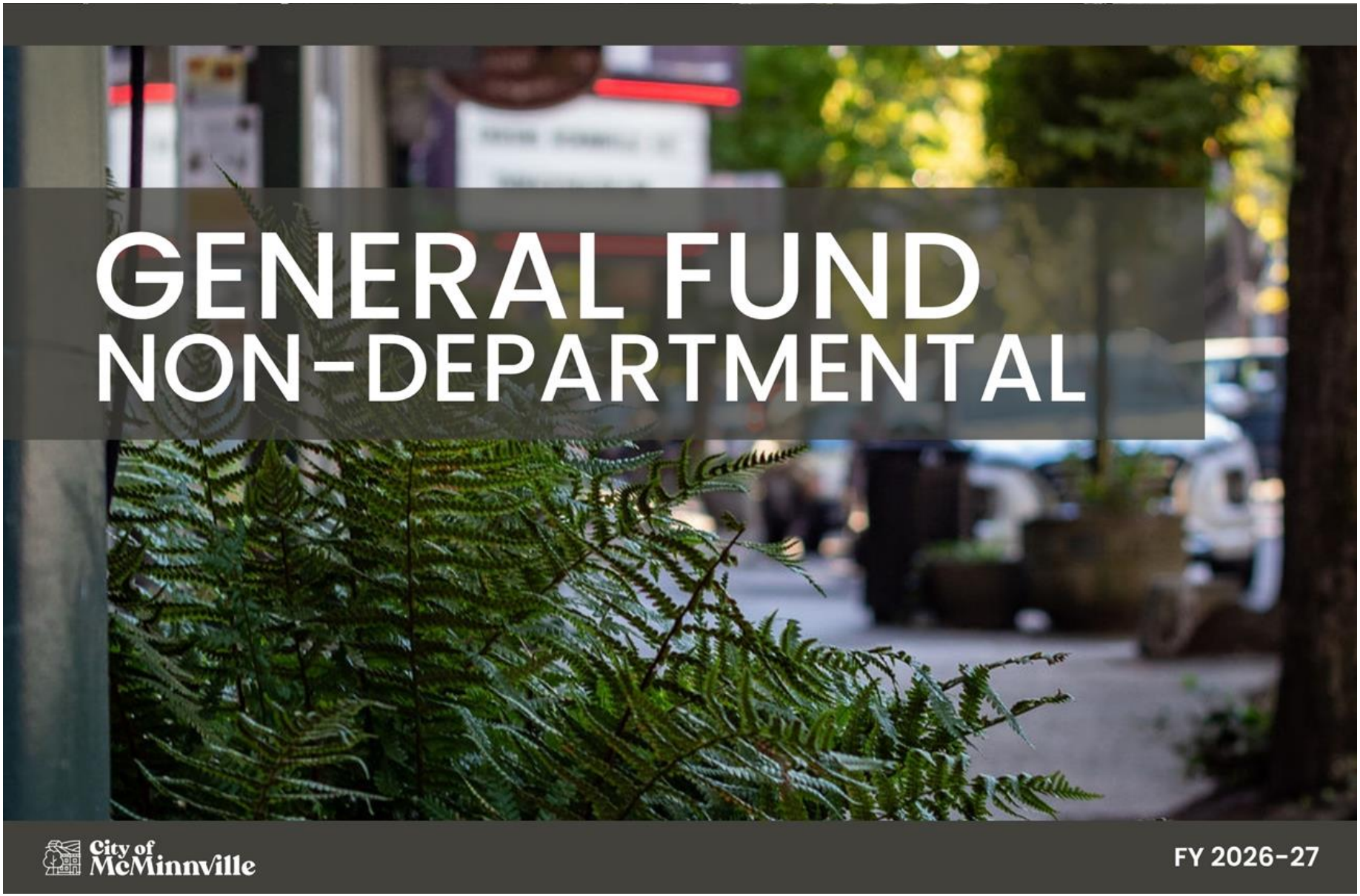
2024 ACTUAL	2025 ACTUAL	2026 AMENDED BUDGET			2027 PROPOSED BUDGET	2027 APPROVED BUDGET	2027 COUNCIL BUDGET ADOPTION
5,670	0	5,800	8150-56	**Books & Materials - State Grant Materials Even CY**	0	0	0
				State Ready-to-Read Grant expenditures funded through revenue account 4780-10 Oregon State Aid Grant-Library Even CY. Ready to Read Grant provided annually by the Oregon State Library on a per capita basis to all Oregon libraries.			
1,666	1,163	2,000	8150-60	**Books & Materials - Emerging Collections**	0	0	0
				New trends in public library service emerge regularly to offer unique items for borrowing. This budget is used to purchase such items for library patrons to borrow.			
2,471	8,812	500	8160	**Donations - Library**	10,500	0	0
				Funds donated and matching revenue line 6400, Carnegie Foundation donation of $10,000 expected in FY 2026 to be expensed in FY 2027			
0	0	0	8160-05	**Donations - Library - Bookmobile Books**	0	0	0
284	50	100	8160-15	**Donations - Library - Children's Programs**	0	0	0
				Children's programming and supplies, including the Summer Reading Program, funded through revenue account 6440-25 Donations-Library-Children's Programs.			
23,610	12,070	15,000	8160-25	**Donations - Library - Library Foundation Even CY**	15,000	0	0
				Support of the bookmobile program, Summer Fun, and the purchase of materials for borrowing (books, ebooks, and hotspots). Revenue account 6440-10 Donations - Library - Library Foundation Even CY includes funds to reimburse this line.			
14,419	12,837	13,000	8160-30	**Donations - Library - Library Foundation Odd CY**	15,000	0	0
				Support of the bookmobile program, Summer Fun, and the purchase of materials for borrowing (books, ebooks, and hotspots). Revenue account 6440-11 Donations - Library - Library Foundation Odd CY includes funds to reimburse this line.			
3,592	3,772	4,500	8160-35	**Donations - Library - Kiwanis**	4,500	0	0
				Sponsoring the purchase of books for the First Grade Reading Program. Revenue account 6440-35 Donations - Library - Kiwanis.			
20,708	45,188	13,700	8160-40	**Donations - Library - Friends of the Library**	37,000	0	0
				The purchase of materials for borrowing and library programs. Revenue account 6440-15 Donations - Library - Friends of the Library includes funds to reimburse this line.			
486,992	**620,164**	**561,057**		**TOTAL MATERIALS AND SERVICES**	**632,372**	**0**	**0**
				CAPITAL OUTLAY			
19,384	4,421	15,423	8750	**Capital Outlay Computer Charges**	13,255	0	0
				I.S. Fund capital outlay costs shared city-wide			
				Sent from Allocation "Capital Outlay-Shared - IS Cost Allocation - CO Shared (General Fund)" (25.73%) 13,255			
20,044	0	25,000	8800	**Building Improvements**	0	0	0

Budget Document Report

01 - GENERAL FUND

Department : 21 - Library
Section : 000 - No Section
Program: 000 - No Program

2024 ACTUAL	2025 ACTUAL	2026 AMENDED BUDGET			2027 PROPOSED BUDGET	2027 APPROVED BUDGET	2027 COUNCIL BUDGET ADOPTION
0	0	0	8800-02	Building Improvements - Grants	0	0	0
39,427	4,421	40,423		**TOTAL CAPITAL OUTLAY**	13,255	0	0
2,563,951	2,819,728	2,665,477		**TOTAL REQUIREMENTS**	2,648,461	0	0


GENERAL FUND
NON-DEPARTMENTAL
City of McMinnville
FY 2026-27

General Fund - Non-Departmental

Core Services

This section accounts for citywide revenues and expenditures that are general in nature and not tied to a specific department. It includes the budgeting of General Fund revenues, interfund transfers, and limited shared costs that support overall City operations.

Budget Highlights

The FY2026–27 Non-Departmental budget reflects the City's core revenue structure and required transfers, with a continued focus on stabilizing long-term funding and aligning revenues with service demands.

Revenues

- Property Taxes:
  The City will levy its full permanent rate of $5.02 per $1,000 of assessed value (AV), restoring the final $0.50 previously under levied following the formation of the McMinnville Fire District.
  Assessed value is projected to increase by 3.58%
  Net property tax revenue is estimated at $18.28 million, with an additional $260,000 from prior years
  Year-over-year increase of $2.48 million (15.70%), primarily driven by returning to the full levy
- Payment in Lieu of Taxes (PILOT):
  McMinnville Water & Light contributes $2.9 million, reflecting a $100,000 increase over the prior year.
- Franchise Fees:
  $1.73 million projected from cable, telephone, natural gas, and waste collection (2% increase overall)
  $728,000 from wastewater franchise fees (6% rate)
  Ongoing declines in cable and telephone revenues partially offset by increases in other areas
- Local Revenues (City Services Charge):
  Estimated at $2.27 million, continuing to serve as a key component of the City's long-term revenue strategy
- Intergovernmental Revenue:
  State shared revenues reflect mixed trends, with declines in cigarette and marijuana taxes and modest increases in liquor tax
  Total state shared revenue allocation of $370,000 (11.9% decrease from prior year)

Liquor tax projected at $575,000; marijuana tax stable at $65,000; cigarette tax declining to $19,000

- Transfers In:
  $1.5 million from other funds for shared services (Administration, Finance, Engineering, Community Development, Parks & Recreation)
  $400,000 interest transfer from Urban Renewal

Expenditures

- Materials and Services:
  Includes unemployment costs ($20,000) and billing services for the City Services Charge ($92,250).
- Transfers Out:
  $350,000 to Stormwater for ARPA-funded Linear Park storm line work
  $384,928 to Wastewater Capital for interfund debt obligations

Challenges & Opportunities

The FY2026–27 budget reflects progress toward stabilizing the City's financial position, while continuing to highlight longer-term structural challenges that remain unresolved.

- Reserve Levels Maintained:
  The proposed budget meets Council policy by maintaining at least two months of operating expenditures in reserve and contingency, while also adding $1 million to the capital reserve.
- Deferred Maintenance Backlog:
  The budget allocates $1 million toward facilities and $300,000 toward fleet and equipment, representing progress but not fully addressing the City's growing deferred maintenance needs.
- Limited Progress on Operational Reserves:
  Funding for ongoing needs such as fleet and equipment replacement, as well as long-term personnel cost increases, remains insufficient.
- Near-Term Stability, Long-Term Pressure:
  This budget represents a step toward stabilization and provides a short-term runway to evaluate options, but without additional structural changes, General Fund balance is projected to decline below target reserve levels in future years.

Department Cost Summary

	FY 2024-25 Actual	FY 2025-26 Budget	FY 2026-27 Proposed Budget
Revenues	$26,121,741	$28,439,941	$30,563,010
Property Taxes	$13,834,036	$16,060,000	$18,540,000
Licenses and Permits	$4,692,400	$4,777,500	$4,848,025
Intergovernmental	$1,108,092	$1,261,385	$1,147,013
Charges for Services	$2,246,702	$2,265,000	$2,270,000
Miscellaneous	$997,638	$833,225	$824,630
Transfers In	$3,242,873	$3,242,831	$2,933,342
Expenses	$2,216,973	$2,705,844	$2,195,465
Personnel Services	$27,941	$10,080	$20,000
Materials and Services	$154,752	$161,500	$166,500
Special Payments	$0	$0	$0
Other Financing Uses	$0	$0	$0
Debt Service	$611,507	$626,502	$642,007
Transfers Out	$1,422,772	$1,907,762	$1,366,958

Full-Time Equivalents (FTE)

	FY 2024-25	FY 2025-26	FY 2026-27

01 - GENERAL FUND

Department : 99 - Non-Departmental
Section : 000 - No Section
Program: 000 - No Program

2024 ACTUAL	2025 ACTUAL	2026 AMENDED BUDGET			2027 PROPOSED BUDGET	2027 APPROVED BUDGET	2027 COUNCIL BUDGET ADOPTION
				RESOURCES			
				PROPERTY TAXES			
11,467,391	13,572,573	15,860,000	**4100-05**	**Property Taxes - Current**	18,280,000	0	0
			For FY 2026-27, the proposed amount is the full permanent operating property tax levy of $5.02 per $1000 of assessed value				
258,812	261,463	200,000	**4100-10**	**Property Taxes - Prior**	260,000	0	0
			Collection of delinquent property taxes due from prior year permanent rate property tax levies. With underlevies, amounts will decline.				
11,726,204	**13,834,036**	**16,060,000**		**TOTAL PROPERTY TAXES**	**18,540,000**	**0**	**0**
				LICENSES AND PERMITS			
2,496,781	2,770,056	2,775,000	**4204**	**W&L Payment in Lieu of Tax**	2,900,000	0	0
			McMinnville Water and Light payment-in-lieu-of property tax: 6% residential, commercial, and "regular" industrial users.				
7,906	9,090	6,500	**4205-06**	**Franchise Fees - Miscellaneous-Telecommunications**	8,300	0	0
			Telephone franchise fee is 7% and is allocated to General Fund Non-Departmental (4%) and Emergency Communications Fund (3%). 3% allocated to Emergency Communications Fund is dedicated to "Enhanced 911" emergency communications system.				
8,869	5,390	1,000	**4205-07**	**Franchise Fees - Ziply-Cable**	3,025	0	0
			Cable franchise fee is 5% and is allocated to General Fund Non-Departmental (2.75%) and Telecommunications Fund (2.25%). 2.25% allocated to Telecommunications Fund is distributed to McMinnville Community Media (MCM) for management of local public access channel. Anticipate company exiting cable business in FY2025-26.				
22,789	15,038	22,800	**4205-08**	**Franchise Fees - Ziply-Telephone**	0	0	0
			Telephone franchise fee is 7% and is allocated to General Fund Non-Departmental (4%) and Emergency Communications Fund (3%). 3% allocated to Emergency Communications Fund is dedicated to "Enhanced 911" emergency communications system.				
154,006	137,498	150,000	**4205-15**	**Franchise Fees - Comcast Communications-Cable**	130,000	0	0
			Cable franchise fee is 5% and is allocated to General Fund Non-Departmental (2.75%) and Telecommunications Fund (2.25%). 2.25% allocated to Telecommunications Fund is distributed to McMinnville Community Media (MCM) for management of local public access channel.				
481,025	512,750	500,000	**4205-20**	**Franchise Fees - Recology Western Oregon**	535,000	0	0
329,261	314,060	398,400	**4205-25**	**Franchise Fees - Northwest Natural**	325,000	0	0
			NW Natural gas franchise fee is 5%.				

Department : 99 - Non-Departmental
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2024 ACTUAL	2025 ACTUAL	2026 AMENDED BUDGET			2027 PROPOSED BUDGET	2027 APPROVED BUDGET	2027 COUNCIL BUDGET ADOPTION
683,426	713,851	700,000	**4205-30**	**Franchise Fees - McMinnville Wastewater Services**	728,000	0	0
			Wastewater Services franchise fee is 6%				
237,237	210,870	220,000	**4215**	**Marijuana Tax - Local**	215,000	0	0
			Local City tax is based on 3% of marijuana sales				
3,829	3,796	3,800	**4490**	**Licenses & Permits - Misc**	3,700	0	0
			Fees collected for liquor licenses, bicycle licenses, vehicle permits, etc.				
4,425,129	**4,692,400**	**4,777,500**		**TOTAL LICENSES AND PERMITS**	**4,848,025**	**0**	**0**
				INTERGOVERNMENTAL			
0	0	0	**4546**	**American Rescue Plan**	0	0	0
22,688	19,529	19,900	**4720**	**OR State Cigarette Taxes**	19,000	0	0
			State Shared Revenue --- Cigarette taxes designed to reduce smoking have been successful. The newest taxes imposed on cigarettes and other tobacco products do not include a city share so cities now receive approximately 0.6% of state imposed taxes on cigarette sales allocated on a per capita basis to Oregon cities. These revenues will continue to trend downwards.				
428,226	360,514	420,000	**4730**	**OR State Revenue Sharing**	370,000	0	0
			State Shared Revenue --- Statutory distribution of 14% of the state's liquor receipts allocated to cities on a formula basis under ORS 221.				
650,740	545,357	640,500	**4750**	**OR State Liquor Taxes**	575,000	0	0
			State Shared Revenue --- Statutory distribution of 2% of the state's liquor receipts allocated to cities on a per capita basis under ORS 471 and 473.				
61,167	65,186	60,000	**4755**	**OR State Marijuana Taxes**	65,000	0	0
			State shared revenue - Measure 11 reduced by roughly 74% the statutory distribution of 1% of state's marijuana tax receipts allocated to cities on a per capita basis. The amount shared by cities under the new formula will not increase with time though per capital share is declining.				
15,939	0	0	**4840**	**OR Conflagration Reimbursement**	0	0	0
4,892	5,479	5,000	**5010-01**	**Yamhill County - Other County Distributions**	0	0	0
			Miscellaneous revenue from Yamhill County sent with property tax distributions				
3,984,417	112,027	115,985	**5029**	**McMinnville Fire District**	118,013	0	0
			Payment for portion of PERS debt service; continues through FY2027-28				
5,168,069	**1,108,092**	**1,261,385**		**TOTAL INTERGOVERNMENTAL**	**1,147,013**	**0**	**0**

01 - GENERAL FUND

Department : 99 - Non-Departmental
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2024 ACTUAL	2025 ACTUAL	2026 AMENDED BUDGET				2027 PROPOSED BUDGET	2027 APPROVED BUDGET	2027 COUNCIL BUDGET ADOPTION
				CHARGES FOR SERVICES				
2,202,033	2,241,875	2,265,000	**5305**	**City Service Charge**		2,270,000	0	0
			Base rate with discounts for low income (9%) and multifamily (25%). Assumes CPI % increase annually.					
2,202,033	**2,241,875**	**2,265,000**		**TOTAL CHARGES FOR SERVICES**		**2,270,000**	**0**	**0**
				MISCELLANEOUS				
680,771	550,662	475,000	**6310**	**Interest**		450,000	0	0
			Estimated interest income earned on investments					
41,676	44,381	35,000	**6310-01**	**Interest - Property taxes**		35,000	0	0
			Share of interest from delinquent taxes collected at Yamhill County					
0	1,500	0	**6360-20**	**Grants - City County Insurance Services**		0	0	0
94,826	88,901	0	**6600**	**Other Income**		5,000	0	0
409,764	312,193	323,225	**6600-03**	**Other Income - PERS Transition Liability Reimb**		334,630	0	0
			City refinanced PERS transition liability for lower interest rate in 2016. General Fund is paying debt service payments on refinancing loan and operating departments reimburse the General Fund based on the department's covered payroll. NOTE: Reduced by McMinnville Fire District's portion of PERS expense.					
0	0	0	**6600-08**	**Other Income Revenue suspense**		0	0	0
1,227,036	**997,638**	**833,225**		**TOTAL MISCELLANEOUS**		**824,630**	**0**	**0**
				TRANSFERS IN				
9,777	12,158	12,643	**6900-05**	**Transfers In - Special Assessments**		12,820	0	0
			Administration and Finance personnel services support		12,820			
605,567	603,729	669,478	**6900-07**	**Transfers In - Transient Lodging Tax**		587,778	0	0
			Transfer 30% of transient lodging taxes collected-net revenue		550,356			
			Admin, Finance, & Comm Development personnel services support		37,422			
91,331	3,303	2,500	**6900-08**	**Transfers In - Affordable Housing**		2,652	0	0
			Administration and Finance personnel services support		2,652			
2,550	2,334	2,371	**6900-15**	**Transfers In - Emergency Communications**		2,344	0	0
			Finance personnel services support		2,344			

01 - GENERAL FUND

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2024 ACTUAL	2025 ACTUAL	2026 AMENDED BUDGET				2027 PROPOSED BUDGET	2027 APPROVED BUDGET	2027 COUNCIL BUDGET ADOPTION
329,113	303,906	309,072	**6900-20**	**Transfers In - Street**		349,330	0	0
				Engineering, Admin, & Finance personnel services support	312,358			
				Street Fund support of Engineering operations	24,531			
				Street Fund support of centralized Facility operations	12,441			
60,153	62,136	70,518	**6900-25**	**Transfers In - Airport**		73,640	0	0
				Engineering, Admin, & Finance personnel services support	53,486			
				Airport Fund support of centralized Facility operations	18,420			
				Airport Fund support of Engineering operations	1,734			
124,529	138,075	139,952	**6900-45**	**Transfers In - Transportation**		163,523	0	0
				Engineering, Admin, & Finance personnel services support	151,252			
				Transportation Fund support of Engineering operations	12,271			
62,573	70,648	63,889	**6900-50**	**Transfers In - Park Development**		63,684	0	0
				Parks & Rec Admin, Finance, & Eng personnel srvcs support	61,950			
				Park Development Fund support of Engineering operations	1,734			
67,343	61,800	66,200	**6900-58**	**Transfers In - Urban Renewal**		70,900	0	0
				Community Development personnel services support	70,900			
27,846	68,266	65,324	**6900-70**	**Transfers In - Building**		81,994	0	0
				Admin, Finance, & Engineering personnel services support	77,909			
				Building Fund support of centralized Facility operations	4,085			
601,532	629,606	624,694	**6900-75**	**Transfers In - Wastewater Services**		595,081	0	0
				Engineering, Admin, & Finance personnel services support	549,288			
				Wastewater Services Fund support of Engineering operations	45,793			
268,733	250,736	464,525	**6900-77**	**Transfers In - Wastewater Capital**		426,095	0	0
				Engineering, Admin, & Finance personnel services support	386,515			
				Wastewater Capital Fund support of Engineering operations	39,580			
205,297	82,528	82,499	**6900-85**	**Transfers In - Insurance Services**		100,443	0	0
				Administration and Finance personnel services support	100,443			
187,295	403,052	403,058	**6901-59**	**Transfers In - Interfund Debt - Urban Renewal Debt Service**		403,058	0	0
				Payment on Urban Renewal NE Gateway property purchase	215,766			

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2024 ACTUAL	2025 ACTUAL	2026 AMENDED BUDGET				2027 PROPOSED BUDGET	2027 APPROVED BUDGET	2027 COUNCIL BUDGET ADOPTION
				Bank loan payment - principal	164,980			
				Bank loan payment - interest	22,312			
8,389,213	550,595	266,108	6901-77	**Transfers In - Interfund Debt - Wastewater Capital**		0	0	0
11,032,852	**3,242,873**	**3,242,831**		**TOTAL TRANSFERS IN**		**2,933,342**	**0**	**0**
35,781,323	**26,116,914**	**28,439,941**		**TOTAL RESOURCES**		**30,563,010**	**0**	**0**

01 - GENERAL FUND

Department : 99 - Non-Departmental
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2024 ACTUAL	2025 ACTUAL	2026 AMENDED BUDGET			2027 PROPOSED BUDGET	2027 APPROVED BUDGET	2027 COUNCIL BUDGET ADOPTION
				REQUIREMENTS			
				PERSONNEL SERVICES			
0	27,941	10,080	7300-40	**Fringe Benefits - Unemployment**	20,000	0	0
0	**27,941**	**10,080**		**TOTAL PERSONNEL SERVICES**	**20,000**	**0**	**0**
				MATERIALS AND SERVICES			
3,581	3,856	4,000	7500	**Credit Card Fees**	4,500	0	0
				Share of McMinnville Water & Light credit card fees for city services charge			
62,182	65,594	67,500	7750	**Professional Services**	72,000	0	0
				Share of McMinnville Water & Light software system			
89,901	85,302	90,000	7780-40	**Contract Services - Billing**	90,000	0	0
				Billing services to support City Services Charge			
155,664	**154,752**	**161,500**		**TOTAL MATERIALS AND SERVICES**	**166,500**	**0**	**0**
				SPECIAL PAYMENTS			
4,340,581	0	0	9394	**Inter-Agency Payment Out**	0	0	0
4,340,581	**0**	**0**		**TOTAL SPECIAL PAYMENTS**	**0**	**0**	**0**
				DEBT SERVICE			
362,210	386,720	412,440	9417-05	**PERS Transition Liability - Principal**	439,380	0	0
				In 2016-17, PERS Transition Liability was refinanced with a 1 year bank loan.			
47,554	37,500	26,770	9417-10	**PERS Transition Liability - Interest**	15,328	0	0
				In 2016-17, PERS Transition Liability was refinanced with a 1 year bank loan.			
158,420	161,660	164,980	9540-05	**Alpine Avenue-Urban Renewal - Principal**	168,370	0	0
				Payment of principal on debt issued by City in 2016-17 for construction of Urban Renewal portion of Alpine Ave			
28,875	25,626	22,312	9540-10	**Alpine Avenue-Urban Renewal - Interest**	18,929	0	0
				Payment of interest on debt issued by City in 2016-17 for construction of Urban Renewal portion of Alpine Ave			
597,058	**611,507**	**626,502**		**TOTAL DEBT SERVICE**	**642,007**	**0**	**0**

01 - GENERAL FUND

Department : 99 - Non-Departmental
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2024 ACTUAL	2025 ACTUAL	2026 AMENDED BUDGET				2027 PROPOSED BUDGET	2027 APPROVED BUDGET	2027 COUNCIL BUDGET ADOPTION
				OTHER FINANCING USES				
930,615	0	0	**9685**	**Elimination of Asset**		0	0	0
930,615	**0**	**0**		**TOTAL OTHER FINANCING USES**		**0**	**0**	**0**
				TRANSFERS OUT				
0	15,000	15,000	**9700-05**	**Transfers Out - Special Assessments**		0	0	0
567,200	327,975	0	**9700-08**	**Transfers Out - Affordable Housing**		0	0	0
0	0	0	**9700-15**	**Transfers Out - Emergency Communications**		0	0	0
0	0	500,000	**9700-72**	**Transfers Out Stormwater Capital**		350,000	0	0
				ARPA funds for Linear Park Stormwater	350,000			
43,638	105,472	0	**9700-75**	**Transfers Out - Wastewater Services**		0	0	0
527,497	636,855	923,526	**9700-80**	**Transfers Out - Information Systems**		632,030	0	0
				Information Systems personnel services support	632,030			
252,888	0	0	**9700-99**	**Transfers Out - Fire District Transition**		0	0	0
4,065,045	337,471	469,236	**9701-77**	**Transfers Out - Interfund Debt - Wastewater Capital**		384,928	0	0
				FY 2026-27 Internal Borrowing Payments (see appendix for details)	384,928			
5,456,268	**1,422,772**	**1,907,762**		**TOTAL TRANSFERS OUT**		**1,366,958**	**0**	**0**
				CONTINGENCIES				
0	0	1,500,000	**9800**	**Contingencies**		1,500,000	0	0
0	**0**	**1,500,000**		**TOTAL CONTINGENCIES**		**1,500,000**	**0**	**0**
				ENDING FUND BALANCE				
191,541	40,876	0	**9901-01**	**Designated End FB - General Fd - Grants**		0	0	0
				Balance for Business Resiliency Grant				
0	0	0	**9901-07**	**Designated End FB - General Fd - LOSAP**		0	0	0
0	109,398	0	**9901-10**	**Designated End FB - General Fd - Donations**		49,398	0	0
				Designated carryover of Senior Center donations				
0	0	1,000,000	**9901-25**	**Designated End FB - General Fd - Facility Improvements**		2,000,000	0	0
				Designated funds set aside for future large capital projects				

Budget Document Report — **01 - GENERAL FUND**

Department : 99 - Non-Departmental
Section : 000 - No Section
Program: 000 - No Program

2024 ACTUAL	2025 ACTUAL	2026 AMENDED BUDGET			2027 PROPOSED BUDGET	2027 APPROVED BUDGET	2027 COUNCIL BUDGET ADOPTION
0	0	0	9901-26	Designated End FB - General Fd - Tree Program	0	0	0
4,653,705	3,318,755	667,641	9901-90	Designated End FB - General Fd - Committed	547,759	0	0
				Estimate of committed funds remaining at year's end that represent ARPA revenue replacement to be spent on projects as approved by Council.			
				Adjust for Linear Park Stormwater project (350,000)			
0	0	0	9997-11	Designated Ending Fund Balance - Donations - Police	0	0	0
19,455,891	20,430,913	22,566,456	9999	Unappropriated Ending Fd Balance	24,270,388	0	0
				Undesignated carryover from proposed budget year to subsequent year, includes the excess (deficit) of revenues over (under) expenditures from prior year operations.			
24,301,137	**23,899,942**	**24,234,097**		**TOTAL ENDING FUND BALANCE**	**26,867,545**	**0**	**0**
35,781,323	**26,116,914**	**28,439,941**		**TOTAL REQUIREMENTS**	**30,563,010**	**0**	**0**

Budget Document Report — **01 - GENERAL FUND**

Department : N/A
Section : N/A
Program: N/A

2024 ACTUAL	2025 ACTUAL	2026 AMENDED BUDGET		2027 PROPOSED BUDGET	2027 APPROVED BUDGET	2027 COUNCIL BUDGET ADOPTION
51,433,772	**39,926,281**	**39,268,717**	**TOTAL RESOURCES**	**42,080,765**	**0**	**0**
51,433,772	**39,926,281**	**39,268,717**	**TOTAL REQUIREMENTS**	**42,080,765**	**0**	**0**


GRANTS &
SPECIAL ASSESSMENTS
HOTEL OREGON
CARTER THE GREAT
CRAFT COCKTAIL BAR
CELLAR BAR
City of McMinnville
FY 2026-27

Grants and Special Assessments

Core Services

The Grants and Special Assessments Fund accounts for dedicated revenues that support specific programs and activities, including downtown economic development and targeted grant-funded initiatives.

Key service areas include:

- Downtown Economic Improvement District (DEID):
  - Collection and administration of DEID assessments
  - Pass-through of funds to the McMinnville Downtown Association to support downtown programs and services
  - Activities include event coordination, business support, marketing, and promotion of downtown vitality
- Grant-Funded Programs (Opioid Settlement):
  - Administration of restricted funds from the National Opioid Settlement
  - Supports programs and services aimed at assisting community members impacted by the opioid epidemic

Budget Highlights

The Grants and Special Assessments Fund accounts for revenues collected and distributed for specific purposes, including downtown economic development and targeted settlement funds.

Downtown Economic Improvement District (DEID)

- The DEID was established in 1986 to support and promote downtown business activity through coordinated investment by benefiting property owners.
- Assessment revenues collected by the City are passed through to the McMinnville Downtown Association to fund downtown programs and services.
- Assessment Rates (2026–2028):
  - Zone 1 (primarily 3rd Street): $0.85 per square foot
  - Zone 2 (primarily 2nd and 4th Streets): $0.425 per square foot
  - Represents the first rate increase in 10 years (+$0.10 and +$0.05 respectively)

- The assessment cycle is three years, with the next review scheduled at the end of FY2027–28.
- Interest collected on late payments is retained by the City to offset administrative costs.

Opioid Settlement Funds
- The fund includes revenues from the National Opioid Settlement, which are budgeted based on allowable annual use.
- As of March 2026, the City has received approximately $591,000 in settlement funds.
- These funds are restricted to eligible uses and will be deployed in FY2026–27 in alignment with settlement requirements.

Challenges & Opportunities

- Grant-Funded Programs (Opioid Settlement):
  Administration of restricted funds from the National Opioid Settlement
  Supports the City's contract with County Behavioral Health to provide services to residents impacted by substance use
  Allows law enforcement resources to remain focused on core public safety functions, including crime response and traffic enforcement

Department Cost Summary

	FY 2024-25 Actual	FY 2025-26 Budget	FY 2026-27 Proposed Budget
Revenues	$255,135	$205,100	$189,100
Fines and Forfeitures	$125,138	$95,000	$104,000
Miscellaneous	$52,597	$35,100	$25,100
Special Assessments	$62,400	$60,000	$60,000
Transfers In	$15,000	$15,000	$0
Expenses	$101,288	$175,100	$112,820
Materials and Services	$89,130	$162,457	$100,000
Transfers Out	$12,158	$12,643	$12,820

Full-Time Equivalents (FTE)

	FY 2024-25	FY 2025-26	FY 2026-27

05 - GRANTS AND SPECIAL ASSESSMENTS FUND

Department : No Department
Section : 000 - No Section
Program: 000 - No Program

2024 ACTUAL	2025 ACTUAL	2026 AMENDED BUDGET			2027 PROPOSED BUDGET	2027 APPROVED BUDGET	2027 COUNCIL BUDGET ADOPTION
				RESOURCES			
				BEGINNING FUND BALANCE			
0	0	0	4005-01	Designated Begin Fd Balance - Grants & Special Assess - Grants	0	0	0
145,411	150,926	0	4090	Beginning Fund Balance	276,656	0	0
				Estimated July 1 carryover from prior year			
145,411	**150,926**	**0**		**TOTAL BEGINNING FUND BALANCE**	**276,656**	**0**	**0**
				FINES AND FORFEITURES			
2,400	0	95,000	6105	Opioid Settlement	104,000	0	0
				Funds from several national opioid settlements to be used on addressing the opioid crisis in the community			
2,400	**0**	**95,000**		**TOTAL FINES AND FORFEITURES**	**104,000**	**0**	**0**
				SPECIAL ASSESSMENTS			
60,937	62,400	60,000	6250	Downtown Economic Assessment	60,000	0	0
				Collections from the Downtown Economic Improvement District (DEID) Assessment. Funds collected are passed through to the McMinnville Downtown Association (MDA) per the DEID enabling ordinance. Budget Note: Three-year DEID Assessment District's duration is from August 1, 2025 to July 31, 2028.			
60,937	**62,400**	**60,000**		**TOTAL SPECIAL ASSESSMENTS**	**60,000**	**0**	**0**
				MISCELLANEOUS			
19,838	27,523	10,000	6310	Interest	25,000	0	0
4	74	100	6310-25	Interest - Assessments	100	0	0
				Interest collected on past due assessment accounts.			
6,250	25,000	25,000	6360-05	Grants - Local	0	0	0
26,091	**52,597**	**35,100**		**TOTAL MISCELLANEOUS**	**25,100**	**0**	**0**
				TRANSFERS IN			
0	15,000	15,000	6900-01	Transfers In - General Fund	0	0	0
0	**15,000**	**15,000**		**TOTAL TRANSFERS IN**	**0**	**0**	**0**
234,839	**280,922**	**205,100**		**TOTAL RESOURCES**	**465,756**	**0**	**0**

Budget Document Report **05 - GRANTS AND SPECIAL ASSESSMENTS FUND**

Department : No Department
Section : 000 - No Section
Program: 000 - No Program

2024 ACTUAL	2025 ACTUAL	2026 AMENDED BUDGET			2027 PROPOSED BUDGET	2027 APPROVED BUDGET	2027 COUNCIL BUDGET ADOPTION
				REQUIREMENTS			
				MATERIALS AND SERVICES			
0	0	62,457	**7660-07**	**Materials & Supplies - Opioid Settlement**	0	0	0
				Programming to address the opioid crisis in the community			
0	0	0	**7710**	**Materials & Supplies - Grants**	0	0	0
13,200	26,800	40,000	**7750**	**Professional Services**	40,000	0	0
0	0	0	**7750-04**	**Professional Services - Grants**	0	0	0
60,937	62,330	60,000	**8020**	**McMinnville Downtown Association**	60,000	0	0
				Pass through to the McMinnville Downtown Association (MDA) of the DEID assessment collections.			
74,137	**89,130**	**162,457**		**TOTAL MATERIALS AND SERVICES**	**100,000**	**0**	**0**
				TRANSFERS OUT			
9,777	12,158	12,643	**9700-01**	**Transfers Out - General Fund**	12,820	0	0
				Administration and Finance personnel services support 12,820			
9,777	**12,158**	**12,643**		**TOTAL TRANSFERS OUT**	**12,820**	**0**	**0**
				CONTINGENCIES			
0	0	30,000	**9800**	**Contingencies**	30,000	0	0
0	**0**	**30,000**		**TOTAL CONTINGENCIES**	**30,000**	**0**	**0**
				ENDING FUND BALANCE			
0	0	0	**9905-01**	**Designated Ending Fund Balance - Grants & Special Assess - Grants**	0	0	0
150,926	179,634	0	**9999**	**Unappropriated Ending Fd Balance**	322,936	0	0
				Undesignated carryover from proposed budget year to subsequent year, includes the excess (deficit) of revenues over (under) expenditures from proposed budget year operations.			
150,926	**179,634**	**0**		**TOTAL ENDING FUND BALANCE**	**322,936**	**0**	**0**
234,839	**280,922**	**205,100**		**TOTAL REQUIREMENTS**	**465,756**	**0**	**0**

Budget Document Report **05 - GRANTS AND SPECIAL ASSESSMENTS FUND**

2024 ACTUAL	2025 ACTUAL	2026 AMENDED BUDGET	Department : N/A Section : N/A Program: N/A	2027 PROPOSED BUDGET	2027 APPROVED BUDGET	2027 COUNCIL BUDGET ADOPTION
234,839	280,922	205,100	**TOTAL RESOURCES**	465,756	0	0
234,839	280,922	205,100	**TOTAL REQUIREMENTS**	465,756	0	0


TRANSIENT
LODGING TAX
City of McMinnville
FY 2026-27

Transient Lodging Tax Fund

Core Services

- Tourism Promotion (Visit McMinnville):
  - 70% of Transient Lodging Tax revenues support Visit McMinnville, the City's destination marketing partner
  - Marketing efforts support local businesses, including retail, food service, lodging, and the wine industry, by increasing tourism activity
- Use of Discretionary Funds:
  - The remaining TLT revenues transferred to the General Fund support core City services, including administration, public safety, and cultural programs
  - Continued coordination with Visit McMinnville supports a cohesive, long-term vision connecting the Downtown, Granary, and Alpine districts

Budget Highlights

- Transient Lodging Tax (TLT):
  - The City collects a transient lodging tax on temporary accommodations, including hotels, motels, bed & breakfasts, RV parks, and campgrounds
  - The current tax rate is 10%, in effect since August 1, 2017
- Revenue Allocation Requirements:
  - State law requires at least 70% of TLT revenues be used for tourism promotion, with the remaining 30% available for Council discretion
  - Beginning January 1, 2027 (pending legislative approval), the allocation is anticipated to shift to a 50%/50% split
  - The FY2026–27 budget includes a transfer of the 30% discretionary portion to the General Fund, with potential adjustments to be evaluated in future budgets
- Revenue Outlook:
  - FY2026–27 TLT revenues are projected at $1.87 million, reflecting a 1% increase over the FY2025–26 estimate

Challenges & Opportunities

McMinnville remains well positioned as a destination for overnight visitors, with targeted outreach to key domestic markets including Portland, Seattle, and select national destinations.

At the same time, broader economic and geopolitical factors, including rising fuel costs and shifting travel patterns, have contributed to softer tourism activity, impacting Transient Lodging Tax revenues. Statewide trends reflect similar conditions, including a decline in overall tourism and reduced international travel, particularly from Canada.

The City continues to work closely with Visit McMinnville to monitor these trends and adjust strategies accordingly. A renewed focus on targeted domestic travel markets is intended to help offset these declines and maintain McMinnville's competitiveness as a destination.

Department Cost Summary

	FY 2024-25 Actual	FY 2025-26 Budget	FY 2026-27 Proposed Budget
Revenues	$1,912,933	$2,147,500	$1,874,600
Licenses and Permits	$1,909,934	$2,145,000	$1,872,050
Miscellaneous	$2,999	$2,500	$2,550
Expenses	$1,912,933	$2,147,500	$1,874,600
Materials and Services	$1,309,204	$1,478,022	$1,286,822
Transfers Out	$603,729	$669,478	$587,778

Full-Time Equivalents (FTE)

	FY 2024-25	FY 2025-26	FY 2026-27

Budget Document Report

07 - TRANSIENT LODGING TAX FUND

Department : No Department
Section : 000 - No Section
Program: 000 - No Program

2024 ACTUAL	2025 ACTUAL	2026 AMENDED BUDGET			2027 PROPOSED BUDGET	2027 APPROVED BUDGET	2027 COUNCIL BUDGET ADOPTION
				RESOURCES			
				BEGINNING FUND BALANCE			
464	0	0	**4090**	**Beginning Fund Balance**	0	0	0
				Estimated July 1 carryover from prior year			
464	**0**	**0**		**TOTAL BEGINNING FUND BALANCE**	**0**	**0**	**0**
				LICENSES AND PERMITS			
1,915,759	1,909,934	2,145,000	**4220**	**Transient Lodging Tax**	1,872,050	0	0
				Transient Lodging Taxes (TLT) are collected by lodging providers and are turned over to the City. In 2017-18, TLT rates were increased from 8% to 10% and RV parks and campgrounds became subject to the tax.			
1,915,759	**1,909,934**	**2,145,000**		**TOTAL LICENSES AND PERMITS**	**1,872,050**	**0**	**0**
				MISCELLANEOUS			
5,058	2,974	2,500	**6310**	**Interest**	2,550	0	0
				Interest on past due transient lodging tax payments			
1,684	25	0	**6600**	**Other Income**	0	0	0
				Penalties on past due transient lodging tax payments			
6,742	**2,999**	**2,500**		**TOTAL MISCELLANEOUS**	**2,550**	**0**	**0**
1,922,965	**1,912,933**	**2,147,500**		**TOTAL RESOURCES**	**1,874,600**	**0**	**0**

Budget Document Report

07 - TRANSIENT LODGING TAX FUND

Department : No Department
Section : 000 - No Section
Program: 000 - No Program

2024 ACTUAL	2025 ACTUAL	2026 AMENDED BUDGET				2027 PROPOSED BUDGET	2027 APPROVED BUDGET	2027 COUNCIL BUDGET ADOPTION
				REQUIREMENTS				
				MATERIALS AND SERVICES				
0	97	35	**7660**	**Materials & Supplies**		100	0	0
2,036	2,517	3,220	**7750-01**	**Professional Services - Audit & other city-wide prof svc**		2,550	0	0
			Costs shared city-wide for audit, Section 125 plan administrative fees, and other miscellaneous professional service expenses					
1,315,362	1,306,589	1,474,767	**8017**	**Tourism Promotion & Programs**		1,284,172	0	0
			Transient Lodging Taxes paid to Visit McMinnville.					
1,317,398	**1,309,204**	**1,478,022**		**TOTAL MATERIALS AND SERVICES**		**1,286,822**	**0**	**0**
				TRANSFERS OUT				
605,567	603,729	669,478	**9700-01**	**Transfers Out - General Fund**		587,778	0	0
			Transfer 30% of transient lodging taxes collected-net revenue		550,356			
			Admin, Finance, & Comm Development personnel services support		37,422			
605,567	**603,729**	**669,478**		**TOTAL TRANSFERS OUT**		**587,778**	**0**	**0**
				ENDING FUND BALANCE				
0	0	0	**9999**	**Unappropriated Ending Fd Balance**		0	0	0
			Excess of revenue over expenditures that is carried over to subsequent year is budgeted as contingency. This allows all available dollars to be spent during the fiscal year, if appropriate.					
0	**0**	**0**		**TOTAL ENDING FUND BALANCE**		**0**	**0**	**0**
1,922,965	**1,912,933**	**2,147,500**		**TOTAL REQUIREMENTS**		**1,874,600**	**0**	**0**

Budget Document Report

07 - TRANSIENT LODGING TAX FUND

Department : N/A
Section : N/A
Program: N/A

2024 ACTUAL	2025 ACTUAL	2026 AMENDED BUDGET		2027 PROPOSED BUDGET	2027 APPROVED BUDGET	2027 COUNCIL BUDGET ADOPTION
1,922,965	1,912,933	2,147,500	**TOTAL RESOURCES**	1,874,600	0	0
1,922,965	1,912,933	2,147,500	**TOTAL REQUIREMENTS**	1,874,600	0	0

AFFORDABLE HOUSING



City of McMinnville

FY 2026-27

Affordable Housing Fund

Core Services

The Affordable Housing Fund supports the development and implementation of housing programs and incentives aimed at increasing the supply and accessibility of housing for low- and moderate-income households. The fund is structured to provide transparency and flexibility through two sub-funds: Construction Excise Tax (CET) and Grants.

Key service areas include:

- Fund Structure and Administration:
  - Two sub-funds: CET (08-25) and Grants (08-26)
  - Supports program delivery, financial tracking, and compliance with state requirements
- Construction Excise Tax (CET) Programs:
  - Revenue generated through a 1% construction excise tax on residential and commercial/industrial permits
  - Funds used for affordable housing programs, developer incentives, and implementation of housing strategies
  - Required allocations include distributions to the State and administrative support for City functions
  - Interest earnings retained within the fund to support program sustainability
- Grant-Funded Housing Programs:
  - Management and deployment of grant funding, including an Oregon Community Development Block Grant
  - Supports housing rehabilitation and other programs serving low- and moderate-income households
- Program Development and Implementation:
  - Staff support for development and administration of affordable housing programs and incentives
  - Implementation of the City's Housing Production Strategy in coordination with the Affordable Housing Committee and City Council
- Housing Strategy and Community Outcomes:
  - Focus on increasing housing supply across a range of income levels
  - Support for both rental and homeownership opportunities
  - Alignment with identified housing needs, including serving households at or below 120% of area median income

Budget Highlights

The FY2026–27 Affordable Housing Fund continues to support program development and implementation focused on expanding housing opportunities and assisting low- and moderate-income households.

Key highlights include:

- Program Staffing:
  Funds 0.50 FTE (Associate Housing Planner) to develop and manage affordable housing programs and developer incentives supported by Construction Excise Tax (CET) revenue.
- Grant-Funded Housing Programs:
  Includes funding from an Oregon Community Development Block Grant to support a housing rehabilitation program for low- and moderate-income households.

Challenges & Opportunities

The Affordable Housing Fund operates within a challenging environment where community need significantly exceeds available resources. Addressing housing affordability will require continued use of multiple tools, partnerships, and funding strategies.

- Community Need and Affordability Gap:
  Approximately 35% of McMinnville households earn 80% or less of area median income, highlighting the scale of need for affordable housing options.
- Funding Limitations and Volatility:
  Construction Excise Tax (CET) revenues are tied to building activity and land availability, creating variability and long-term sustainability challenges.
- Gap Between Need and Resources:
  Current CET funding alone is not sufficient to meet the City’s affordable housing needs, requiring continued pursuit of grants, partnerships, and additional funding strategies.
- Land Supply Constraints:
  The availability of developable land remains a limiting factor in delivering new housing units, particularly at affordable price points.
- Future Growth Opportunities:
  As land is annexed from the Urban Growth Boundary, increased development activity is expected to generate additional CET revenue and expand opportunities for housing production.

- Developer Partnerships and Incentives:
  The City continues to work with property owners and developers to incorporate affordable housing into new development, using CET-funded incentives and programs to help offset costs.

Department Cost Summary

	FY 2024-25 Actual	FY 2025-26 Budget	FY 2026-27 Proposed Budget
Revenues	$768,885	$2,935,094	$845,000
Licenses and Permits	$378,566	$250,000	$400,000
Intergovernmental	$15,000	$2,645,094	$400,000
Miscellaneous	$47,344	$40,000	$45,000
Transfers In	$327,975	$0	$0
Expenses	$332,704	$4,103,159	$2,444,674
Personnel Services	$114,719	$169,407	$133,802
Materials and Services	$30,495	$1,728,447	$2,296,028
Capital Outlay	$174,734	$2,195,305	$192
Transfers Out	$12,756	$10,000	$14,652

Full-Time Equivalents (FTE)

	FY 2024-25	FY 2025-26	FY 2026-27
Affordable Housing Fund	0.75	1.00	0.75

Budget Document Report

08 - AFFORDABLE HOUSING FUND

Department : 25 - Construction Excise Tax
Section : 000 - No Section
Program: 000 - No Program

2024 ACTUAL	2025 ACTUAL	2026 AMENDED BUDGET			2027 PROPOSED BUDGET	2027 APPROVED BUDGET	2027 COUNCIL BUDGET ADOPTION
				RESOURCES			
				BEGINNING FUND BALANCE			
306,064	908,561	1,168,468	**4090**	**Beginning Fund Balance**	1,599,674	0	0
				Estimated July 1 undesignated carryover from the prior year.			
306,064	**908,561**	**1,168,468**		**TOTAL BEGINNING FUND BALANCE**	**1,599,674**	**0**	**0**
				LICENSES AND PERMITS			
307,801	88,456	150,000	**4208-05**	**Construction Excise Tax - Residential**	200,000	0	0
304,074	290,110	100,000	**4208-10**	**Construction Excise Tax - Commercial**	200,000	0	0
611,875	**378,566**	**250,000**		**TOTAL LICENSES AND PERMITS**	**400,000**	**0**	**0**
				MISCELLANEOUS			
84,394	47,344	40,000	**6310**	**Interest**	45,000	0	0
84,394	**47,344**	**40,000**		**TOTAL MISCELLANEOUS**	**45,000**	**0**	**0**
1,002,333	**1,334,471**	**1,458,468**		**TOTAL RESOURCES**	**2,044,674**	**0**	**0**

08 - AFFORDABLE HOUSING FUND

Department : 25 - Construction Excise Tax
Section : 000 - No Section
Program: 000 - No Program

2024 ACTUAL	2025 ACTUAL	2026 AMENDED BUDGET			2027 PROPOSED BUDGET	2027 APPROVED BUDGET	2027 COUNCIL BUDGET ADOPTION
				REQUIREMENTS			
				PERSONNEL SERVICES			
1,482	81	0	7000	Salaries & Wages	0	0	0
23,069	73,679	103,341	7000-05	Salaries & Wages - Regular Full Time	76,336	0	0
				Planning Manager - 0.25 FTE			
				Associate Planner - Housing - 0.50 FTE			
0	721	1,215	7000-20	Salaries & Wages - Overtime	1,001	0	0
386	544	0	7300	Fringe Benefits	0	0	0
1,396	4,528	6,325	7300-05	Fringe Benefits - FICA - Social Security	4,795	0	0
327	1,059	1,516	7300-06	Fringe Benefits - FICA - Medicare	1,121	0	0
0	18,874	34,199	7300-15	Fringe Benefits - PERS - OPSRP - IAP	25,103	0	0
4,947	12,319	18,132	7300-20	Fringe Benefits - Medical Insurance	21,650	0	0
1,500	1,500	2,000	7300-22	Fringe Benefits - VEBA Plan	2,250	0	0
19	44	60	7300-25	Fringe Benefits - Life Insurance	44	0	0
67	184	244	7300-30	Fringe Benefits - Long Term Disability	189	0	0
365	826	1,454	7300-35	Fringe Benefits - Workers' Compensation Insurance	1,021	0	0
5	13	21	7300-37	Fringe Benefits - Workers' Benefit Fund	14	0	0
18	347	900	7300-45	Fringe Benefits - Paid Family Leave City Share	278	0	0
33,579	**114,719**	**169,407**		**TOTAL PERSONNEL SERVICES**	**133,802**	**0**	**0**
				MATERIALS AND SERVICES			
0	0	2,500	7520	Public Notices & Printing	2,000	0	0
34	81	100	7540	Employee Events	200	0	0
				Costs shared city-wide for employee training, materials, and events.			
62	123	138	7610-05	Insurance - Liability	638	0	0
0	0	0	7610-11	Insurance - Cyber liability	29	0	0
0	119	1,500	7660	Materials & Supplies	1,500	0	0
0	0	0	7750	Professional Services	0	0	0

08 - AFFORDABLE HOUSING FUND

Department : 25 - Construction Excise Tax
Section : 000 - No Section
Program: 000 - No Program

2024 ACTUAL	2025 ACTUAL	2026 AMENDED BUDGET				2027 PROPOSED BUDGET	2027 APPROVED BUDGET	2027 COUNCIL BUDGET ADOPTION
0	977	9,520	7750-01	**Professional Services - Audit & other city-wide prof svc**		480	0	0
			Costs shared city-wide for audit, Section 125 plan administrative fees, and other miscellaneous professional service expenses					
0	1,457	1,249	7840	**M & S Computer Charges**		1,788	0	0
			I.S. Fund materials & supplies costs shared city-wide					
			Sent from Allocation "Materials & Services-Shared - IS Cost Allocation - M&S Shared (Afford Hsing Fund)" (100.00%)		1,788			
3,428	0	0	7840-68	**M & S Computer Charges - Affordable Housing**		0	0	0
0	0	588,520	8016	**Affordable Housing Programs**		709,154	0	0
			26 Rollover		709,154			
44,349	12,738	22,500	8018	**Construction Excise Tax expense**		30,000	0	0
			Residential CET - OR Housing Fund (15% Residential)					
0	0	652,420	8226	**Developer Incentives**		1,150,240	0	0
			26 Rollover		796,240			
			27 Projections		354,000			
47,874	**15,495**	**1,278,447**		**TOTAL MATERIALS AND SERVICES**		**1,896,028**	**0**	**0**
				CAPITAL OUTLAY				
0	59	211	8750	**Capital Outlay Computer Charges**		192	0	0
			I.S. Fund capital outlay costs shared city-wide					
			Sent from Allocation "Capital Outlay-Shared - IS Cost Allocation - CO Shared (Afford Hsing Fund)" (100.00%)		192			
0	**59**	**211**		**TOTAL CAPITAL OUTLAY**		**192**	**0**	**0**
				TRANSFERS OUT				
4,989	3,303	2,500	9700-01	**Transfers Out - General Fund**		2,652	0	0
			Administration & Finance personnel services support		2,652			
7,330	9,453	7,500	9700-70	**Transfers Out - Building**		12,000	0	0
			Building personnel services support		12,000			
12,319	**12,756**	**10,000**		**TOTAL TRANSFERS OUT**		**14,652**	**0**	**0**

Budget Document Report

08 - AFFORDABLE HOUSING FUND

Department : 25 - Construction Excise Tax
Section : 000 - No Section
Program: 000 - No Program

2024 ACTUAL	2025 ACTUAL	2026 AMENDED BUDGET			2027 PROPOSED BUDGET	2027 APPROVED BUDGET	2027 COUNCIL BUDGET ADOPTION
				CONTINGENCIES			
0	0	0	9800	Contingencies	0	0	0
0	**0**	**0**		**TOTAL CONTINGENCIES**	**0**	**0**	**0**
				ENDING FUND BALANCE			
908,561	1,191,442	403	9999	Unappropriated Ending Fd Balance	0	0	0
908,561	**1,191,442**	**403**		**TOTAL ENDING FUND BALANCE**	**0**	**0**	**0**
1,002,333	**1,334,471**	**1,458,468**		**TOTAL REQUIREMENTS**	**2,044,674**	**0**	**0**

Budget Document Report

08 - AFFORDABLE HOUSING FUND

Department : 26 - Grants
Section : 000 - No Section
Program: 000 - No Program

2024 ACTUAL	2025 ACTUAL	2026 AMENDED BUDGET			2027 PROPOSED BUDGET	2027 APPROVED BUDGET	2027 COUNCIL BUDGET ADOPTION
				RESOURCES			
				BEGINNING FUND BALANCE			
813	-113,137	0	4008-01	Designated Begin Fd Balance - Affordable Housing - Grants	40,163	0	0
813	**-113,137**	**0**		**TOTAL BEGINNING FUND BALANCE**	**40,163**	**0**	**0**
				INTERGOVERNMENTAL			
0	15,000	450,000	4520	Community Development Block Grnt	400,000	0	0
				McMinnville Housing Rehabilitation Program			
0	0	195,094	4771-05	Business Oregon (State) MV Advancement-Infrastructure	0	0	0
0	0	2,000,000	4771-10	Business Oregon (State) Holt Homes-Water Infrastructure	0	0	0
1,465,106	0	0	4776-05	OR Dept of Administrative Svcs - Navigation Center Grant	0	0	0
19,525	0	0	4779-05	YCAP - Navigation Center Grant	0	0	0
609,500	0	0	5015	Yamhill Community Care Org	0	0	0
2,094,131	**15,000**	**2,645,094**		**TOTAL INTERGOVERNMENTAL**	**400,000**	**0**	**0**
				TRANSFERS IN			
567,200	327,975	0	6900-01	Transfers In - General Fund	0	0	0
567,200	**327,975**	**0**		**TOTAL TRANSFERS IN**	**0**	**0**	**0**
2,662,144	**229,838**	**2,645,094**		**TOTAL RESOURCES**	**440,163**	**0**	**0**

Budget Document Report

08 - AFFORDABLE HOUSING FUND

Department : 26 - Grants
Section : 000 - No Section
Program: 000 - No Program

2024 ACTUAL	2025 ACTUAL	2026 AMENDED BUDGET				2027 PROPOSED BUDGET	2027 APPROVED BUDGET	2027 COUNCIL BUDGET ADOPTION
				REQUIREMENTS				
				MATERIALS AND SERVICES				
0	0	0	7660	Materials & Supplies		0	0	0
0	0	0	7660-25	Materials & Supplies - Grants		0	0	0
300,000	0	450,000	7750	Professional Services		0	0	0
0	15,000	0	7750-04	Professional Services - Grants		400,000	0	0
				CDBG Housing Rehabilitation	400,000			
300,000	**15,000**	**450,000**		**TOTAL MATERIALS AND SERVICES**		**400,000**	**0**	**0**
				CAPITAL OUTLAY				
2,388,940	174,675	0	8800	Building Improvements		0	0	0
0	0	2,195,094	8800-02	Building Improvements - Grants		0	0	0
				Infrastructure for Holt Home and MV Advancements Workforce Housing				
2,388,940	**174,675**	**2,195,094**		**TOTAL CAPITAL OUTLAY**		**0**	**0**	**0**
				TRANSFERS OUT				
86,342	0	0	9700-01	Transfers Out - General Fund		0	0	0
86,342	**0**	**0**		**TOTAL TRANSFERS OUT**		**0**	**0**	**0**
				ENDING FUND BALANCE				
-113,137	40,163	0	9908-01	Designated Ending Fund Balance - Affordable Housing - Grants		40,163	0	0
-113,137	**40,163**	**0**		**TOTAL ENDING FUND BALANCE**		**40,163**	**0**	**0**
2,662,144	**229,838**	**2,645,094**		**TOTAL REQUIREMENTS**		**440,163**	**0**	**0**

Budget Document Report

08 - AFFORDABLE HOUSING FUND

Department : N/A
Section : N/A
Program: N/A

2024 ACTUAL	2025 ACTUAL	2026 AMENDED BUDGET		2027 PROPOSED BUDGET	2027 APPROVED BUDGET	2027 COUNCIL BUDGET ADOPTION
3,664,478	1,564,309	4,103,562	**TOTAL RESOURCES**	2,484,837	0	0
3,664,478	1,564,309	4,103,562	**TOTAL REQUIREMENTS**	2,484,837	0	0


TELECOMMUNICATIONS
City of McMinnville
FY 2026-27

Telecommunications Fund

Core Services

The Telecommunications Fund supports community media services provided by McMinnville Community Media (MCM), ensuring public access to information, communication tools, and local programming.

Key service areas include:

- Community Media Operations:
  - Management and operation of public, education, and government (PEG) access channels
  - Provision of a public forum for community expression, information sharing, and discussion of public issues
- Access and Equity:
  - Ensures equitable public access to media channels, equipment, and facilities
  - Supports community use of media resources and content creation
- Media Literacy and Training:
  - Provides training and support to help residents develop media and communication skills

Budget Highlights

The Telecommunications Fund accounts for franchise fee revenues and Public, Education, and Government (PEG) fees that support local community media services.

Key highlights include:

- Cable Franchise Fees:
  - The City collects a 5% franchise fee on cable services provided by Ziply Fiber and Comcast
  - Of this, 2.25% is allocated to the Telecommunications Fund, with the remaining portion supporting the General Fund
  - Revenues in this fund are passed through to McMinnville Community Media (MCM)
- PEG Fees (Public, Education, and Government):
  - The City collects a 1.5% PEG fee on cable provider gross revenues
  - These funds are restricted for capital purposes and are also passed through to MCM

Challenges & Opportunities

The Telecommunications Fund continues to be impacted by shifts in the cable industry, with declining subscriber bases and evolving revenue models affecting long-term funding stability.

- Declining Revenue Base:
  Franchise and PEG fee revenues have shown recent declines, particularly as traditional cable subscriptions decrease. Revenues from Ziply Fiber are now minimal, contributing less than $5,000 annually.
- Reliance on Primary Provider:
  The fund is increasingly reliant on Comcast, with FY2026–27 revenues projected at approximately $105,000. Modest rate increases are expected to partially offset continued customer declines.
- Revenue Model Transition:
  The renewed Comcast franchise agreement (effective December 2024) establishes a more sustainable PEG funding model by shifting from a subscriber-based structure to one based on gross revenues.
- Long-Term Sustainability:
  Continued changes in how residents consume media and access content present ongoing challenges for maintaining stable funding levels to support community media services.

Department Cost Summary

	FY 2024-25 Actual	FY 2025-26 Budget	FY 2026-27 Proposed Budget
Revenues	$177,470	$173,150	$173,675
Licenses and Permits	$177,359	$173,050	$173,575
Miscellaneous	$111	$100	$100
Expenses	$177,359	$173,050	$173,575
Materials and Services	$177,359	$173,050	$173,575

Full-Time Equivalents (FTE)

	FY 2024-25	FY 2025-26	FY 2026-27

10 - TELECOMMUNICATIONS FUND

Department : No Department
Section : 000 - No Section
Program: 000 - No Program

2024 ACTUAL	2025 ACTUAL	2026 AMENDED BUDGET			2027 PROPOSED BUDGET	2027 APPROVED BUDGET	2027 COUNCIL BUDGET ADOPTION
				RESOURCES			
				BEGINNING FUND BALANCE			
2,005	2,123	2,243	**4090**	**Beginning Fund Balance**	2,334	0	0
				Estimated July 1 carryover from the prior year			
2,005	**2,123**	**2,243**		**TOTAL BEGINNING FUND BALANCE**	**2,334**	**0**	**0**
				LICENSES AND PERMITS			
7,257	4,410	800	**4205-07**	**Franchise Fees - Ziply-Cable**	2,475	0	0
				Cable franchise fee is 5% and is allocated to General Fund Non-Departmental (2.75%) and Telecommunications Fund (2.25%). 2.25% allocated to Telecommunications Fund is distributed to McMinnville Community Media (MCM) for management of local public access channel. Note: Estimating decrease due to company's possible reduction of services.			
126,005	112,498	122,000	**4205-15**	**Franchise Fees - Comcast Communications-Cable**	105,000	0	0
				Cable franchise fee is 5% and is allocated to General Fund Non-Departmental (2.75%) and Telecommunications Fund (2.25%). 2.25% allocated to Telecommunications Fund is distributed to McMinnville Community Media (MCM) for management of local public access channel.			
1,411	793	250	**4275-07**	**Subscriber Fees - PEG - Ziply-Cable**	1,100	0	0
				$1 per month subscriber fee received from Ziply Fiber for public access channel capital expenditures; passed through to McMinnville Community Media (MCM). Note: Estimating decrease due to company's possible reduction of services.			
45,686	59,658	50,000	**4275-15**	**Subscriber Fees - PEG - Comcast-Cable**	65,000	0	0
				Cable franchise is for $1 per month subscriber fee received from Comcast for public access channel capital expenditures; passed through to McMinnville Community Media (MCM).			
180,359	**177,359**	**173,050**		**TOTAL LICENSES AND PERMITS**	**173,575**	**0**	**0**
				MISCELLANEOUS			
118	111	100	**6310**	**Interest**	100	0	0
118	**111**	**100**		**TOTAL MISCELLANEOUS**	**100**	**0**	**0**
182,482	**179,594**	**175,393**		**TOTAL RESOURCES**	**176,009**	**0**	**0**

10 - TELECOMMUNICATIONS FUND

Department : No Department
Section : 000 - No Section
Program: 000 - No Program

2024 ACTUAL	2025 ACTUAL	2026 AMENDED BUDGET			2027 PROPOSED BUDGET	2027 APPROVED BUDGET	2027 COUNCIL BUDGET ADOPTION
				REQUIREMENTS			
				MATERIALS AND SERVICES			
126,005	113,241	122,000	**8170-05**	**McMinnville Community Media - Comcast Franchise Fees-Cable**	105,000	0	0
				Comcast cable franchise fee passed through to McMinnville Community Media (MCM) for management of local public access channel.			
7,257	3,667	800	**8170-07**	**McMinnville Community Media - Ziply Franchise Fee-Cable**	2,475	0	0
				Ziply cable franchise fee passed through to McMinnville Community Media (MCM) for management of local public access channel. Note: Estimating decrease due to company's possible reduction of services.			
45,686	59,658	50,000	**8170-15**	**McMinnville Community Media - PEG Access Support-Comcast**	65,000	0	0
				City pass through to McMinnville Community Media (MCM) of the $1 per month subscriber fee collected by Comcast. Fee is required to be spent on cable access channel capital equipment.			
1,411	793	250	**8170-17**	**McMinnville Community Media - PEG Access Support-Ziply**	1,100	0	0
				City pass through to McMinnville Community Media (MCM) of the $1 per month subscriber fee collected by Ziply. Fee is required to be spent on cable access channel capital equipment. Note: Estimating decrease due to company's possible reduction of services.			
180,359	**177,359**	**173,050**		**TOTAL MATERIALS AND SERVICES**	**173,575**	**0**	**0**
				CONTINGENCIES			
0	0	1,500	**9800**	**Contingencies**	1,500	0	0
0	**0**	**1,500**		**TOTAL CONTINGENCIES**	**1,500**	**0**	**0**
				ENDING FUND BALANCE			
2,123	2,234	843	**9999**	**Unappropriated Ending Fd Balance**	934	0	0
				Undesignated carryover from proposed budget year to subsequent year, includes excess (deficit) of revenues over (under) expenditures from proposed budget year operations.			
2,123	**2,234**	**843**		**TOTAL ENDING FUND BALANCE**	**934**	**0**	**0**
182,482	**179,594**	**175,393**		**TOTAL REQUIREMENTS**	**176,009**	**0**	**0**

Budget Document Report

10 - TELECOMMUNICATIONS FUND

Department : N/A
Section : N/A
Program: N/A

2024 ACTUAL	2025 ACTUAL	2026 AMENDED BUDGET		2027 PROPOSED BUDGET	2027 APPROVED BUDGET	2027 COUNCIL BUDGET ADOPTION
182,482	179,594	175,393	**TOTAL RESOURCES**	176,009	0	0
182,482	179,594	175,393	**TOTAL REQUIREMENTS**	176,009	0	0


EMERGENCY
COMMUNICATIONS
City of McMinnville
FY 2026-27

Emergency Communications Fund

Core Services

The Emergency Communications Fund supports the City's public safety communication systems and participation in regional dispatch services.

Key service areas include:

- Public Safety Radio System:
  - Maintenance and operation of the McMinnville Public Safety Radio System
  - Covers equipment repair and ongoing maintenance agreements
- Regional Dispatch Services:
  - Funding for the City's membership contribution to Yamhill Communications Agency (YCOM)
  - Costs are allocated based on a proportional formula among partner agencies

Budget Highlights

The Emergency Communications Fund supports the City's participation in regional dispatch services and ongoing maintenance of communication systems.

Key highlights include:

- Dispatch Services (YCOM):
  - Transfer from the General Fund of $732,892, reflecting an assumed 10% increase in the City's contribution to regional dispatch operations and member fees through Yamhill Communications Agency (YCOM)
- Telephone Franchise Fees:
  - The City collects a 7% franchise fee from Ziply Fiber
  - 3% is allocated to the Emergency Communications Fund, with the remaining 4% supporting the General Fund
- System User Fees:
  - Revenue collected from the McMinnville School District (SD 40) and Linfield University
  - Helps offset costs associated with equipment maintenance agreements and repairs

Challenges & Opportunities

The Emergency Communications Fund is facing increasing pressure from aging infrastructure, rising system costs, and the need to maintain interoperability with regional partners.

- System Maintenance and Replacement Funding:
  Identifying sustainable funding sources for ongoing maintenance and eventual replacement of the City's public safety radio system remains a key challenge.
- Aging Infrastructure:
  Both the County's system and the City's system are approaching end-of-life, requiring near-term planning for replacement and long-term investment.
- Rising Costs:
  Increasing dispatch service costs and system maintenance expenses continue to put pressure on available funding.
- Interoperability Requirements:
  Maintaining compatibility with regional partners remains critical, particularly as agencies transition to newer technologies and systems.
- Regional Collaboration Opportunity:
  With multiple agencies evaluating system replacement, there is an opportunity within the next 1–3 years to pursue a regional approach. A shared system could improve interoperability with 800 MHz partners (e.g., Newberg, OSP, TVFR) while potentially creating efficiencies in long-term costs and operations.

Department Cost Summary

	FY 2024-25 Actual	FY 2025-26 Budget	FY 2026-27 Proposed Budget
Revenues	$689,751	$755,204	$768,417
Licenses and Permits	$18,115	$22,100	$6,200
Intergovernmental	$8,000	$8,000	$8,000
Charges for Services	$12,633	$14,666	$14,325
Miscellaneous	$8,133	$7,000	$7,000
Transfers In	$642,869	$703,438	$732,892

Full-Time Equivalents (FTE)

	FY 2024-25	FY 2025-26	FY 2026-27

	FY 2024-25 Actual	FY 2025-26 Budget	FY 2026-27 Proposed Budget
Expenses	$685,818	$756,420	$774,496
Materials and Services	$646,312	$716,876	$772,152
Capital Outlay	$0	$0	$0
Debt Service	$37,172	$37,173	$0
Transfers Out	$2,334	$2,371	$2,344

15 - EMERGENCY COMMUNICATIONS FUND

Department : No Department
Section : 000 - No Section
Program: 000 - No Program

2024 ACTUAL	2025 ACTUAL	2026 AMENDED BUDGET			2027 PROPOSED BUDGET	2027 APPROVED BUDGET	2027 COUNCIL BUDGET ADOPTION
				RESOURCES			
				BEGINNING FUND BALANCE			
154,231	170,007	169,991	**4090**	**Beginning Fund Balance**	168,354	0	0
				Estimated July 1 carryover from the prior year			
154,231	**170,007**	**169,991**		**TOTAL BEGINNING FUND BALANCE**	**168,354**	**0**	**0**
				LICENSES AND PERMITS			
5,939	6,828	5,000	**4205-06**	**Franchise Fees - Miscellaneous-Telecommunications**	6,200	0	0
				Telephone franchise fee is 7% and is allocated to General Fund Non-Departmental (4%) and Emergency Communications Fund (3%). 3% allocated to Emergency Communications Fund is dedicated to "Enhanced 911" emergency communications system.			
17,118	11,287	17,100	**4205-08**	**Franchise Fees - Ziply-Telephone**	0	0	0
				Telephone franchise fee is 7% and is allocated to General Fund Non-Departmental (4%) and Emergency Communications Fund (3%). 3% allocated to Emergency Communications Fund is dedicated to "Enhanced 911" emergency communications system.			
				Budget Note: No payments received in FY26 and unable to reach franchisee. This has been turned over to legal for resolution but no revenue anticipated.			
23,057	**18,115**	**22,100**		**TOTAL LICENSES AND PERMITS**	**6,200**	**0**	**0**
				INTERGOVERNMENTAL			
0	0	0	**4760**	**OR State 911 Emergency Services**	0	0	0
				SB 1559, effective January 1, 213, requires the State to distribute 911 emergency excise taxes directly to 911 jurisdictions. As a result, 911 taxes are no longer received by the City and passed through to YCOM.			
8,000	8,000	8,000	**5040-05**	**Yamhill Communications Agency - Radio System**	8,000	0	0
				City funds for radio equipment reserve held by Yamhill County			
8,000	**8,000**	**8,000**		**TOTAL INTERGOVERNMENTAL**	**8,000**	**0**	**0**
				CHARGES FOR SERVICES			
15,480	12,633	14,666	**5325**	**System Access Fees**	14,325	0	0
				Fees charged for access to City's radio system.			
15,480	**12,633**	**14,666**		**TOTAL CHARGES FOR SERVICES**	**14,325**	**0**	**0**

Budget Document Report **15 - EMERGENCY COMMUNICATIONS FUND**

Department : **No Department**
Section : **000 - No Section**
Program: **000 - No Program**

2024 ACTUAL	2025 ACTUAL	2026 AMENDED BUDGET				2027 PROPOSED BUDGET	2027 APPROVED BUDGET	2027 COUNCIL BUDGET ADOPTION
				MISCELLANEOUS				
7,381	8,133	7,000	**6310**	**Interest**		7,000	0	0
7,381	**8,133**	**7,000**		**TOTAL MISCELLANEOUS**		**7,000**	**0**	**0**
				TRANSFERS IN				
577,972	642,869	703,438	**6900-01**	**Transfers In - General Fund**		732,892	0	0
				General Fund Police support for YCOM dispatching services	732,892			
577,972	**642,869**	**703,438**		**TOTAL TRANSFERS IN**		**732,892**	**0**	**0**
786,121	**859,758**	**925,195**		**TOTAL RESOURCES**		**936,771**	**0**	**0**

Budget Document Report

15 - EMERGENCY COMMUNICATIONS FUND

Department : **No Department**
Section : **000 - No Section**
Program: **000 - No Program**

2024 ACTUAL	2025 ACTUAL	2026 AMENDED BUDGET				2027 PROPOSED BUDGET	2027 APPROVED BUDGET	2027 COUNCIL BUDGET ADOPTION
				REQUIREMENTS				
				MATERIALS AND SERVICES				
1,436	3,916	11,300	**7720-06**	**Repairs & Maintenance - Equipment**		2,000	0	0
				IP address for radio system	2,000			
33,093	35,243	37,900	**7750**	**Professional Services**		36,000	0	0
				Day Wireless Radio Maintenance	36,000			
1,063	1,458	1,410	**7750-01**	**Professional Services - Audit & other city-wide prof svc**		1,260	0	0
				Costs shared city-wide for audit, Section 125 plan administrative fees, and other miscellaneous professional service expenses				
540,800	605,696	666,266	**8180-05**	**YCOM - Other Governmental Services**		732,892	0	0
				City's support for dispatching emergency communication services provided by Yamhill Communications Agency (YCOM).				
576,392	**646,312**	**716,876**		**TOTAL MATERIALS AND SERVICES**		**772,152**	**0**	**0**
				CAPITAL OUTLAY				
0	0	0	**8710**	**Equipment**		0	0	0
0	**0**	**0**		**TOTAL CAPITAL OUTLAY**		**0**	**0**	**0**
				DEBT SERVICE				
32,903	34,268	35,691	**9520-05**	**Equipment-Lease Purchase - Principal**		0	0	0
				Paid in full September 2025				
4,269	2,903	1,482	**9520-10**	**Equipment-Lease Purchase - Interest**		0	0	0
				Paid in full September 2025				
37,172	**37,172**	**37,173**		**TOTAL DEBT SERVICE**		**0**	**0**	**0**
				TRANSFERS OUT				
2,550	2,334	2,371	**9700-01**	**Transfers Out - General Fund**		2,344	0	0
				Finance personnel services support	2,344			
2,550	**2,334**	**2,371**		**TOTAL TRANSFERS OUT**		**2,344**	**0**	**0**

15 - EMERGENCY COMMUNICATIONS FUND

Department : No Department
Section : 000 - No Section
Program: 000 - No Program

2024 ACTUAL	2025 ACTUAL	2026 AMENDED BUDGET			2027 PROPOSED BUDGET	2027 APPROVED BUDGET	2027 COUNCIL BUDGET ADOPTION
				CONTINGENCIES			
0	0	50,000	9800	Contingencies	50,000	0	0
0	**0**	**50,000**		**TOTAL CONTINGENCIES**	**50,000**	**0**	**0**
				ENDING FUND BALANCE			
170,007	173,940	118,775	9999	Unappropriated Ending Fd Balance	112,275	0	0
				Undesignated carryover from proposed budget year to subsequent year, includes excess (deficit) of revenues over (under) expenditures from proposed budget year operations			
170,007	**173,940**	**118,775**		**TOTAL ENDING FUND BALANCE**	**112,275**	**0**	**0**
786,121	**859,758**	**925,195**		**TOTAL REQUIREMENTS**	**936,771**	**0**	**0**

Budget Document Report

15 - EMERGENCY COMMUNICATIONS FUND

Department : N/A
Section : N/A
Program: N/A

2024 ACTUAL	2025 ACTUAL	2026 AMENDED BUDGET		2027 PROPOSED BUDGET	2027 APPROVED BUDGET	2027 COUNCIL BUDGET ADOPTION
786,121	859,758	925,195	**TOTAL RESOURCES**	936,771	0	0
786,121	859,758	925,195	**TOTAL REQUIREMENTS**	936,771	0	0


STREET FUND
City of McMinnville
FY 2026-27

Street Fund

Core Services

The Street Maintenance Division is responsible for maintaining the City's transportation system, supporting safe and reliable travel for all users. This includes approximately 120.5 centerline miles of streets and related infrastructure such as signage, pavement markings, rights-of-way, and stormwater facilities.

Key service areas include:

- Pavement Maintenance and Repair:
  - Coordination and support of preservation projects such as overlays and slurry seals
  - Localized repairs including potholes, patching, and crack sealing
  - Condition-based maintenance to extend pavement life
- Pedestrian Facilities:
  - Installation and maintenance of sidewalks, accessible ramps, and crosswalk markings
  - Accessible parking space installation and maintenance
  - Coordination with property owners for sidewalk repairs where applicable
- Stormwater Management:
  - Street sweeping (residential, arterial, and downtown) to support water quality requirements
  - Maintenance of stormwater conveyance and treatment facilities
  - Catch basin cleaning in coordination with Wastewater crews
  - Seasonal curbside leaf collection
- Right-of-Way and Streetscape Maintenance:
  - Ongoing maintenance of City-owned rights-of-way, beautification areas, and undeveloped corridors
  - Use of City staff, contractors, and volunteer groups (Adopt-A-Road)
- Traffic Operations and Safety:
  - Installation and maintenance of street signage and pavement markings
  - Driver feedback sign program to address speeding concerns
  - Coordination with partner agencies for traffic signal and striping maintenance
  - Investigation of traffic and parking concerns
- Street Trees:
  - Maintenance and management of street trees in support of Tree City USA designation

Contracted pruning, plan review support, and storm response
- Community and Event Support:
  Traffic control and logistical support for community events
- Emergency Response:
  Response to weather events, accidents, flooding, and hazardous material incidents
  Snow and ice operations, debris removal, and drainage system support
- Fleet and Equipment Maintenance:
  Maintenance and repair of City vehicles and equipment (excluding Police fleet)
  Management of over 80 vehicles and 190 pieces of equipment

Budget Highlights

The FY2026–27 Street Fund budget focuses on maintaining core transportation services, addressing regulatory requirements, and making targeted investments in equipment and operations. As with prior years, expenditures will be closely aligned with actual revenues, with flexibility to scale back if needed.

Key highlights include:
- Street Sweeping Program (In-House Transition):
  Proposal to transition from contracted to in-house street sweeping services
  Includes 1.0 FTE, equipment, fuel, maintenance, and asset renewal funding
  Equipment includes one new sweeper, one used unit for redundancy, and debris boxes for material handling
  Required to meet TMDL regulatory requirements
  Cost difference between contract and in-house service is now minimal, with expected improvements in service quality, responsiveness, and operational flexibility
- Operations Facility Replacement (Partial Funding):
  Includes 50% funding toward replacement of the aging modular office at the Operations site
  Existing structure is over 40 years old and at the end of its useful life
- Seasonal Staffing Support:
  Continues funding for seasonal labor to support stormwater facility maintenance and overall system upkeep
- Fleet and Equipment Investment:
  Funding to replace a ¾-ton utility pickup
  Continued investment in a fleet/equipment reserve to support planned replacement cycles
- Pavement Maintenance (Stop-Gap Strategy):
  Continued focus on localized pavement repairs, particularly on collector streets

Work remains a temporary measure where full rehabilitation is not currently feasible

- Gas Tax Transfer Adjustment:
  No gas tax transfer to the Transportation Fund in FY2026–27 due to the addition of the street sweeping program
  Anticipated to be restored in a future budget cycle
- Volunteer and Community Programs:
  Continued support for the "Adopt-A-Road" program, with active participation from community groups
- Traffic Safety and Asset Maintenance:
  Ongoing maintenance of traffic signage and pavement markings
  Continued use of rotating driver feedback signs to address speeding concerns
  Annual retro-reflectivity assessments to prioritize sign and marking replacements and ensure compliance with federal standards

Challenges & Opportunities

The Street Maintenance Division continues to balance system growth, regulatory requirements, and aging infrastructure with limited and, in some cases, incomplete funding sources.

- Maintenance Planning and Continuous Improvement:
  Ongoing efforts to modernize the computerized maintenance management system (CMMS) and refine service levels, performance standards, and operational priorities remain a focus.
- Stormwater Funding Gap:
  There is currently no dedicated funding source for stormwater system improvements. While limited maintenance is supported through existing resources, funding is not available to address system deficiencies or capital needs.
  Increased workload from stormwater facilities and regulatory requirements, including DEQ-issued TMDL mandates, continues to add pressure
  Development of a sustainable funding strategy for stormwater remains a priority
- Regulatory Requirements (TMDL):
  Implementation of water quality requirements, including mercury TMDL limits for the Willamette River, will require ongoing coordination and investment across Public Works functions.
- Camping and Behavioral Impacts:
  Camping-related impacts continue to require staff time and contractor resources, often on a reactive basis. As activity shifts to undeveloped areas, impacts to City resources have increased.
- Fleet and Equipment Renewal:

The Division manages approximately 38 fleet units with an estimated replacement value of $3.0 million

Prior improvements were supported by one-time grant funding, and a long-term, sustainable replacement strategy remains in development

Continued reliance on condition-based replacement, repurposing equipment, and acquiring surplus units helps manage costs but does not fully address long-term needs

- Partnerships and Coordination:

Ongoing collaboration with regional partners, including ODOT, Yamhill County, and other local agencies, remains critical to delivering services and leveraging resources. Exploring additional intergovernmental agreements (IGAs) to more efficiently fund and deliver services with regional partners remains an ongoing priority.

Department Cost Summary

	FY 2024-25 Actual	FY 2025-26 Budget	FY 2026-27 Proposed Budget
Revenues	$2,998,282	$2,870,050	$3,335,050
Licenses and Permits	$14	$50	$50
Intergovernmental	$2,895,499	$2,775,000	$2,825,000
Miscellaneous	$102,770	$95,000	$80,000
Transfers In	$0	$0	$430,000
Expenses	$3,517,566	$3,183,709	$4,050,251
Personnel Services	$1,232,857	$1,304,659	$1,513,070
Materials and Services	$1,430,484	$1,537,186	$1,334,853
Capital Outlay	$37,002	$18,583	$838,272
Transfers Out	$817,223	$323,281	$364,056

Full-Time Equivalents (FTE)

	FY 2024-25	FY 2025-26	FY 2026-27
Street Fund	9.97	10.57	11.70

Budget Document Report

20 - STREET FUND

Department : **No Department**
Section : **000 - No Section**
Program: **000 - No Program**

2024 ACTUAL	2025 ACTUAL	2026 AMENDED BUDGET			2027 PROPOSED BUDGET	2027 APPROVED BUDGET	2027 COUNCIL BUDGET ADOPTION
				RESOURCES			
				BEGINNING FUND BALANCE			
2,263,203	2,413,870	1,364,142	**4090**	**Beginning Fund Balance**	1,634,021	0	0
				Estimated July 1 undesignated carryover from prior year			
0	0	60,000	**4092**	**Designated Begin Fund Balance-Capital Replacement Reserve**	90,000	0	0
				Designated Beginning Fund Balance reserve for future vehicle and equipment acquisition.			
2,263,203	**2,413,870**	**1,424,142**		**TOTAL BEGINNING FUND BALANCE**	**1,724,021**	**0**	**0**
				LICENSES AND PERMITS			
12	14	50	**4300**	**Bicycle Fees**	50	0	0
12	**14**	**50**		**TOTAL LICENSES AND PERMITS**	**50**	**0**	**0**
				INTERGOVERNMENTAL			
0	15,768	0	**4545**	**Federal FEMA Grant**	0	0	0
248,974	33,778	0	**4590-30**	**ODOT Federal Grants - Hwy Infrastruct Prog(HIP-CRRSAA)**	0	0	0
2,707,786	2,816,577	2,775,000	**4740**	**OR State Gas Taxes**	2,825,000	0	0
				State highway revenues (fuel taxes, license fees, weight-mile taxes) distributed monthly to cities on a per capita basis.			
0	29,375	0	**4777**	**OR Department of Transportation**	0	0	0
2,956,759	**2,895,499**	**2,775,000**		**TOTAL INTERGOVERNMENTAL**	**2,825,000**	**0**	**0**
				MISCELLANEOUS			
108,367	84,144	85,000	**6310**	**Interest**	70,000	0	0
565	4,993	10,000	**6600**	**Other Income**	10,000	0	0
3,719	13,632	0	**6600-06**	**Other Income - Paid Leave OR**	0	0	0
112,651	**102,770**	**95,000**		**TOTAL MISCELLANEOUS**	**80,000**	**0**	**0**
				TRANSFERS IN			
0	0	0	**6900-45**	**Transfers In - Transportation**	430,000	0	0
				Transfer to support purchase of new street sweeper 430,000			

20 - STREET FUND

Department : No Department
Section : 000 - No Section
Program: 000 - No Program

2024 ACTUAL	2025 ACTUAL	2026 AMENDED BUDGET			2027 PROPOSED BUDGET	2027 APPROVED BUDGET	2027 COUNCIL BUDGET ADOPTION
7,225	0	0	6900-85	Transfers In - Insurance Services	0	0	0
7,225	**0**	**0**		**TOTAL TRANSFERS IN**	**430,000**	**0**	**0**
5,339,850	**5,412,152**	**4,294,192**		**TOTAL RESOURCES**	**5,059,071**	**0**	**0**

20 - STREET FUND

Department : No Department
Section : 000 - No Section
Program: 000 - No Program

2024 ACTUAL	2025 ACTUAL	2026 AMENDED BUDGET			2027 PROPOSED BUDGET	2027 APPROVED BUDGET	2027 COUNCIL BUDGET ADOPTION
				REQUIREMENTS			
				PERSONNEL SERVICES			
1,697	1,244	0	**7000**	**Salaries & Wages**	0	0	0
560,524	647,586	661,760	**7000-05**	**Salaries & Wages - Regular Full Time**	764,784	0	0
				Management Support Specialist, Senior - 0.20 FTE			
				Maintenance & Operations - Supervisor - Street - 0.95 FTE			
				Maintenance & Operations - Supervisor - Park Maint - 0.05 FTE			
				Wastewater Svcs Supervisor-Conveyance - 0.15 FTE			
				Mechanic - Ops & Maint - 0.45 FTE			
				Senior Utility Worker - 1.00 FTE			
				Senior Utility Worker - WWS - 0.15 FTE			
				Utility Worker II - 5.00 FTE			
				Utility Worker II - WWS - 0.60 FTE			
				Management Support Specialist - Senior - 0.50 FTE			
				Maintenance & Operations - Superintendent - 0.50 FTE			
57,025	80,122	92,051	**7000-15**	**Salaries & Wages - Temporary**	98,874	0	0
				Extra Help - Streets - 2.15 FTE			
10,472	9,257	13,500	**7000-20**	**Salaries & Wages - Overtime**	13,996	0	0
40	120	180	**7000-37**	**Salaries & Wages - Medical Opt Out Incentive**	0	0	0
491	991	0	**7300**	**Fringe Benefits**	0	0	0
37,509	44,084	46,435	**7300-05**	**Fringe Benefits - FICA - Social Security**	54,415	0	0
8,772	10,310	11,128	**7300-06**	**Fringe Benefits - FICA - Medicare**	12,726	0	0
183,697	227,908	233,084	**7300-15**	**Fringe Benefits - PERS - OPSRP - IAP**	261,273	0	0
141,678	155,822	177,326	**7300-20**	**Fringe Benefits - Medical Insurance**	238,627	0	0
17,900	20,400	21,150	**7300-22**	**Fringe Benefits - VEBA Plan**	24,750	0	0
467	467	496	**7300-25**	**Fringe Benefits - Life Insurance**	564	0	0
1,405	1,485	1,562	**7300-30**	**Fringe Benefits - Long Term Disability**	1,869	0	0
27,810	28,734	35,171	**7300-35**	**Fringe Benefits - Workers' Compensation Insurance**	33,496	0	0
175	177	218	**7300-37**	**Fringe Benefits - Workers' Benefit Fund**	219	0	0

20 - STREET FUND

Department : 000 - No Department
Section : 000 - No Section
Program: 000 - No Program

2024 ACTUAL	2025 ACTUAL	2026 AMENDED BUDGET				2027 PROPOSED BUDGET	2027 APPROVED BUDGET	2027 COUNCIL BUDGET ADOPTION
0	837	3,990	7300-40	**Fringe Benefits - Unemployment**		4,000	0	0
381	3,314	6,608	7300-45	**Fringe Benefits - Paid Family Leave City Share**		3,477	0	0
89	0	0	7400-10	**Fringe Benefits - Volunteers - Workers' Compensation Insurance**		0	0	0
1,050,132	**1,232,857**	**1,304,659**		**TOTAL PERSONNEL SERVICES**		**1,513,070**	**0**	**0**
				MATERIALS AND SERVICES				
1,626	2,572	2,750	7530	**Training**		3,139	0	0
				Safety meetings, training films, posters, and handouts, etc.				
				CDL Physicals	840			
				CPR/AED/First Aid Recertification	600			
				CDL Driver Annual Consortium Fee	450			
				CDL Random Drug and Alcohol Testingesting	417			
				Safety Meeting	390			
				CDL Randon Drug Testing	267			
				Hearing Tests	175			
551	819	1,000	7540	**Employee Events**		1,700	0	0
				Costs shared city-wide for employee training, materials, and events.				
6,350	8,354	12,750	7550	**Travel & Education**		14,460	0	0
				Registration for professional conferences and reimbursement to employees for approved training programs, licenses, and certifications.				
				APWA Leadership Classes	6,130			
				Executive Forum on Leadership Training	3,000			
				APWA Street Maintenance Short School	2,360			
				Pesticide Recertification Classes	1,320			
				Miscellaneous Training	750			
				APWA Membership Renewal	600			
				Pesticide License Renewal	300			
27,829	26,026	32,000	7590	**Fuel - Vehicle & Equipment**		49,200	0	0
				Fuel costs for vehicles and equipment used for street maintenance services				
				Estimated Additional Fuel Cost	17,200			

20 - STREET FUND

Department : **No Department**
Section : **000 - No Section**
Program: **000 - No Program**

2024 ACTUAL	2025 ACTUAL	2026 AMENDED BUDGET				2027 PROPOSED BUDGET	2027 APPROVED BUDGET	2027 COUNCIL BUDGET ADOPTION
8,761	8,868	12,500	**7600**	**Utilities**		12,500	0	0
			Electric and natural gas for the PW Maintenance and Operations facility at 1900 NE Riverside Dr.					
27,948	30,546	34,181	**7610-05**	**Insurance - Liability**		31,892	0	0
14,308	18,136	22,308	**7610-10**	**Insurance - Property**		18,440	0	0
0	0	0	**7610-11**	**Insurance - Cyber liability**		1,469	0	0
10,459	10,646	11,000	**7620**	**Telecommunications**		11,500	0	0
			Includes funding for redundant communications capability-cell phones and radio system maintenance					
			Employee Cell Phones		6,000			
			Maintenance and Operations Telephone Service		2,750			
			Radios		2,750			
2,531	2,528	2,900	**7650**	**Janitorial**		3,045	0	0
			Contract janitorial services and supplies, and other supplies.					
20,244	16,702	20,000	**7660**	**Materials & Supplies**		21,000	0	0
			Department costs for employee protective clothing, safety gear, general cleaning supplies, office supplies, garbage service, advertisement, printing, postage, and shipping costs.					
			Reoccurring Monthly Purchase Orders for Operational Expenses		6,300			
			Employee Clothing		5,550			
			Pre-approved Annual Purchasing Allocations for Operational Expenses		3,700			
			Miscellaneous Supplies		3,350			
			Advertising		1,500			
			Annual Fire Extinguisher Recertification		600			
65,419	76,875	100,000	**7720**	**Repairs & Maintenance**		99,750	0	0
			Materials and supplies for street maintenance activities					
			Mastic Material		20,000			
			Thermoplastic Pavement Markings		15,000			
			Crack Sealant		12,000			
			Hot Mix Asphalt		12,000			
			Miscellaneous Street Maintenance Items		10,000			
			Traffic Paint		6,000			

Department : No Department
Section : 000 - No Section
Program: 000 - No Program

2024 ACTUAL	2025 ACTUAL	2026 AMENDED BUDGET				2027 PROPOSED BUDGET	2027 APPROVED BUDGET	2027 COUNCIL BUDGET ADOPTION
			Cold Mix Asphalt		6,000			
			Barricade Panels		5,000			
			3/4-0 Gravel		5,000			
			Maintenance and Operations Garbage Pit Disposal		3,000			
			Castings		2,000			
			Barricade Repair		2,000			
			Propane		1,000			
			Portable Restroom Rental		750			
0	0	0	**7720-05**	**Repairs & Maintenance - Inventory-InterDept Projects**		0	0	0
31,201	31,283	30,000	**7720-06**	**Repairs & Maintenance - Equipment**		50,000	0	0
			Repair and maintenance of vehicles and equipment used in street maintenance activities.					
			Miscellaneous Vehicle and Equipment Repairs		20,000			
			Estimated Annual Maintenance Cost		15,000			
			Reoccurring Monthly Purchase Orders for Operational Expenses		5,800			
			Annual Crack Seal Machine Maintenance		3,000			
			Monthly Auto Parts Store Purchase Orders		3,000			
			Annual Maintenance on 83-4 Bucket Truck		1,500			
			Monthly Tire Center Purchase Orders		1,200			
			Annual Maintenance and Operation Shop Lift Inspection		500			
0	0	0	**7720-07**	**Repairs & Maintenance - Inventory-Equipment**		0	0	0
5,385	3,847	4,500	**7720-10**	**Repairs & Maintenance - Building Maintenance**		4,105	0	0
			Street Maintenance Section's shared cost of Public Works Shop buildings and grounds maintenance.					
			Miscellaneous Repairs		2,500			
			Quarterly HVAC Maintenance		1,305			
			Quarterly Pest Control		300			
5,058	7,613	7,500	**7720-28**	**Repairs & Maintenance - Right of Way**		30,300	0	0
			Materials and supplies for maintenance of right-of-way and landscape areas within city street right-of-way.					
			Street Sweeping Disposal		24,000			

Department : No Department
Section : 000 - No Section
Program: 000 - No Program

2024 ACTUAL	2025 ACTUAL	2026 AMENDED BUDGET				2027 PROPOSED BUDGET	2027 APPROVED BUDGET	2027 COUNCIL BUDGET ADOPTION
			Pre and Post Emergent Herbicides		3,000			
			Irrigation Repairs		2,500			
			Fertilizer		800			
51,382	62,899	50,000	**7720-30**	**Repairs & Maintenance - Sidewalks**		75,000	0	0
			Repair and construction of city sidewalks and wheelchair ramps.					
4,214	5,760	10,000	**7720-32**	**Repairs & Maintenance - Traffic Signal**		10,000	0	0
			Oregon Department of Transportation (ODOT) contract for traffic signal maintenance of City-owned traffic signals.					
10,560	3,591	20,000	**7720-35**	**Repairs & Maintenance - Storm Drains**		20,000	0	0
			Repair of the storm drainage system within the public right-of-way.					
29,912	190	27,000	**7750**	**Professional Services**		25,660	0	0
			Engineering professional services and street pavement rating services.					
			Miscellaneous Professional Services		15,000			
			Pavement Rating Services		10,660			
4,567	8,089	6,070	**7750-01**	**Professional Services - Audit & other city-wide prof svc**		5,620	0	0
			Costs shared city-wide for audit, Section 125 plan administrative fees, and other miscellaneous professional service expenses					
348,924	729,872	703,450	**7780-12**	**Contract Services - Street Maintenance**		431,230	0	0
			Various contract services with private companies and other agencies for sweeping, striping, mowing, street repair, landscape, maintenance, snow removal, etc.					
			Pavement Repairs		325,000			
			Citywide Street Sweeping		270,000			
			Striping		50,000			
			Downtown Street Sweeping		34,980			
			Homeless Camp Cleanup		10,000			
			Adopt-A-Road Program		5,000			
			Graffiti Removal		5,000			
			Emergency Sweeping		3,000			
			Backflow Testing		1,250			
			Emergency Sweeping		(3,000)			
			Citywide Street Sweeping		(270,000)			

20 - STREET FUND

Department : **No Department**
Section : **000 - No Section**
Program: **000 - No Program**

2024 ACTUAL	2025 ACTUAL	2026 AMENDED BUDGET				2027 PROPOSED BUDGET	2027 APPROVED BUDGET	2027 COUNCIL BUDGET ADOPTION
5,406	4,023	5,000	**7800**	**M & S Equipment**		5,000	0	0
			Miscellaneous small equipment for operations and maintenance					
			Miscellaneous Equipment		3,000			
			Walk Behind Push Mower		2,000			
1,513	1,263	2,000	**7800-42**	**M & S Equipment - Shop**		2,000	0	0
			Miscellaneous small equipment and tools for shop operations and maintenance					
			Miscellaneous Equipment and Tools		2,000			
7,605	11,659	8,327	**7840**	**M & S Computer Charges**		11,843	0	0
			I.S. Fund materials & supplies costs shared city-wide					
			Sent from Allocation "Materials & Services-Shared - IS Cost Allocation - M&S Shared (Street Fund)" (100.00%)		11,843			
12,670	17,034	24,450	**7840-75**	**M & S Computer Charges - Street**		18,500	0	0
			Sent from Allocation "Materials & Services-Specific - IS Cost Allocation - M&S Specific (Street Fund)" (100.00%)		18,500			
			Adobe Pro Renewals - $400					
			Bluebeam licensing - $400					
			ESRI SW - 17%, shared w/Bldg,Comm Dvlpmt,Eng,Park Maint,WWS - $2700					
			Hansen Development - $2500					
			Hansen SW Maintenance - 25%, shared w/Eng,Park Maint,WWS - $4500					
			Office 365 licensing - $3500					
			Street Saver software - $4500					
21,044	16,704	27,500	**8190**	**Signs**		27,500	0	0
			Street signing materials and supplies, along with replacement of downtown parking signage.					
			Sign Posts and Anchors		12,500			
			Miscellaneous Signage		7,500			
			Sign Sheeting		2,500			
			In-Ground Pedestrian Crossing Signs		2,500			
			Miscellaneous Sign Hardware		1,500			
			Premix Concrete		1,000			

20 - STREET FUND

Department : No Department
Section : 000 - No Section
Program: 000 - No Program

2024 ACTUAL	2025 ACTUAL	2026 AMENDED BUDGET				2027 PROPOSED BUDGET	2027 APPROVED BUDGET	2027 COUNCIL BUDGET ADOPTION
304,068	320,001	330,000	**8200**	**Street & Parking Lot Lighting**		330,000	0	0
			McMinnville Water & Light Department charges for electrical service, installation of new luminaries, and cost of material for maintenance of street lights.					
3,321	4,585	30,000	**8210**	**Street Tree Program**		20,000	0	0
			The street tree program includes activities related to planting, removal and pruning of street trees in the downtown core. It also includes work on right of way trees around the community related to storm damage, including clean-up, pruning, and removals.					
1,032,854	**1,430,484**	**1,537,186**		**TOTAL MATERIALS AND SERVICES**		**1,334,853**	**0**	**0**
				CAPITAL OUTLAY				
243,028	36,528	17,000	**8710**	**Equipment**		837,000	0	0
			Capital vehicle and equipment purchases					
			Purchase of New Street Sweeper		450,000			
			Purchase of Used Street Sweeper as Backup Equipment		150,000			
			PW Office Building Replacement - 50%, shared with Park Maintenance		150,000			
			3/4 Ton 4x4 Pickup		62,000			
			Purchase of 2 - 16'/13cuyd Swaploader Drop Boxes		25,000			
1,870	474	1,583	**8750**	**Capital Outlay Computer Charges**		1,272	0	0
			I.S. Fund capital outlay costs shared city-wide					
			Sent from Allocation "Capital Outlay-Shared - IS Cost Allocation - CO Shared (Street Fund)" (100.00%)		1,272			
26,249	0	0	**8750-75**	**Capital Outlay Computer Charges - Street**		0	0	0
271,147	**37,002**	**18,583**		**TOTAL CAPITAL OUTLAY**		**838,272**	**0**	**0**
				TRANSFERS OUT				
329,113	303,906	309,072	**9700-01**	**Transfers Out - General Fund**		349,330	0	0
			Engineering, Admin, & Finance personnel services support		312,358			
			Street Fund support of Engineering operations		24,531			
			Street Fund support of centralized Facility operations		12,441			
230,000	500,000	0	**9700-45**	**Transfers Out - Transportation**		0	0	0
12,733	13,317	14,209	**9700-80**	**Transfers Out - Information Systems**		14,726	0	0

Budget Document Report — **20 - STREET FUND**

Department : **No Department** | Section : **000 - No Section** | Program: **000 - No Program**

2024 ACTUAL	2025 ACTUAL	2026 AMENDED BUDGET			2027 PROPOSED BUDGET	2027 APPROVED BUDGET	2027 COUNCIL BUDGET ADOPTION
			Information Systems personnel services support 14,726				
571,846	**817,223**	**323,281**		**TOTAL TRANSFERS OUT**	**364,056**	**0**	**0**
				CONTINGENCIES			
0	0	500,000	**9800**	**Contingencies**	500,000	0	0
0	**0**	**500,000**		**TOTAL CONTINGENCIES**	**500,000**	**0**	**0**
				ENDING FUND BALANCE			
30,000	60,000	90,000	**9992**	**Designated Ending Fund Balance-Capital Replacement Reserve**	118,000	0	0
			Designated ending fund balance reserve for future vehicle and equipment acquisition.				
			Sweeper Replacement Reserve Funding 60,000				
2,383,870	1,834,586	520,483	**9999**	**Unappropriated Ending Fd Balance**	390,820	0	0
			Undesignated carryover from proposed budget year to subsequent year, includes the excess (deficit) of revenues over (under) expenditures from proposed budget year operations.				
2,413,870	**1,894,586**	**610,483**		**TOTAL ENDING FUND BALANCE**	**508,820**	**0**	**0**
5,339,850	**5,412,152**	**4,294,192**		**TOTAL REQUIREMENTS**	**5,059,071**	**0**	**0**

Budget Document Report — **20 - STREET FUND**

Department : **N/A** | Section : **N/A** | Program: **N/A**

2024 ACTUAL	2025 ACTUAL	2026 AMENDED BUDGET		2027 PROPOSED BUDGET	2027 APPROVED BUDGET	2027 COUNCIL BUDGET ADOPTION
5,339,850	**5,412,152**	**4,294,192**	**TOTAL RESOURCES**	**5,059,071**	**0**	**0**
5,339,850	**5,412,152**	**4,294,192**	**TOTAL REQUIREMENTS**	**5,059,071**	**0**	**0**

AIRPORT MAINTENANCE



City of McMinnville

FY 2026-27

Airport Maintenance Fund

Core Services

The McMinnville Municipal Airport is owned and operated by the City and serves as a key component of the region's transportation and economic infrastructure. The Airport Manager is responsible for daily administration, operations, maintenance, and compliance with local, state, and federal regulations.

The airport encompasses over 650 acres, includes two runways and nearly 100 acres of paved surfaces, and supports more than 60,000 aircraft operations annually. It serves a wide range of users, including flight training, military training, emergency response, and business aviation, and is home to the annual Oregon International Airshow.

Key service areas include:

- Airport Operations and Maintenance:
  - Daily management of airfield operations, facilities, and infrastructure
  - Maintenance of runways, taxiways, and associated systems to meet FAA safety and compliance standards
- Regulatory Compliance:
  - Ongoing compliance with Federal Aviation Administration (FAA), State, and local requirements
  - Maintenance of eligibility for federal and state funding programs
- Enterprise Fund Management:
  - Operation as a self-supporting enterprise fund with no General Fund support
  - Revenue generation through leases, rentals, operating agreements, and fuel flowage fees
- Capital Planning and Grant Management:
  - Coordination and administration of capital projects funded primarily through FAA and State grants
  - Provision of required local match funding through airport revenues
- Economic and Community Impact:
  - Support for regional business activity, job creation, and economic development
  - Facilitation of partnerships and events that contribute to the community and local economy

Budget Highlights

The FY2026–27 budget reflects the first full year of operations with a full-time Airport Manager, supporting both day-to-day operations and longer-term strategic development of the airport.

Key highlights include:

- Airport Management and Operations:
  - First full fiscal year with a full-time Airport Manager in place
  - Focus areas include facility operations, safety and compliance, development opportunities, job creation, and evaluation of rates and fees
  - Continued efforts to modernize and enhance airport services while positioning the facility for long-term financial sustainability
- Capital Improvement Project (Security and Safety):
  - $1.5 million project scheduled for July 2026
  - Includes replacement of 3,000 linear feet of perimeter fencing, installation of approximately 10,000 feet of new security fencing, and addition of pedestrian and vehicular access gates
  - Installation of a second wind cone to improve pilot awareness of wind conditions
- Grant Funding Leverage:
  - 95% ($1.4 million) funded through FAA grants
  - 3.5% ($57,000) funded through State aviation grants
  - 1.5% ($20,000) funded through Airport operating resources

Challenges & Opportunities

The Airport continues to balance growth opportunities and economic potential with ongoing funding and infrastructure challenges.

- Long-Term Planning Framework:
  - The 2025 Airport Master Plan, adopted into the City's Comprehensive Plan in early 2026, will guide airport development and investment over the next 20 years.
- Economic Development and Partnerships:
  - Recent partnership with Weyerhaeuser has established a timberland firefighting base at the airport, supporting regional emergency response and job creation. Planned expansion of facilities aligns with long-term development areas identified in the Master Plan.
- Fixed Base Operator (FBO) Transition:
  - The current FBO contract expires at the end of the fiscal year. A new agreement is anticipated to increase revenues and include private

investment in upgraded facilities, including a new general aviation terminal and rehabilitation of existing hangars.

- Aging Infrastructure and Deferred Maintenance:
  Ongoing maintenance needs for pavement, lighting, buildings, fencing, and fuel systems continue to outpace available revenues. Many of these needs are not eligible for federal grant funding, contributing to a growing backlog.
- Funding and Local Match Constraints:
  While grant opportunities remain a critical funding source, required local match contributions present ongoing challenges. Securing sustainable funding for both match requirements and non-grant-eligible projects will be necessary to advance capital improvements.
- Future Funding Opportunities:
  The City will continue to pursue state and federal funding opportunities, including aviation and infrastructure grants, while exploring public/private partnerships to support long-term investment and development.

Department Cost Summary

	FY 2024-25 Actual	FY 2025-26 Budget	FY 2026-27 Proposed Budget
Revenues	$669,028	$1,778,219	$2,250,544
Intergovernmental	$209,818	$1,253,224	$1,673,078
Charges for Services	$389,121	$459,995	$504,466
Miscellaneous	$70,090	$65,000	$73,000
Transfers In	$0	$0	$0
Expenses	$620,913	$2,072,253	$2,386,438
Personnel Services	$67,417	$198,326	$236,357
Materials and Services	$491,281	$1,803,128	$2,076,189
Capital Outlay	$79	$281	$252
Transfers Out	$62,136	$70,518	$73,640

Full-Time Equivalents (FTE)

	FY 2024-25	FY 2025-26	FY 2026-27
Airport Maintenance Fund	0.50	1.00	1.00

25 - AIRPORT MAINTENANCE FUND

Department : No Department
Section : 000 - No Section
Program: 000 - No Program

2024 ACTUAL	2025 ACTUAL	2026 AMENDED BUDGET				2027 PROPOSED BUDGET	2027 APPROVED BUDGET	2027 COUNCIL BUDGET ADOPTION
				RESOURCES				
				BEGINNING FUND BALANCE				
819,368	1,098,360	1,073,832	**4090**	**Beginning Fund Balance**		807,714	0	0
				Estimated July 1 carryover from prior year				
819,368	**1,098,360**	**1,073,832**		**TOTAL BEGINNING FUND BALANCE**		**807,714**	**0**	**0**
				INTERGOVERNMENTAL				
446,893	194,403	1,210,500	**4580**	**FAA Grant**		1,603,215	0	0
				FAA grants - Perimeter Fence Construction and Runway Rehab Design Services				
				FAA Grant 3-41-0036-026-2026	1,453,215			
				FAA Grant 3-41-0036-027-2027	150,000			
0	0	0	**4580-22**	**FAA Grant - Airport Rescue Grant**		0	0	0
16,567	15,415	42,724	**4790**	**OR Aviation Department Grant**		69,863	0	0
				Critical Oregon Airport Relief (COAR) Program grants				
				COAR-2026-MMV-00033	57,363			
				COAR-2027-MMM-XXXX	12,500			
463,460	**209,818**	**1,253,224**		**TOTAL INTERGOVERNMENTAL**		**1,673,078**	**0**	**0**
				CHARGES FOR SERVICES				
80,177	82,267	82,500	**5400-05**	**Property Rentals - Crop Share & USDA**		85,000	0	0
64,261	65,194	73,500	**5400-10**	**Property Rentals - Land Leases**		86,471	0	0
167,963	174,733	174,995	**5400-15**	**Property Rentals - OSP Building**		174,995	0	0
0	0	50,000	**5400-17**	**Property Rentals - 4025 Nimbus Loop**		54,000	0	0
11,278	12,642	11,000	**5400-20**	**Property Rentals - Fixed Base Operator Lease**		36,000	0	0
57,500	54,285	68,000	**5400-25**	**Property Rentals - City Hangar**		68,000	0	0
381,179	**389,121**	**459,995**		**TOTAL CHARGES FOR SERVICES**		**504,466**	**0**	**0**
				MISCELLANEOUS				
43,635	50,925	45,000	**6310**	**Interest**		45,000	0	0
12,050	11,250	10,000	**6600-22**	**Other Income - Airshow**		13,000	0	0

25 - AIRPORT MAINTENANCE FUND

Department : No Department
Section : 000 - No Section
Program: 000 - No Program

2024 ACTUAL	2025 ACTUAL	2026 AMENDED BUDGET			2027 PROPOSED BUDGET	2027 APPROVED BUDGET	2027 COUNCIL BUDGET ADOPTION
9,259	7,915	10,000	6600-40	Other Income - Fuel Flowage Fees	15,000	0	0
64,944	**70,090**	**65,000**		**TOTAL MISCELLANEOUS**	**73,000**	**0**	**0**
				TRANSFERS IN			
0	0	0	6900-77	Transfers In - Wastewater Capital	0	0	0
0	**0**	**0**		**TOTAL TRANSFERS IN**	**0**	**0**	**0**
1,728,952	**1,767,388**	**2,852,051**		**TOTAL RESOURCES**	**3,058,258**	**0**	**0**

25 - AIRPORT MAINTENANCE FUND

Department : No Department
Section : 000 - No Section
Program: 000 - No Program

2024 ACTUAL	2025 ACTUAL	2026 AMENDED BUDGET			2027 PROPOSED BUDGET	2027 APPROVED BUDGET	2027 COUNCIL BUDGET ADOPTION
				REQUIREMENTS			
				PERSONNEL SERVICES			
136	531	0	7000	Salaries & Wages	0	0	0
0	0	120,073	7000-05	Salaries & Wages - Regular Full Time	143,881	0	0
				Airport Manager - 1.00 FTE			
53,525	61,631	0	7000-10	Salaries & Wages - Regular Part Time	0	0	0
6	45	0	7300	Fringe Benefits	0	0	0
3,319	3,821	7,264	7300-05	Fringe Benefits - FICA - Social Security	8,921	0	0
776	894	1,741	7300-06	Fringe Benefits - FICA - Medicare	2,086	0	0
0	0	39,276	7300-15	Fringe Benefits - PERS - OPSRP - IAP	46,704	0	0
0	0	25,553	7300-20	Fringe Benefits - Medical Insurance	28,867	0	0
0	0	3,000	7300-22	Fringe Benefits - VEBA Plan	3,000	0	0
60	59	60	7300-25	Fringe Benefits - Life Insurance	59	0	0
153	140	304	7300-30	Fringe Benefits - Long Term Disability	346	0	0
339	296	0	7300-35	Fringe Benefits - Workers' Compensation Insurance	1,899	0	0
0	0	21	7300-37	Fringe Benefits - Workers' Benefit Fund	19	0	0
0	0	1,034	7300-45	Fringe Benefits - Paid Family Leave City Share	576	0	0
58,312	**67,417**	**198,326**		**TOTAL PERSONNEL SERVICES**	**236,357**	**0**	**0**
				MATERIALS AND SERVICES			
3,775	4,174	4,600	7515	City Services Charge expense	4,500	0	0
				McMinnville Water & Light			
17	42	100	7540	Employee Events	200	0	0
				Costs shared city-wide for employee training, materials, and events.			
0	0	0	7550	Travel & Education	3,000	0	0
				AAAE, NWAAAE, OAMA Memberships & Conferences			
10,411	9,690	10,196	7610-05	Insurance - Liability	0	0	0
16,737	13,611	16,742	7610-10	Insurance - Property	12,723	0	0
0	0	0	7610-11	Insurance - Cyber liability	278	0	0
0	0	0	7610-12	Insurance - Airport liability	10,230	0	0

25 - AIRPORT MAINTENANCE FUND

Department : No Department
Section : 000 - No Section
Program: 000 - No Program

2024 ACTUAL	2025 ACTUAL	2026 AMENDED BUDGET				2027 PROPOSED BUDGET	2027 APPROVED BUDGET	2027 COUNCIL BUDGET ADOPTION
0	0	0	**7610-13**	**Insurance - Rental prop-liability**		6,037	0	0
			Hangars		4,507			
			Oregon State Police		1,138			
			Nimbus Loop		392			
0	0	0	**7610-14**	**Insurance - Rental prop-property**		17,507	0	0
			Hangars		6,145			
			Nimbus Loop		5,839			
			Oregon State Police		5,523			
2,664	2,793	9,000	**7660**	**Materials & Supplies**		5,000	0	0
			Airport restroom, janitorial and office supplies, miscellaneous permits.					
2,771	13,237	5,000	**7720**	**Repairs & Maintenance**		5,000	0	0
			Maintenance required on city owned hangars and buildings. This includes locks, exterior and interior repairs.					
423	380	40,000	**7720-40**	**Repairs & Maintenance - Runway/Taxiway**		80,000	0	0
			Asphalt repair and striping on runways/taxiways/ramps					
5,148	16,410	18,000	**7740-05**	**Rental Property Repair & Maint - Building**		65,000	0	0
			General Repairs on City-owned hangars					
			East & West Hangars - New Siding		55,000			
			Misc. Hangar Maintenance		10,000			
29,831	88,916	138,685	**7740-10**	**Rental Property Repair & Maint - OSP**		37,820	0	0
			General Building Repair and Maintenance					
			Roof Rehabilitation		27,820			
			General Maintenance		10,000			
59	0	30,000	**7740-15**	**Rental Property Repair & Maint - Fuel Tanks**		40,000	0	0
			Fuel Facility					
			Old Jet-A Tank Rehab or Removal		30,000			
			Filter Replacements and General Mx		10,000			
12,199	69,010	7,640	**7740-20**	**Rental Property Repair & Maint - 4025 Nimbus Loop**		3,000	0	0
			Budget Note: Vacant rental property					

25 - AIRPORT MAINTENANCE FUND

Department : **No Department**
Section : **000 - No Section**
Program: **000 - No Program**

2024 ACTUAL	2025 ACTUAL	2026 AMENDED BUDGET				2027 PROPOSED BUDGET	2027 APPROVED BUDGET	2027 COUNCIL BUDGET ADOPTION
37,493	41,061	150,000	**7750**	**Professional Services**		91,000	0	0
				Contract Airport Maintenance Support	36,000			
				Miscellaneous Professional Services	20,000			
				Business and Economic Development Plan	20,000			
				Airport Engineering Support (CWE)	15,000			
5,099	598	2,500	**7750-01**	**Professional Services - Audit & other city-wide prof svc**		3,850	0	0
				Costs shared city-wide for audit, Section 125 plan administrative fees, and other miscellaneous professional service expenses				
376,985	222,363	1,345,000	**7750-04**	**Professional Services - Grants**		1,673,078	0	0
				FAA Grants - Perimeter Fence Construction and Runway Rehab Design				
				FAA Grant 3-41-0036-026-2026	1,453,215			
				FAA Grant 3-41-0036-027-2027	150,000			
				COAR-2026-MMV-00033	57,363			
				COAR-2027-MMV-XXXX	12,500			
1,383	1,943	1,665	**7840**	**M & S Computer Charges**		2,346	0	0
				I.S. Fund materials & supplies costs shared city-wide				
				Sent from Allocation "Materials & Services-Shared - IS Cost Allocation - M&S Shared (Airport Fund)" (100.00%)	2,346			
168	170	3,000	**7840-77**	**M & S Computer Charges - Airport**		620	0	0
				Sent from Allocation "Materials & Services-Specific - IS Cost Allocation - M&S Specific (Airport Fund)" (100.00%)	620			
				Adobe Pro Renewal - $200				
				Office 365 licensing - $420				
6,624	6,885	21,000	**8215**	**Airport Lighting**		15,000	0	0
				Airfield, navigational aids, and street/parking lot lighting repairs				
511,787	**491,281**	**1,803,128**		**TOTAL MATERIALS AND SERVICES**		**2,076,189**	**0**	**0**
				CAPITAL OUTLAY				
340	79	281	**8750**	**Capital Outlay Computer Charges**		252	0	0
				I.S. Fund capital outlay costs shared city-wide				

25 - AIRPORT MAINTENANCE FUND

Department : No Department
Section : 000 - No Section
Program: 000 - No Program

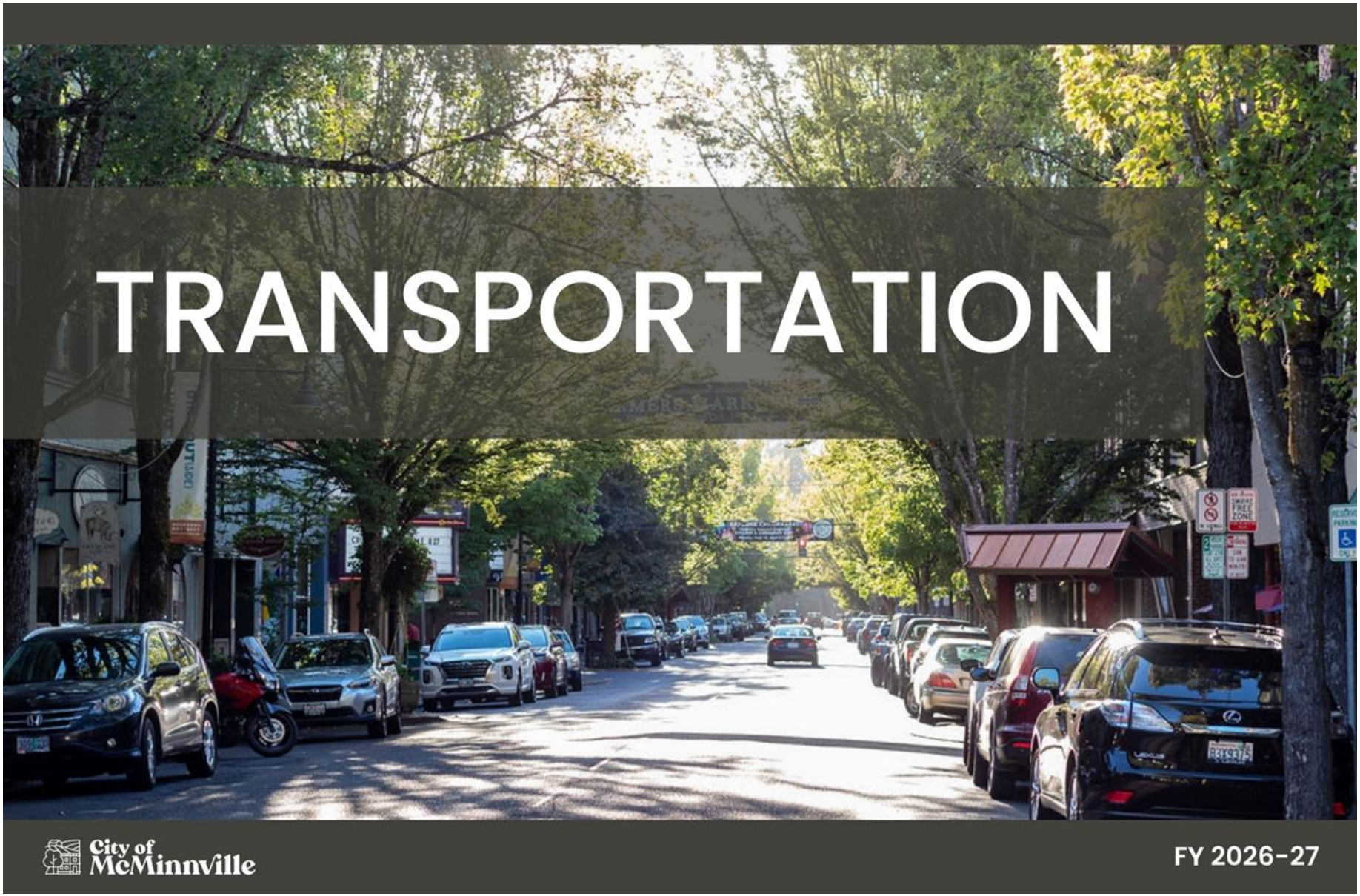
2024 ACTUAL	2025 ACTUAL	2026 AMENDED BUDGET				2027 PROPOSED BUDGET	2027 APPROVED BUDGET	2027 COUNCIL BUDGET ADOPTION
			Sent from Allocation "Capital Outlay-Shared - IS Cost Allocation - CO Shared (Airport Fund)" (100.00%)		252			
340	**79**	**281**		**TOTAL CAPITAL OUTLAY**		**252**	**0**	**0**
				TRANSFERS OUT				
60,153	62,136	70,518	**9700-01**	**Transfers Out - General Fund**		73,640	0	0
			Engineering, Admin, & Finance personnel services support		53,486			
			Airport Fund support of centralized Facility operations		18,420			
			Airport Fund support of Engineering operations		1,734			
60,153	**62,136**	**70,518**		**TOTAL TRANSFERS OUT**		**73,640**	**0**	**0**
				CONTINGENCIES				
0	0	300,000	**9800**	**Contingencies**		300,000	0	0
0	**0**	**300,000**		**TOTAL CONTINGENCIES**		**300,000**	**0**	**0**
				ENDING FUND BALANCE				
1,098,360	1,146,475	479,798	**9999**	**Unappropriated Ending Fd Balance**		371,820	0	0
			Undesignated carryover from proposed budget year to subsequent year, includes the excess (deficit) of revenues over (under) expenditures from proposed budget year operations.					
1,098,360	**1,146,475**	**479,798**		**TOTAL ENDING FUND BALANCE**		**371,820**	**0**	**0**
1,728,952	**1,767,388**	**2,852,051**		**TOTAL REQUIREMENTS**		**3,058,258**	**0**	**0**

Budget Document Report

25 - AIRPORT MAINTENANCE FUND

Department : N/A
Section : N/A
Program: N/A

2024 ACTUAL	2025 ACTUAL	2026 AMENDED BUDGET		2027 PROPOSED BUDGET	2027 APPROVED BUDGET	2027 COUNCIL BUDGET ADOPTION
1,728,952	1,767,388	2,852,051	**TOTAL RESOURCES**	3,058,258	0	0
1,728,952	1,767,388	2,852,051	**TOTAL REQUIREMENTS**	3,058,258	0	0


TRANSPORTATION
City of McMinnville
FY 2026-27

Transportation Fund

Core Services

The Transportation Fund supports planning, maintenance, and capital investment in the City's transportation system to improve safety, capacity, and long-term asset performance.

Key service areas include:

- Capital Project Delivery:
  - Implementation of transportation capital improvement projects that increase system capacity and support growth
- Pavement Preservation:
  - Delivery of contracted pavement maintenance projects to extend the life of roadway assets
- Transportation Planning:
  - Management and implementation of long-term transportation system planning efforts

Budget Highlights

The FY2026–27 Transportation Fund budget focuses on advancing planning efforts, targeted safety improvements, and supporting system operations through strategic investments.

Key highlights include:

- Transportation System Plan (TSP) Update:
  - $250,000 allocated for the first phase of updating the City's Transportation System Plan
  - Updates the current plan last completed in 2010 and supports long-term transportation planning
- Traffic Signal Design (NW Michelbook Ln / NW Baker Creek Rd):
  - $75,000 for design of a new signal anticipated to be warranted by future development at Baker Creek North
  - Construction anticipated in FY2027–28
- Pedestrian Safety Improvements:
  - $150,000 for safety upgrades, including a rectangular rapid flashing beacon at SW Cypress and Old Sheridan
- Accessibility Improvements (NE 4th / NE Baker):

$48,000 for ADA-related improvements
Funded through an intergovernmental agreement with Oregon Department of Transportation (ODOT) as part of the Highway 99 corridor project

- Street Fund Support (Sweeping Program):
  $430,000 transfer to the Street Fund to support acquisition of street sweeping equipment as the City transitions to an in-house service model
- Debt Service – Newberg-Dundee Bypass:
  $201,248 for principal and interest payments on the City's share of the Newberg-Dundee Bypass loan through ODOT

Challenges & Opportunities

The Transportation Fund continues to face structural funding constraints, increasing system demands, and long-term obligations that limit the City's ability to maintain and improve the transportation network.

- Long-Term Debt Obligation:
  Annual debt service of approximately $201,248 for the City's share of the Newberg-Dundee Bypass project will continue through 2066, reducing available funding for local pavement preservation.
- Declining and Constrained Revenue Sources:
  Changes to the State's fund exchange program have reduced revenues by approximately 20%, and gas tax revenues are flattening due to changing consumption patterns and inflationary pressures.
- Pavement Funding Gap:
  Maintaining the current systemwide Pavement Condition Index (PCI) of 72 requires approximately $1.9 million annually
  Current funding levels remain well below this threshold, creating a gap that will lead to declining conditions over time
- System Condition and Risk:
  Approximately 67% of the system meets "good" condition standards
  Collector and arterial streets are below target condition levels, increasing the risk of higher future rehabilitation costs
- Impact of Past Investments:
  The 2014 Transportation Bond improved conditions on residential streets; however, without sustained funding, those gains will diminish and higher-cost reconstruction needs will increase.
- Regulatory Requirements:
  The City is required to report pavement conditions to the Oregon Department of Transportation (ODOT) every two years to remain eligible for state funding.

- Planning and Funding Alignment:
  The upcoming Transportation System Plan update will identify future capital needs related to capacity, connectivity, and safety. Implementing these projects will require identifying sustainable funding sources beyond current tools such as system development charges.

Department Cost Summary

	FY 2024-25 Actual	FY 2025-26 Budget	FY 2026-27 Proposed Budget
Revenues	$1,784,878	$1,289,000	$1,340,600
Intergovernmental	$429,006	$429,000	$480,600
Charges for Services	$569,632	$600,000	$600,000
Miscellaneous	$286,240	$260,000	$260,000
Transfers In	$500,000	$0	$0
Expenses	$1,085,905	$2,870,610	$1,337,731
Materials and Services	$22,903	$654,410	$344,960
Capital Outlay	$723,679	$1,875,000	$198,000
Debt Service	$201,248	$201,248	$201,248
Transfers Out	$138,075	$139,952	$593,523

Full-Time Equivalents (FTE)

	FY 2024-25	FY 2025-26	FY 2026-27

Budget Document Report

45 - TRANSPORTATION FUND

Department : **No Department**
Section : **000 - No Section**
Program: **000 - No Program**

2024 ACTUAL	2025 ACTUAL	2026 AMENDED BUDGET			2027 PROPOSED BUDGET	2027 APPROVED BUDGET	2027 COUNCIL BUDGET ADOPTION
				RESOURCES			
				BEGINNING FUND BALANCE			
0	4,372,615	5,128,235	**4045-05**	**Designated Begin FB-Transport Fd - Transportation SDC**	6,010,438	0	0
0	1,349,259	1,637,061	**4045-20**	**Designated Begin FB-Transport Fd - ODOT Fund Exchange Reserve**	0	0	0
4,127,693	456,683	501,817	**4090**	**Beginning Fund Balance**	1,117,631	0	0
				Estimated July 1 undesignated carryover from prior year			
4,127,693	**6,178,557**	**7,267,113**		**TOTAL BEGINNING FUND BALANCE**	**7,128,069**	**0**	**0**
				INTERGOVERNMENTAL			
0	0	0	**4777**	**OR Department of Transportation**	48,000	0	0
				IGA Revenue for 4th & Baker ramps			
1,550,507	429,006	429,000	**4810**	**OR Federal Exchange - TEA 21**	432,600	0	0
				The City receives its Federal Surface Transportation Program (STP) allocation on an annual basis, typically in January of each year.			
1,550,507	**429,006**	**429,000**		**TOTAL INTERGOVERNMENTAL**	**480,600**	**0**	**0**
				CHARGES FOR SERVICES			
721,002	569,632	600,000	**5500**	**System Development Charges**	600,000	0	0
				Transportation system development charges (SDC) received from new development. Oregon Revised Statutes require transportation SDCs be used to fund projects that increase the city's transportation system capacity.			
721,002	**569,632**	**600,000**		**TOTAL CHARGES FOR SERVICES**	**600,000**	**0**	**0**
				MISCELLANEOUS			
247,712	285,396	260,000	**6310**	**Interest**	260,000	0	0
247,712	**285,396**	**260,000**		**TOTAL MISCELLANEOUS**	**260,000**	**0**	**0**
				TRANSFERS IN			
230,000	500,000	0	**6900-20**	**Transfers In - Street**	0	0	0
230,000	**500,000**	**0**		**TOTAL TRANSFERS IN**	**0**	**0**	**0**
6,876,914	**7,962,591**	**8,556,113**		**TOTAL RESOURCES**	**8,468,669**	**0**	**0**

45 - TRANSPORTATION FUND

Department : No Department
Section : 000 - No Section
Program: 000 - No Program

2024 ACTUAL	2025 ACTUAL	2026 AMENDED BUDGET				2027 PROPOSED BUDGET	2027 APPROVED BUDGET	2027 COUNCIL BUDGET ADOPTION
				REQUIREMENTS				
				MATERIALS AND SERVICES				
21,521	20,450	18,500	**7750**	**Professional Services**		18,500	0	0
				Yamhill County Parkway committee support	18,500			
4,268	738	910	**7750-01**	**Professional Services - Audit & other city-wide prof svc**		1,460	0	0
				Costs shared city-wide for audit, Section 125 plan administrative fees, and other miscellaneous professional service expenses				
0	1,715	0	**7750-57**	**Professional Services - Financing Administration**		0	0	0
0	0	500,000	**7760-10**	**Professional Svcs - Plan/Study - Transportation System Plan**		250,000	0	0
				Transportation System Plan Update				
0	0	75,000	**7770-20**	**Professional Services - Projects - Baker Cr Rd & Michelbook signal**		75,000	0	0
				Design Services	75,000			
8,466	0	60,000	**7770-67**	**Professional Services - Projects - Street Resurfacing**		0	0	0
0	0	0	**7770-70**	**Professional Services - Projects - 2nd Street Improvements**		0	0	0
34,255	**22,903**	**654,410**		**TOTAL MATERIALS AND SERVICES**		**344,960**	**0**	**0**
				CAPITAL OUTLAY				
0	0	500,000	**9000-20**	**Traffic Signals - Baker Cr Rd & Michelbook**		0	0	0
				Installation of new traffic signal.				
302,308	318,131	0	**9020-05**	**Street Resurfacing - Seal Coating**		0	0	0
				Slurry seal application on various City streets.				
0	405,548	1,375,000	**9020-10**	**Street Resurfacing - Contract Overlays**		0	0	0
				Pavement overlay of various City streets, primarily using fund exchange resources.				
36,018	0	0	**9030-12**	**Street Improvements - Pedestrian & Safety**		198,000	0	0
				Cypress and Old Sheridan Rapid Flashing Beacon	150,000			
				Accessible Ramps, 4th & Baker	48,000			
338,325	**723,679**	**1,875,000**		**TOTAL CAPITAL OUTLAY**		**198,000**	**0**	**0**
				DEBT SERVICE				
176,102	143,410	147,541	**9472-05**	**ODOT Loan - Newberg/Dundee Bypass - Principal**		147,541	0	0
				Payment on ODOT loan for Phases I and II of the Newberg/Dundee bypass project				

45 - TRANSPORTATION FUND

Department : No Department
Section : 000 - No Section
Program: 000 - No Program

2024 ACTUAL	2025 ACTUAL	2026 AMENDED BUDGET				2027 PROPOSED BUDGET	2027 APPROVED BUDGET	2027 COUNCIL BUDGET ADOPTION
25,146	57,838	53,707	9472-10	ODOT Loan - Newberg/Dundee Bypass - Interest		53,707	0	0
			Interest payment for City's loan balance					
201,248	**201,248**	**201,248**		**TOTAL DEBT SERVICE**		**201,248**	**0**	**0**
				TRANSFERS OUT				
124,529	138,075	139,952	9700-01	Transfers Out - General Fund		163,523	0	0
			Engineering, Admin, & Finance personnel services support		151,252			
			Transportation Fund support of Engineering operations		12,271			
0	0	0	9700-20	Transfers Out - Street		430,000	0	0
			Transfer to support new street sweeper purchase		430,000			
124,529	**138,075**	**139,952**		**TOTAL TRANSFERS OUT**		**593,523**	**0**	**0**
				CONTINGENCIES				
0	0	0	9800	Contingencies		0	0	0
0	**0**	**0**		**TOTAL CONTINGENCIES**		**0**	**0**	**0**
				ENDING FUND BALANCE				
4,372,615	5,144,822	5,061,715	9945-05	Designated End FB - Transport Fd - Transportation SDC		6,419,168	0	0
1,349,259	1,639,525	488,393	9945-20	Designated End FB - Transport Fd - ODOT Fund Exchange Reserve		0	0	0
			Federal allotment balance for future projects					
456,683	92,339	135,395	9999	Unappropriated Ending Fd Balance		711,770	0	0
			Undesignated carryover from proposed budget year to subsequent year, includes the excess (deficit) of revenues over (under) expenditures from proposed budget year operations.					
6,178,557	**6,876,686**	**5,685,503**		**TOTAL ENDING FUND BALANCE**		**7,130,938**	**0**	**0**
6,876,914	**7,962,591**	**8,556,113**		**TOTAL REQUIREMENTS**		**8,468,669**	**0**	**0**

Budget Document Report

45 - TRANSPORTATION FUND

Department : N/A
Section : N/A
Program: N/A

2024 ACTUAL	2025 ACTUAL	2026 AMENDED BUDGET		2027 PROPOSED BUDGET	2027 APPROVED BUDGET	2027 COUNCIL BUDGET ADOPTION
6,876,914	7,962,591	8,556,113	**TOTAL RESOURCES**	8,468,669	0	0
6,876,914	7,962,591	8,556,113	**TOTAL REQUIREMENTS**	8,468,669	0	0


PARK
DEVELOPMENT
City of McMinnville
FY 2026-27

Park Development Fund

Core Services

The Park Development Fund supports the planning, design, and construction of new park facilities and improvements needed to serve community growth.

Key service areas include:

- Capital Project Delivery:
  - Planning, design, and construction of new parks and recreation facilities
  - Expansion and major upgrades to existing park assets
- Growth-Related Funding (SDCs):
  - Revenue generated through System Development Charges (SDCs) assessed on new development
  - Ensures growth contributes its proportionate share toward expanding park capacity and amenities
- Level of Service Improvements:
  - Funding restricted to capital projects that increase system capacity, including land acquisition and facility development
  - Does not support routine maintenance or operational expenses
- Long-Term System Alignment:
  - Supports alignment between community growth and infrastructure investment
  - Helps maintain access to parks and recreation opportunities as the City expands

Budget Highlights

The FY2026–27 Park Development Fund reflects continued progress in long-term planning, capital prioritization, and alignment of future park investments with community needs and available resources.

Key highlights include:

- Parks, Recreation and Open Space (PROS) Plan Update:
  - The updated PROS Plan, originally adopted in 2024, provides a long-term, community-informed framework for park system development
  - Establishes maintenance standards to better align future park expansion with ongoing operational capacity

- Operational and Capital Alignment:
  Adoption of maintenance standards allows Council to more clearly evaluate the operational impacts of acquiring or developing new park land
- Future Bond Consideration:
  The community is expected to vote on a Culture, Parks, and Recreation capital bond in FY2026–27
  Includes funding for a potential new recreation and aquatic center
- System Development Charges (SDC) Implementation:
  Updated SDC methodology adopted in FY2025–26
  Includes a prioritized 5-year project list that will transition into a formal Capital Improvement Plan (CIP)

Challenges & Opportunities

The Park Development Fund is entering a period of increased activity, creating opportunities to expand community amenities while also requiring careful planning, prioritization, and resource alignment.

- Recreation and Aquatic Center Opportunity:
  The potential development of a new recreation and aquatic center represents a significant opportunity to expand community amenities and enhance quality of life. Delivering a project of this scale will require clear community engagement, disciplined financial planning, and alignment between design, funding strategies, and long-term operational sustainability.
- Funding and Financial Strategy:
  Evaluating funding options, partnerships, and phasing approaches will be critical to balancing community expectations with long-term fiscal responsibility and overall capital program capacity.
- Program Growth and Delivery Capacity:
  Increasing System Development Charge (SDC) revenues are supporting a larger and more complex portfolio of park capital projects, including new development and major system improvements.
- Staffing and Resource Needs:
  Delivering an expanded capital program will require increased project management capacity, technical expertise, and strategic use of consultant support to maintain schedules, quality, and cost control.
- Prioritization and Sequencing:
  As project volume increases, continued focus on prioritization, sequencing, and resource allocation will be necessary to ensure projects are delivered effectively while maintaining overall system performance.

Department Cost Summary

	FY 2024-25 Actual	FY 2025-26 Budget	FY 2026-27 Proposed Budget
Revenues	$800,347	$1,050,000	$540,000
Intergovernmental	$0	$0	$0
Charges for Services	$643,906	$900,000	$400,000
Miscellaneous	$156,441	$150,000	$140,000
Expenses	$382,153	$1,499,179	$64,294
Materials and Services	$9,920	$120,290	$610
Capital Outlay	$301,586	$1,315,000	$0
Transfers Out	$70,648	$63,889	$63,684

Full-Time Equivalents (FTE)

	FY 2024-25	FY 2025-26	FY 2026-27

50 - PARK DEVELOPMENT FUND

Department : No Department
Section : 000 - No Section
Program: 000 - No Program

2024 ACTUAL	2025 ACTUAL	2026 AMENDED BUDGET			2027 PROPOSED BUDGET	2027 APPROVED BUDGET	2027 COUNCIL BUDGET ADOPTION
				RESOURCES			
				BEGINNING FUND BALANCE			
16,000	16,000	16,000	**4050-25**	**Designated Begin FB-Park Dev Fd - Heather Hollow**	16,000	0	0
				July 1 carryover donation from the Heather Glen Homeowners Association for future improvements to Heather Hollow Neighborhood Park.			
2,285,702	2,964,511	3,423,353	**4090**	**Beginning Fund Balance**	4,029,815	0	0
				Estimated July 1 undesignated carryover from prior year Budget Note: SDC accounting discloses a negative system development charge (SDC) fund balance. This negative balance indicates that qualifying park improvement projects could have been all or partially funded by SDCs, but were instead funded by park improvement bond proceeds since adequate SDCs were not available. This will continue to be the case for the forseeable future.			
2,301,702	**2,980,511**	**3,439,353**		**TOTAL BEGINNING FUND BALANCE**	**4,045,815**	**0**	**0**
				INTERGOVERNMENTAL			
0	0	0	**4770-20**	**OR State Park & Recreation Grant - Kiwanis Marine Park Renovation**	0	0	0
0	**0**	**0**		**TOTAL INTERGOVERNMENTAL**	**0**	**0**	**0**
				CHARGES FOR SERVICES			
736,453	643,906	900,000	**5500**	**System Development Charges**	400,000	0	0
				These estimates do not include the updated methodology pending City Council approval, this would be significantly larger next FY.			
736,453	**643,906**	**900,000**		**TOTAL CHARGES FOR SERVICES**	**400,000**	**0**	**0**
				MISCELLANEOUS			
122,913	154,427	150,000	**6310**	**Interest**	140,000	0	0
				Interest earned on SDC, grant, intergovernmental, etc balances			
0	224	0	**6600**	**Other Income**	0	0	0
122,913	**154,651**	**150,000**		**TOTAL MISCELLANEOUS**	**140,000**	**0**	**0**
3,161,069	**3,779,068**	**4,489,353**		**TOTAL RESOURCES**	**4,585,815**	**0**	**0**

Budget Document Report

50 - PARK DEVELOPMENT FUND

Department : No Department
Section : 000 - No Section
Program: 000 - No Program

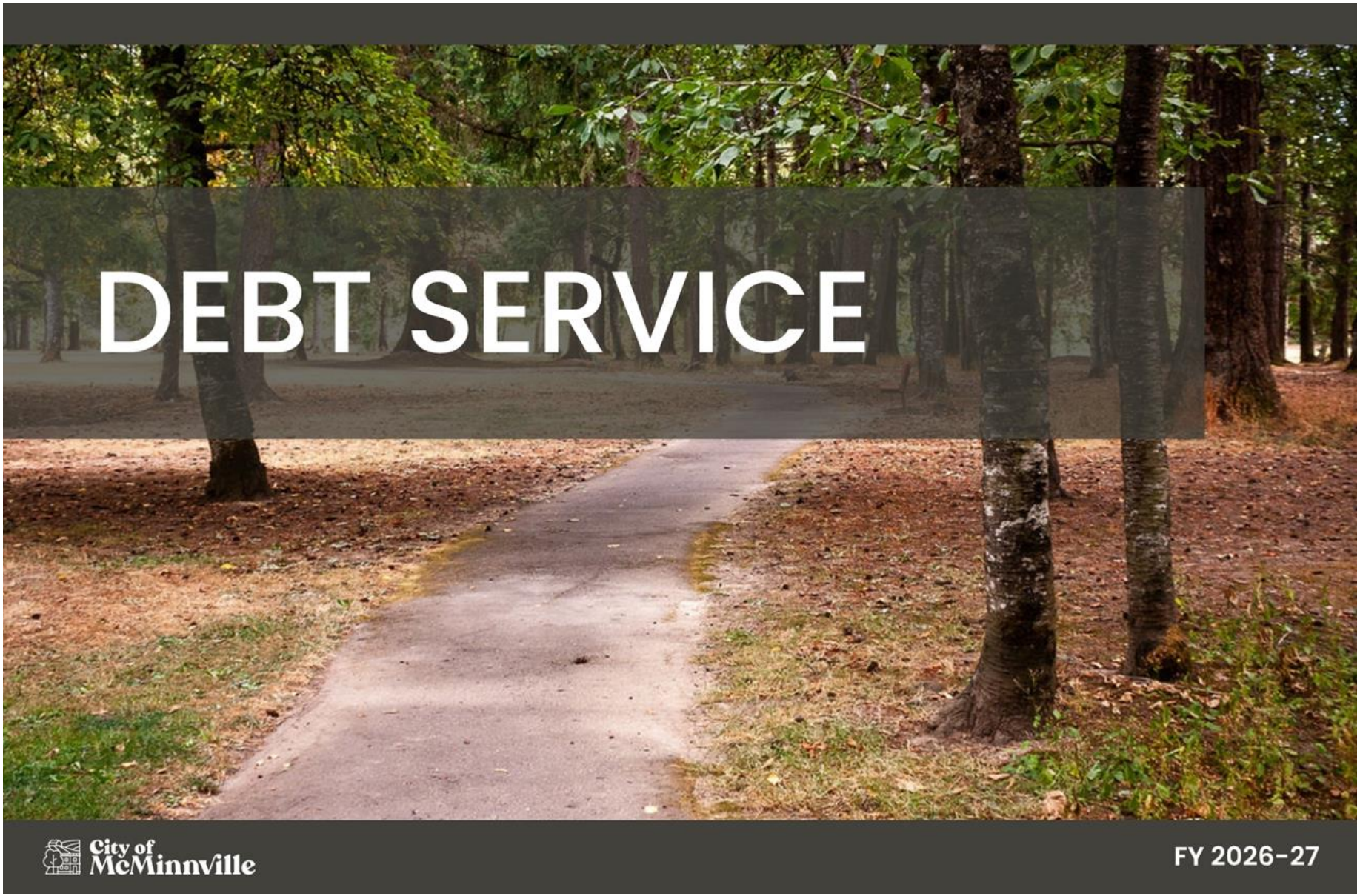
2024 ACTUAL	2025 ACTUAL	2026 AMENDED BUDGET			2027 PROPOSED BUDGET	2027 APPROVED BUDGET	2027 COUNCIL BUDGET ADOPTION
				REQUIREMENTS			
				MATERIALS AND SERVICES			
499	333	290	**7750-01**	**Professional Services - Audit & other city-wide prof svc**	610	0	0
				Costs shared city-wide for audit, Section 125 plan administrative fees, and other miscellaneous professional service expenses			
117,204	9,587	120,000	**7760-50**	**Professional Svcs - Plan/Study - Parks & Rec Open Space Plan**	0	0	0
				Parks design, community involvement, etc.			
282	0	0	**7840-63**	**M & S Computer Charges - Park Development**	0	0	0
117,984	**9,920**	**120,290**		**TOTAL MATERIALS AND SERVICES**	**610**	**0**	**0**
				CAPITAL OUTLAY			
0	0	1,000,000	**9250**	**Park Construction**	0	0	0
0	301,586	315,000	**9300-31**	**Park Improvements Jay Pearson Park**	0	0	0
0	**301,586**	**1,315,000**		**TOTAL CAPITAL OUTLAY**	**0**	**0**	**0**
				TRANSFERS OUT			
62,573	70,648	63,889	**9700-01**	**Transfers Out - General Fund**	63,684	0	0
				Parks & Rec Admin, Finance, & Eng personnel srvc support 61,950			
				Park Development Fund support of Engineering operations 1,734			
62,573	**70,648**	**63,889**		**TOTAL TRANSFERS OUT**	**63,684**	**0**	**0**
				CONTINGENCIES			
0	0	0	**9800**	**Contingencies**	0	0	0
0	**0**	**0**		**TOTAL CONTINGENCIES**	**0**	**0**	**0**
				ENDING FUND BALANCE			
16,000	16,000	16,000	**9950-25**	**Designated End FB - Park Dev Fd - Heather Hollow**	16,000	0	0
2,964,511	3,380,914	2,974,174	**9999**	**Unappropriated Ending Fd Balance**	4,505,521	0	0
2,980,511	**3,396,914**	**2,990,174**		**TOTAL ENDING FUND BALANCE**	**4,521,521**	**0**	**0**
3,161,069	**3,779,068**	**4,489,353**		**TOTAL REQUIREMENTS**	**4,585,815**	**0**	**0**

Budget Document Report

50 - PARK DEVELOPMENT FUND

Department : N/A
Section : N/A
Program: N/A

2024 ACTUAL	2025 ACTUAL	2026 AMENDED BUDGET		2027 PROPOSED BUDGET	2027 APPROVED BUDGET	2027 COUNCIL BUDGET ADOPTION
3,161,069	3,779,068	4,489,353	**TOTAL RESOURCES**	4,585,815	0	0
3,161,069	3,779,068	4,489,353	**TOTAL REQUIREMENTS**	4,585,815	0	0


DEBT SERVICE
City of McMinnville
FY 2026-27

Debt Service Fund

Core Services

The Debt Service Fund accounts for the City's general obligation debt service payments and the dedicated property tax revenues used to support those obligations.

Budget Highlights

The Debt Service Fund supports repayment of the City's general obligation (GO) bonds, funded through a dedicated property tax levy.

Key highlights include:

- Property Tax Levy:
  - $2,990,528 levied in FY2026–27 for debt service
  - Estimated tax rate of $0.7702 per $1,000 of assessed value, a 5.7% decrease from the prior year
  - Decrease driven by stable debt obligations and growth in assessed value
- Collection Assumptions:
  - The levy accounts for approximately 5% uncollected taxes due to refunds, credits, discounts, and delinquencies
- Outstanding Debt Obligations:
  - 2015 Transportation Bonds: $16.1 million issued; final repayment in 2030
  - 2015 Refunding Bonds: $7.2 million issued; final year of repayment in FY2026–27 (approximately $538,000 in savings achieved)
  - 2018 Transportation Bonds: $7.9 million issued; final repayment in 2033
- Fund Balance Timing:
  - Ending fund balance is used to cover debt service payments due prior to November property tax collections
  - Requires sufficient prior-year levy to ensure early fiscal year payment obligations are met

Challenges & Opportunities

The City currently maintains a low level of outstanding debt, providing flexibility to address future capital needs through voter-approved financing.

- Debt Capacity:
  With no new bonds issued since 2018 and continued repayment of existing obligations, the City is utilizing approximately 6% of its available debt capacity, leaving significant capacity for future capital investments.
- Capital Funding Strategy:
  Major capital projects, including facilities, infrastructure, and equipment, may be funded through a combination of operating revenues and issuance of general obligation (GO) bonds.
- Voter-Approved Financing:
  In Oregon, property taxes levied to repay GO bonds are approved by voters and are exempt from property tax limitations, making them a key tool for funding large-scale capital projects.
- Facilities and Infrastructure Needs:
  Maintaining and replacing aging facilities and equipment remains critical to delivering core services and ensuring community safety.
- Future Bond Consideration:
  A Culture, Parks, and Recreation bond is anticipated to be referred to voters in November to support major capital investments in parks and recreation facilities. This potential bond is not included in the FY2026–27 proposed budget.

Department Cost Summary

	FY 2024-25 Actual	FY 2025-26 Budget	FY 2026-27 Proposed Budget
Revenues	$2,944,503	$2,968,174	$2,938,122
Property Taxes	$2,911,545	$2,941,200	$2,913,122
Intergovernmental	$1,207	$0	$0
Miscellaneous	$31,751	$26,974	$25,000
Expenses	$2,997,900	$2,998,500	$2,998,900
Debt Service	$2,997,900	$2,998,500	$2,998,900

Full-Time Equivalents (FTE)

	FY 2024-25	FY 2025-26	FY 2026-27

60 - DEBT SERVICE FUND

Department : No Department
Section : 000 - No Section
Program: 000 - No Program

2024 ACTUAL	2025 ACTUAL	2026 AMENDED BUDGET			2027 PROPOSED BUDGET	2027 APPROVED BUDGET	2027 COUNCIL BUDGET ADOPTION
				RESOURCES			
				BEGINNING FUND BALANCE			
313,575	301,476	247,276	**4090**	**Beginning Fund Balance**	217,779	0	0
				Estimated July 1 undesignated carryover from prior year			
313,575	**301,476**	**247,276**		**TOTAL BEGINNING FUND BALANCE**	**217,779**	**0**	**0**
				PROPERTY TAXES			
2,897,373	2,852,774	2,878,200	**4100-05**	**Property Taxes - Current**	2,848,122	0	0
				Debt Service property tax rate estimated is $0.7702 per $1,000 of assessed value compared to $0.8135 in 2025-2026			
				2026-2027 Debt service property tax levy 2,990,528			
				5% Uncollectable taxes (142,406)			
61,421	58,771	63,000	**4100-10**	**Property Taxes - Prior**	65,000	0	0
				Collections of delinquent property taxes from prior year Debt Service Fund property tax levies.			
2,958,794	**2,911,545**	**2,941,200**		**TOTAL PROPERTY TAXES**	**2,913,122**	**0**	**0**
				INTERGOVERNMENTAL			
1,225	1,207	0	**5010-01**	**Yamhill County - Other County Distributions**	0	0	0
1,225	**1,207**	**0**		**TOTAL INTERGOVERNMENTAL**	**0**	**0**	**0**
				MISCELLANEOUS			
26,948	21,737	20,000	**6310**	**Interest**	20,000	0	0
8,434	10,014	6,974	**6310-01**	**Interest - Property taxes**	5,000	0	0
35,382	**31,751**	**26,974**		**TOTAL MISCELLANEOUS**	**25,000**	**0**	**0**
3,308,976	**3,245,979**	**3,215,450**		**TOTAL RESOURCES**	**3,155,901**	**0**	**0**

60 - DEBT SERVICE FUND

Department : No Department
Section : 000 - No Section
Program: 000 - No Program

2024 ACTUAL	2025 ACTUAL	2026 AMENDED BUDGET			2027 PROPOSED BUDGET	2027 APPROVED BUDGET	2027 COUNCIL BUDGET ADOPTION
				REQUIREMENTS			
				DEBT SERVICE			
720,000	755,000	790,000	**9462-05**	**2015 Public Safety Bldg Refunding Bond - Principal - Feb 1**	830,000	0	0
				2015 Public Safety Building Bond Refunding principal payment due February 1, 2027			
77,375	59,375	40,500	**9462-10**	**2015 Public Safety Bldg Refunding Bond - Interest - Feb 1**	20,750	0	0
				2015 Public Safety Building Bond Refunding interest payment due February 1, 2027			
77,375	59,375	40,500	**9462-15**	**2015 Public Safety Bldg Refunding Bond - Interest - Aug 1**	20,750	0	0
				2015 Public Safety Building Bond Refunding principal payment due August 1, 2026			
1,080,000	1,130,000	1,190,000	**9475-05**	**2015 Transportation Bond - Principal - Feb 1**	1,245,000	0	0
				2015 Transportation Bond principal payment due February 1, 2027			
190,750	163,750	135,500	**9475-10**	**2015 Transportation Bond - Interest - Feb 1**	105,750	0	0
				2015 Transportation Bond interest payment due February 1, 2027			
190,750	163,750	135,500	**9475-15**	**2015 Transportation Bond - Interest - Aug 1**	105,750	0	0
				2015 Transportation Bond interest payment due August 1, 2026			
490,000	505,000	520,000	**9476-05**	**2018 Transportation Bond - Principal - Feb 1**	540,000	0	0
				2018 Transportation Bond principal payment due February 1, 2027			
90,625	80,825	73,250	**9476-10**	**2018 Transportation Bond - Interest - Feb 1**	65,450	0	0
				2018 Transportation Bond interest payment due February 1, 2027			
90,625	80,825	73,250	**9476-15**	**2018 Transportation Bond - Interest - Aug 1**	65,450	0	0
				2018 Transportation Bond interest payment due August 1, 2026			
3,007,500	**2,997,900**	**2,998,500**		**TOTAL DEBT SERVICE**	**2,998,900**	**0**	**0**
				ENDING FUND BALANCE			
301,476	248,079	216,950	**9999**	**Unappropriated Ending Fd Balance**	157,001	0	0
				Undesignated carryover to July 1 from proposed budget year to subsequent year, includes the excess (deficit) of revenues over (under) expenditures from proposed budget year operations.			
301,476	**248,079**	**216,950**		**TOTAL ENDING FUND BALANCE**	**157,001**	**0**	**0**
3,308,976	**3,245,979**	**3,215,450**		**TOTAL REQUIREMENTS**	**3,155,901**	**0**	**0**

Budget Document Report

60 - DEBT SERVICE FUND

Department : N/A
Section : N/A
Program: N/A

2024 ACTUAL	2025 ACTUAL	2026 AMENDED BUDGET		2027 PROPOSED BUDGET	2027 APPROVED BUDGET	2027 COUNCIL BUDGET ADOPTION
3,308,976	3,245,979	3,215,450	**TOTAL RESOURCES**	3,155,901	0	0
3,308,976	3,245,979	3,215,450	**TOTAL REQUIREMENTS**	3,155,901	0	0


BUILDING
City of McMinnville
FY 2026-27

Building Fund

Core Services

The Building Division administers the City's building program in coordination with the Oregon Building Codes Division, ensuring safe and compliant construction through plan review, inspection, and permitting services.

Key service areas include:

- Pre-Application and Project Coordination:
  Facilitation of pre-application meetings to identify project requirements and coordinate across City departments and applicants
- Plan Review Services:
  Review of residential, commercial, and industrial construction plans for compliance with applicable building codes prior to permit issuance
- Inspection Services:
  Field inspections at various stages of construction to ensure compliance with building regulations and approved plans
- Permitting and Occupancy:
  Issuance of building permits and certificates of occupancy
- Code Assistance and Customer Service:
  Response to code interpretation questions and general inquiries from contractors, design professionals, and the public

Budget Highlights

The FY2026–27 Building Fund budget reflects continued efforts to improve service delivery, coordination, and customer experience within the development review process.

Key highlights include:

- Development Project Coordinator:
  Addition of a Development Project Coordinator position (50% Building Fund, 25% Planning, 25% Engineering)
  Enhances internal coordination and external communication with customers
  Builds on ongoing efforts to improve efficiency and responsiveness in permit review and development processes
- Integrated Development Review Process:

Continued collaboration between Building and Community Development staff to streamline permit review and code compliance
Supports a coordinated approach to building and site development review

- Technology and Process Improvements:
  Ongoing utilization of digital permitting and plan review systems to improve customer access and internal efficiency
  Continued benefits from prior investments in online permitting, electronic plan review, and system integration
- Customer Service Enhancements:
  Staffing structure and workflows continue to support efficient permit processing, plan review, and inspection coordination
  Focus remains on timely, transparent, and responsive service delivery

Challenges & Opportunities

The Building Division continues to navigate workforce, service delivery, and market-driven challenges while maintaining high levels of customer service and regulatory compliance.

- Specialized Inspection Services:
  Access to specialty inspection services remains a challenge, requiring reliance on external providers to meet project needs.
- Workload Variability:
  Development activity directly impacts workload and revenue, creating challenges in maintaining appropriate staffing levels and service capacity during market fluctuations.
- Staffing Depth and Redundancy:
  Maintaining sufficient depth within the inspection team is critical to ensure continuity of service, particularly during periods of reduced activity or staff turnover.
- Workforce Pipeline and Succession Planning:
  With anticipated retirements and a limited statewide pool of qualified Building Officials and Inspectors, proactive succession planning and workforce development will be essential.

Department Cost Summary

	FY 2024-25 Actual	FY 2025-26 Budget	FY 2026-27 Proposed Budget
Revenues	$903,073	$735,750	$848,250
Licenses and Permits	$785,942	$628,250	$738,250
Miscellaneous	$107,678	$100,000	$98,000
Transfers In	$9,453	$7,500	$12,000
Expenses	$906,451	$995,648	$1,120,425
Personnel Services	$708,518	$764,084	$872,008
Materials and Services	$105,149	$150,413	$150,274
Capital Outlay	$11,200	$1,618	$1,422
Transfers Out	$81,583	$79,533	$96,720

Full-Time Equivalents (FTE)

	FY 2024-25	FY 2025-26	FY 2026-27
Building Fund	4.34	4.34	4.84

70 - BUILDING FUND

Department : No Department
Section : 000 - No Section
Program: 000 - No Program

2024 ACTUAL	2025 ACTUAL	2026 AMENDED BUDGET			2027 PROPOSED BUDGET	2027 APPROVED BUDGET	2027 COUNCIL BUDGET ADOPTION
				RESOURCES			
				BEGINNING FUND BALANCE			
2,062,688	2,286,605	2,101,341	**4090**	**Beginning Fund Balance**	2,296,841	0	0
				Estimated July 1 carryover from prior year			
2,062,688	**2,286,605**	**2,101,341**		**TOTAL BEGINNING FUND BALANCE**	**2,296,841**	**0**	**0**
				LICENSES AND PERMITS			
637,813	498,466	410,000	**4400-05**	**Building Fees - Building Permit Fees**	500,000	0	0
				Building plan review and permit fees; fire and life safety plan review fees.			
139,673	145,340	135,000	**4400-10**	**Building Fees - Mechanical Permit Fees**	135,000	0	0
				Mechanical plan review and permit fees.			
185,937	139,539	80,000	**4400-15**	**Building Fees - Plumbing Permit Fees**	100,000	0	0
				Plumbing plan review and permit fees.			
762	2,112	2,750	**4400-20**	**Building Fees - Mobile Home Permit Fees**	2,750	0	0
				Manufactured home setup permit fees including mobile home park plan review and permit fees.			
0	485	500	**4400-25**	**Building Fees - Miscellaneous Permit Fees**	500	0	0
				Miscellaneous Building Division charges including re-inspection fees.			
964,185	**785,942**	**628,250**		**TOTAL LICENSES AND PERMITS**	**738,250**	**0**	**0**
				MISCELLANEOUS			
106,031	105,579	100,000	**6310**	**Interest**	95,000	0	0
0	1,354	0	**6600-06**	**Other Income - Paid Leave OR**	0	0	0
4,742	745	0	**6600-97**	**Other Income - Building**	3,000	0	0
				Includes the 1% Administration Fee paid by the School District for the Building Division's collection of their Construction Excise Tax on new construction.			
110,773	**107,678**	**100,000**		**TOTAL MISCELLANEOUS**	**98,000**	**0**	**0**
				TRANSFERS IN			
7,330	9,453	7,500	**6900-08**	**Transfers In - Affordable Housing**	12,000	0	0
				Building personnel services support 12,000			

Budget Document Report

70 - BUILDING FUND

Department : No Department
Section : 000 - No Section
Program: 000 - No Program

2024 ACTUAL	2025 ACTUAL	2026 AMENDED BUDGET			2027 PROPOSED BUDGET	2027 APPROVED BUDGET	2027 COUNCIL BUDGET ADOPTION
5,007	0	0	6900-85	Transfers In - Insurance Services	0	0	0
12,337	**9,453**	**7,500**		**TOTAL TRANSFERS IN**	**12,000**	**0**	**0**
3,149,984	**3,189,677**	**2,837,091**		**TOTAL RESOURCES**	**3,145,091**	**0**	**0**

70 - BUILDING FUND

Department : No Department
Section : 000 - No Section
Program: 000 - No Program

2024 ACTUAL	2025 ACTUAL	2026 AMENDED BUDGET			2027 PROPOSED BUDGET	2027 APPROVED BUDGET	2027 COUNCIL BUDGET ADOPTION
				REQUIREMENTS			
				PERSONNEL SERVICES			
731	953	0	7000	**Salaries & Wages**	0	0	0
317,574	336,737	357,834	7000-05	**Salaries & Wages - Regular Full Time**	415,145	0	0
				Development Permit Coordinator - 0.50 FTE			
				Community Development Director - 0.25 FTE			
				Combination Inspector - Senior - 1.00 FTE			
				Combination Inspector - 1.00 FTE			
				Development Review Specialist - 1.00 FTE			
				Development Customer Service Technician - Combined Depts - 0.34 FTE			
113,594	108,881	115,510	7000-15	**Salaries & Wages - Temporary**	118,396	0	0
				Extra Help - Building Official - 0.75 FTE			
3,497	3,082	5,000	7000-20	**Salaries & Wages - Overtime**	5,010	0	0
300	420	0	7000-37	**Salaries & Wages - Medical Opt Out Incentive**	0	0	0
339	519	0	7300	**Fringe Benefits**	0	0	0
26,525	27,293	28,939	7300-05	**Fringe Benefits - FICA - Social Security**	33,390	0	0
6,203	6,383	6,936	7300-06	**Fringe Benefits - FICA - Medicare**	7,809	0	0
144,858	144,072	158,155	7300-15	**Fringe Benefits - PERS - OPSRP - IAP**	176,513	0	0
62,247	64,710	71,333	7300-20	**Fringe Benefits - Medical Insurance**	95,050	0	0
8,090	8,090	8,090	7300-22	**Fringe Benefits - VEBA Plan**	9,590	0	0
216	210	215	7300-25	**Fringe Benefits - Life Insurance**	241	0	0
794	798	820	7300-30	**Fringe Benefits - Long Term Disability**	1,002	0	0
4,514	4,242	5,153	7300-35	**Fringe Benefits - Workers' Compensation Insurance**	5,635	0	0
85	78	91	7300-37	**Fringe Benefits - Workers' Benefit Fund**	91	0	0
0	0	1,890	7300-40	**Fringe Benefits - Unemployment**	2,000	0	0
279	2,050	4,118	7300-45	**Fringe Benefits - Paid Family Leave City Share**	2,137	0	0
689,847	**708,518**	**764,084**		**TOTAL PERSONNEL SERVICES**	**872,008**	**0**	**0**

70 - BUILDING FUND

Department : No Department
Section : 000 - No Section
Program: 000 - No Program

2024 ACTUAL	2025 ACTUAL	2026 AMENDED BUDGET			2027 PROPOSED BUDGET	2027 APPROVED BUDGET	2027 COUNCIL BUDGET ADOPTION
				MATERIALS AND SERVICES			
28,579	25,640	25,000	**7500**	**Credit Card Fees**	29,000	0	0
0	490	500	**7520**	**Public Notices & Printing**	500	0	0
				Building inspection/correction notices and various building inspection job cards, as well as brochures to inform contractors of code changes, departmental policies, and other relevant information.			
366	778	500	**7540**	**Employee Events**	700	0	0
				Costs shared city-wide for employee training, materials, and events.			
2,101	1,575	4,000	**7550**	**Travel & Education**	4,000	0	0
				Training seminars and classes to maintain staff certifications; attendance at the Accela (building permit program) annual conference.			
3,093	3,345	2,500	**7590**	**Fuel - Vehicle & Equipment**	2,500	0	0
2,692	2,747	3,600	**7600**	**Utilities**	3,600	0	0
				Division's share of Community Development Center's electricity expense, ~25%.			
6,136	7,214	8,073	**7610-05**	**Insurance - Liability**	6,327	0	0
2,497	2,886	3,550	**7610-10**	**Insurance - Property**	2,696	0	0
0	0	0	**7610-11**	**Insurance - Cyber liability**	291	0	0
9,714	10,718	10,000	**7620**	**Telecommunications**	10,000	0	0
2,898	3,128	3,000	**7650**	**Janitorial**	2,750	0	0
				Division's share of Community Development Center janitorial service and supplies cost, ~25%.			
7,361	4,620	5,000	**7660**	**Materials & Supplies**	4,000	0	0
				Code books and related material regarding structural, mechanical, plumbing, and fire codes; office supplies; postage; uniforms and safety equipment.			
0	0	1,000	**7720**	**Repairs & Maintenance**	0	0	0
				Repairs and maintenance of vehicles and office equipment.			
2,177	1,080	1,500	**7720-08**	**Repairs & Maintenance - Building Repairs**	1,500	0	0
				Division's share of Community Development Center's repairs and improvements, ~25%.			
1,105	1,276	4,000	**7720-10**	**Repairs & Maintenance - Building Maintenance**	4,000	0	0
				Division's share of routine building maintenance costs including pest control, garbage service, alarm and lighting repair and maintenance, gutter cleaning and roof preventative maintenance, and carpet cleaning, ~25%.			
2,277	0	0	**7750**	**Professional Services**	0	0	0

70 - BUILDING FUND

Department : No Department
Section : 000 - No Section
Program: 000 - No Program

2024 ACTUAL	2025 ACTUAL	2026 AMENDED BUDGET			2027 PROPOSED BUDGET	2027 APPROVED BUDGET	2027 COUNCIL BUDGET ADOPTION
3,690	1,577	2,070	7750-01	**Professional Services - Audit & other city-wide prof svc**	1,670	0	0
				Costs shared city-wide for audit, Section 125 plan administrative fees, and other miscellaneous professional service expenses			
16,647	18,241	35,000	7750-33	**Professional Services - Contract Inspections**	25,000	0	0
				Contract inspection services for large commercial projects and to augment staff building inspectors, when needed.			
6,824	2,141	20,000	7750-36	**Professional Services - Contract Plan Review**	20,000	0	0
				Contract plan reviews and engineering services on commercial projects.			
4,776	3,483	4,000	7790-20	**Maintenance & Rental Contracts - Community Development Center**	4,000	0	0
				Division's share of Community Development Center HVAC services; alarm monitoring; landscape maintenance; and copier leases, ~25%.			
10,025	11,485	9,160	7840	**M & S Computer Charges**	13,240	0	0
				I.S. Fund materials & supplies costs shared city-wide			
				Sent from Allocation "Materials & Services-Shared - IS Cost Allocation - M&S Shared (Building Fund)" (100.00%) 13,240			
2,982	2,726	7,960	7840-80	**M & S Computer Charges - Building**	14,500	0	0
				Sent from Allocation "Materials & Services-Specific - IS Cost Allocation - M&S Specific (Building Fund)" (100.00%) 14,500			
				Accela Peripherals - $1000			
				ESRI SW - 17%, shared w/Street,Comm Dvlpmt,Eng,Park Maint,WWS - $2700			
				Office 365 licensing - $2100			
				Replacement Computer Share - $1500			
				Replacement Computers - $7000			
				Adobe Pro Renewals - $200			
115,939	**105,149**	**150,413**		**TOTAL MATERIALS AND SERVICES**	**150,274**	**0**	**0**
				CAPITAL OUTLAY			
2,465	467	1,618	8750	**Capital Outlay Computer Charges**	1,422	0	0
				I.S. Fund capital outlay costs shared city-wide			
				Sent from Allocation "Capital Outlay-Shared - IS Cost Allocation - CO Shared (Building Fund)" (100.00%) 1,422			
14,548	10,733	0	8800	**Building Improvements**	0	0	0

70 - BUILDING FUND

Department : No Department
Section : 000 - No Section
Program: 000 - No Program

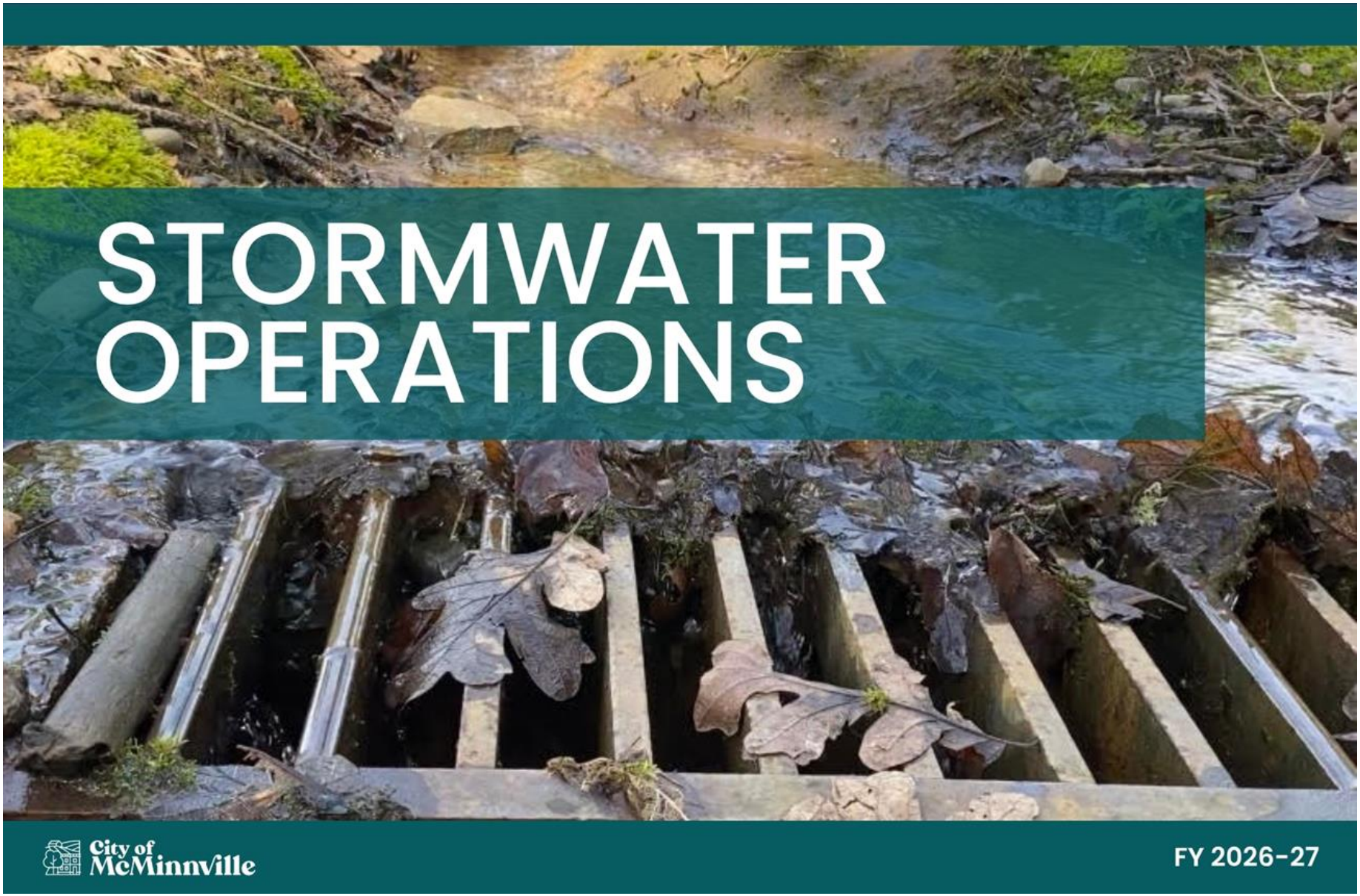
2024 ACTUAL	2025 ACTUAL	2026 AMENDED BUDGET				2027 PROPOSED BUDGET	2027 APPROVED BUDGET	2027 COUNCIL BUDGET ADOPTION
			Division's share of Community Development Center's building improvements, ~25%.					
17,013	**11,200**	**1,618**		**TOTAL CAPITAL OUTLAY**		**1,422**	**0**	**0**
				TRANSFERS OUT				
27,846	68,266	65,324	**9700-01**	**Transfers Out - General Fund**		81,994	0	0
			Admin, Finance, & Engineering personnel services support		77,909			
			Building Fund support of centralized Facility operations		4,085			
12,733	13,317	14,209	**9700-80**	**Transfers Out - Information Systems**		14,726	0	0
			Information Systems personnel services support		14,726			
40,579	**81,583**	**79,533**		**TOTAL TRANSFERS OUT**		**96,720**	**0**	**0**
				CONTINGENCIES				
0	0	200,000	**9800**	**Contingencies**		200,000	0	0
0	**0**	**200,000**		**TOTAL CONTINGENCIES**		**200,000**	**0**	**0**
				ENDING FUND BALANCE				
2,286,605	2,283,227	1,641,443	**9999**	**Unappropriated Ending Fd Balance**		1,824,666	0	0
			Undesignated carryover for July 1 from proposed budget year to subsequent year, includes the excess (deficit) of revenues over (under) expenditures from proposed budget year operations. Target reserve = 24 months operating expenses.					
2,286,605	**2,283,227**	**1,641,443**		**TOTAL ENDING FUND BALANCE**		**1,824,666**	**0**	**0**
3,149,984	**3,189,677**	**2,837,091**		**TOTAL REQUIREMENTS**		**3,145,091**	**0**	**0**

Budget Document Report

70 - BUILDING FUND

Department : N/A
Section : N/A
Program: N/A

2024 ACTUAL	2025 ACTUAL	2026 AMENDED BUDGET		2027 PROPOSED BUDGET	2027 APPROVED BUDGET	2027 COUNCIL BUDGET ADOPTION
3,149,984	3,189,677	2,837,091	**TOTAL RESOURCES**	3,145,091	0	0
3,149,984	3,189,677	2,837,091	**TOTAL REQUIREMENTS**	3,145,091	0	0


STORMWATER
OPERATIONS
City of McMinnville
FY 2026-27

Stormwater Operations Fund

Core Services

A stormwater utility is a self-funded enterprise model designed to support stormwater operations, maintenance, and regulatory compliance. This approach is widely recognized in Oregon and nationally as an equitable and sustainable method for managing stormwater systems.

A dedicated stormwater utility would provide a stable and reliable funding source to support environmental compliance, infrastructure maintenance, and long-term system improvements.

At this time, no dedicated stormwater utility has been established. As with each budget cycle, staff will continue to monitor needs and available resources and adjust service delivery accordingly

Budget Highlights

The FY2026–27 Stormwater Operations Fund does not include dedicated revenues or expenditures.

Key highlights include:

- No Dedicated Funding:
  - No revenues or expenditures are currently budgeted within this fund
  - Any stormwater-related expenditures outside of the public right-of-way would require a transfer from the General Fund
- Operations Delivered Through Other Funds:
  - Stormwater-related services within the public right-of-way are currently funded and delivered through the Street Fund, including:
    - Street sweeping (residential, arterial, and downtown)
    - Catch basin cleaning in coordination with Wastewater crews
    - Maintenance of stormwater quality facilities
    - Seasonal curbside leaf collection

Challenges & Opportunities

The Stormwater Operations Fund reflects a growing gap between regulatory requirements and available funding, highlighting the need for a more sustainable approach.

- Lack of Dedicated Funding Source:
  There is currently no direct funding source for stormwater operations. Limited maintenance within the public right-of-way is supported through the Street Fund, with partial support from Wastewater staff for routine system cleaning in known problem areas.
- Regulatory Requirements (TMDL):
  The City is implementing a DEQ-issued mercury Total Maximum Daily Load (TMDL) plan for the Willamette River, adopted by Council in 2024. Compliance will require ongoing coordination and increased operational effort across Public Works functions.
- Need for Sustainable Funding Strategy:
  As regulatory and maintenance demands increase, the City continues to evaluate options for establishing a dedicated and sustainable funding source to support stormwater operations and long-term system needs.

Department Cost Summary

	FY 2024-25 Actual	FY 2025-26 Budget	FY 2026-27 Proposed Budget
Revenues	$0	$0	$0
Miscellaneous	$0	$0	$0
Expenses	$0	$0	$0
Materials and Services	$0	$0	$0
Transfers Out	$0	$0	$0

Full-Time Equivalents (FTE)

	FY 2024-25	FY 2025-26	FY 2026-27

Budget Document Report

71 - STORMWATER OPERATIONS FUND

Department : No Department
Section : 000 - No Section
Program: 000 - No Program

2024 ACTUAL	2025 ACTUAL	2026 AMENDED BUDGET			2027 PROPOSED BUDGET	2027 APPROVED BUDGET	2027 COUNCIL BUDGET ADOPTION
				RESOURCES			
				BEGINNING FUND BALANCE			
0	0	0	4090	Beginning Fund Balance	0	0	0
0	**0**	**0**		**TOTAL BEGINNING FUND BALANCE**	**0**	**0**	**0**
				MISCELLANEOUS			
0	0	0	6310	Interest	0	0	0
0	**0**	**0**		**TOTAL MISCELLANEOUS**	**0**	**0**	**0**
0	**0**	**0**		**TOTAL RESOURCES**	**0**	**0**	**0**

Budget Document Report

71 - STORMWATER OPERATIONS FUND

Department : No Department
Section : 000 - No Section
Program: 000 - No Program

2024 ACTUAL	2025 ACTUAL	2026 AMENDED BUDGET			2027 PROPOSED BUDGET	2027 APPROVED BUDGET	2027 COUNCIL BUDGET ADOPTION
				REQUIREMENTS			
				MATERIALS AND SERVICES			
0	0	0	7750-43	Professional Services - Stormwater	0	0	0
0	**0**	**0**		**TOTAL MATERIALS AND SERVICES**	**0**	**0**	**0**
				TRANSFERS OUT			
0	0	0	9700-01	Transfers Out - General Fund	0	0	0
0	**0**	**0**		**TOTAL TRANSFERS OUT**	**0**	**0**	**0**
				ENDING FUND BALANCE			
0	0	0	9999	Unappropriated Ending Fd Balance	0	0	0
0	**0**	**0**		**TOTAL ENDING FUND BALANCE**	**0**	**0**	**0**
0	**0**	**0**		**TOTAL REQUIREMENTS**	**0**	**0**	**0**

Budget Document Report

71 - STORMWATER OPERATIONS FUND

Department : N/A
Section : N/A
Program: N/A

2024 ACTUAL	2025 ACTUAL	2026 AMENDED BUDGET		2027 PROPOSED BUDGET	2027 APPROVED BUDGET	2027 COUNCIL BUDGET ADOPTION
0	0	0	**TOTAL RESOURCES**	0	0	0
0	0	0	**TOTAL REQUIREMENTS**	0	0	0


STORMWATER
CAPITAL
City of McMinnville
FY 2026-27

Stormwater Capital Fund

Core Services

A stormwater utility is a self-funded enterprise model intended to support both operating and capital needs of a community's stormwater system.

At this time, there is no dedicated or sustainable funding source for stormwater capital projects. Capital improvements are addressed on a limited, project-specific basis as funding becomes available.

As with each budget cycle, staff will continue to monitor system needs and available resources and adjust capital planning accordingly.

Budget Highlights

The FY2026–27 Stormwater Capital Fund focuses on targeted investment to address critical infrastructure needs and reduce long-term system risk.

Key highlights include:

- Linear Park Stormline Improvements:
  - $350,000 in ARPA funding allocated for construction
  - Project addresses recurring infrastructure failures that have progressed from isolated defects to system-wide deterioration
- Risk Reduction and System Reliability:
  - Replacement of the failing stormline will eliminate ongoing sinkhole formation and reduce emergency repair needs
  - Improves overall system reliability and protects adjacent roadway and utility infrastructure
- Long-Term Cost and Liability Management:
  - Proactive replacement reduces long-term maintenance costs and operational risk
  - Minimizes potential liability associated with infrastructure failure

The FY 2026-27 budget proposes $350,000 in ARPA funds to construct the Linear Park Stormline improvements.

This project addresses a recurring infrastructure failure that has transitioned from isolated defects to significant pipeline deterioration. Continued

spot repairs increase operational risk, emergency response costs, and potential impacts to roadway stability and adjacent utilities. Full replacement will eliminate ongoing sinkhole formation, improve storm system reliability, and reduce long-term maintenance and liability exposure.

Challenges & Opportunities

There is currently no dedicated funding source for stormwater capital projects. The City maintains over 114 miles of stormwater pipeline, much of which has not received systematic maintenance and is in need of repair or replacement.

Department Cost Summary

	FY 2024-25 Actual	FY 2025-26 Budget	FY 2026-27 Proposed Budget
Revenues	$0	$500,000	$352,000
Miscellaneous	$0	$0	$2,000
Transfers In	$0	$500,000	$350,000
Expenses	$0	$500,000	$350,000
Materials and Services	$0	$500,000	$0
Capital Outlay	$0	$0	$350,000

Full-Time Equivalents (FTE)

	FY 2024-25	FY 2025-26	FY 2026-27

Budget Document Report

72 - STORMWATER CAPITAL FUND

Department : No Department
Section : 000 - No Section
Program: 000 - No Program

2024 ACTUAL	2025 ACTUAL	2026 AMENDED BUDGET			2027 PROPOSED BUDGET	2027 APPROVED BUDGET	2027 COUNCIL BUDGET ADOPTION
				RESOURCES			
				BEGINNING FUND BALANCE			
0	0	0	4090	Beginning Fund Balance	10,405	0	0
0	**0**	**0**		**TOTAL BEGINNING FUND BALANCE**	**10,405**	**0**	**0**
				MISCELLANEOUS			
0	0	0	6310	Interest	2,000	0	0
0	**0**	**0**		**TOTAL MISCELLANEOUS**	**2,000**	**0**	**0**
				TRANSFERS IN			
0	0	500,000	6900-01	Transfers In - General Fund	350,000	0	0
				ARPA funds for Linear Park Stormline 350,000			
0	**0**	**500,000**		**TOTAL TRANSFERS IN**	**350,000**	**0**	**0**
0	**0**	**500,000**		**TOTAL RESOURCES**	**362,405**	**0**	**0**

Budget Document Report — **72 - STORMWATER CAPITAL FUND**

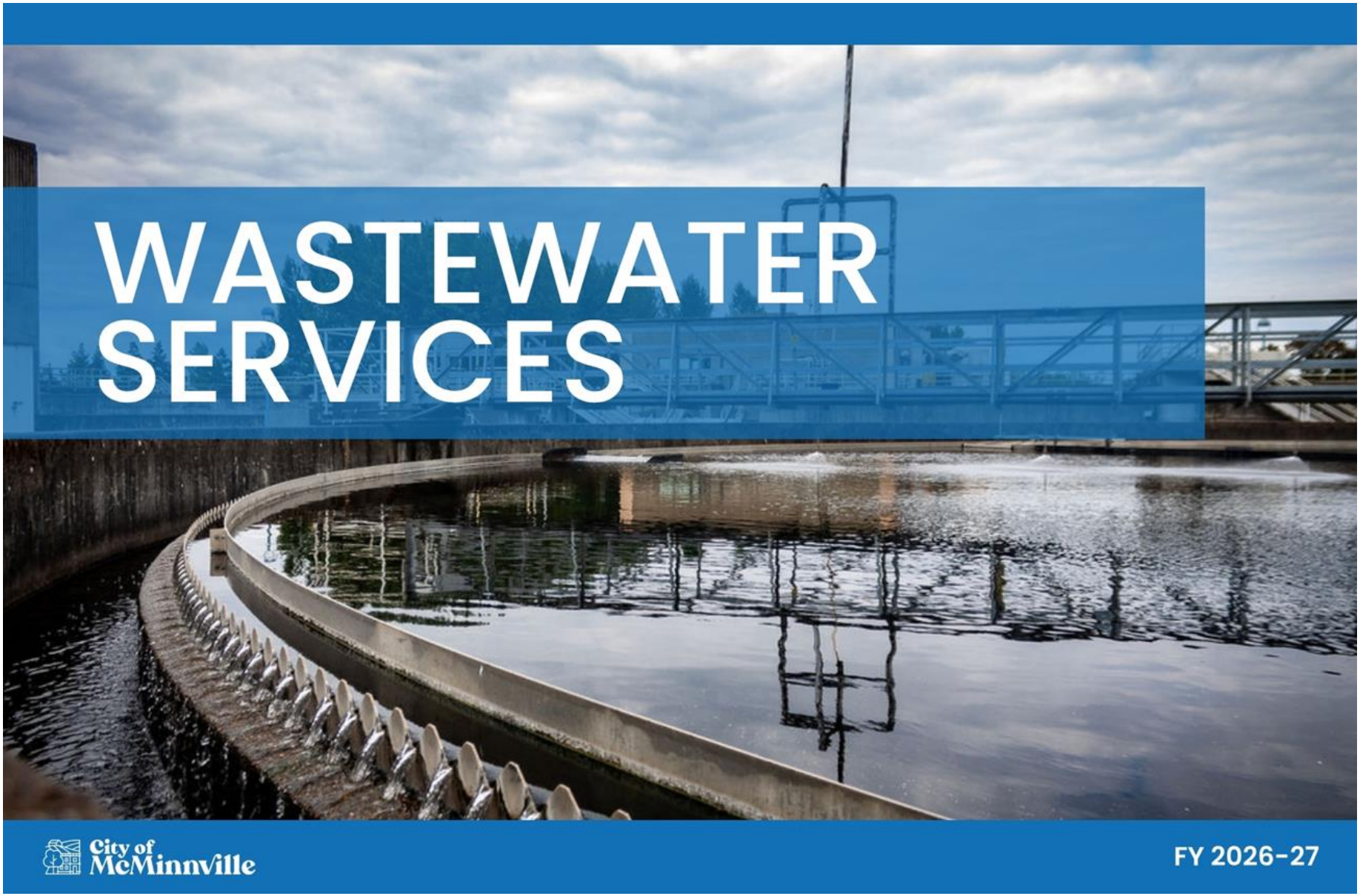
Department : No Department
Section : 000 - No Section
Program: 000 - No Program

2024 ACTUAL	2025 ACTUAL	2026 AMENDED BUDGET			2027 PROPOSED BUDGET	2027 APPROVED BUDGET	2027 COUNCIL BUDGET ADOPTION
				REQUIREMENTS			
				MATERIALS AND SERVICES			
0	0	500,000	7750-43	Professional Services - Stormwater	0	0	0
0	**0**	**500,000**		**TOTAL MATERIALS AND SERVICES**	**0**	**0**	**0**
				CAPITAL OUTLAY			
0	0	0	9110-43	Sanitary Sewer Replacements - Storm Line Repairs	350,000	0	0
				Linear Park Stormline Replacement 350,000			
0	**0**	**0**		**TOTAL CAPITAL OUTLAY**	**350,000**	**0**	**0**
				ENDING FUND BALANCE			
0	0	0	9999	Unappropriated Ending Fd Balance	12,405	0	0
0	**0**	**0**		**TOTAL ENDING FUND BALANCE**	**12,405**	**0**	**0**
0	**0**	**500,000**		**TOTAL REQUIREMENTS**	**362,405**	**0**	**0**

Budget Document Report — **72 - STORMWATER CAPITAL FUND**

Department : N/A
Section : N/A
Program: N/A

2024 ACTUAL	2025 ACTUAL	2026 AMENDED BUDGET		2027 PROPOSED BUDGET	2027 APPROVED BUDGET	2027 COUNCIL BUDGET ADOPTION
0	**0**	**500,000**	**TOTAL RESOURCES**	**362,405**	**0**	**0**
0	**0**	**500,000**	**TOTAL REQUIREMENTS**	**362,405**	**0**	**0**


WASTEWATER
SERVICES
City of McMinnville
FY 2026-27

Wastewater Services Fund

Core Services

Wastewater Services protects public health and the environment by collecting, treating, and safely returning water to the environment.

Key service areas include:

- Treatment and Operations:
  - Operation and maintenance of the Water Reclamation Facility and associated pump stations
- Collection System Management:
  - Maintenance and operation of the sewer collection system to ensure reliable conveyance
- Regulatory Compliance and Laboratory Services:
  - Laboratory testing, monitoring, and compliance with state and federal regulations
  - Administration of industrial pretreatment programs
- System Monitoring and Maintenance:
  - 24/7 system monitoring and preventive maintenance to ensure reliable service delivery
- Biosolids Management:
  - Management and disposal of biosolids in compliance with regulatory requirements

Budget Highlights

The FY2026–27 Wastewater Services Fund budget focuses on regulatory compliance, system reliability, and targeted investment in aging infrastructure.

Key highlights include:

- Regulatory Compliance (NPDES):
  - Increased laboratory monitoring and analysis in preparation for anticipated updates to NPDES permit requirements
- Capital Project Completion:
  - Solids Handling Improvement Project transitioning into warranty and inspection phase to ensure performance and compliance
- Facility and System Reliability:

HVAC upgrades to address aging infrastructure and improve operational reliability
Increased investment in computer monitoring systems, including on-call technical support

- Staffing and Asset Management:
  Addition of a Maintenance Supervisor to support plant operations, implement asset management systems, and enhance long-term infrastructure planning
- Infrastructure Investment:
  Continued capital investment to repair and replace aging sewer system assets

Challenges & Opportunities

The Wastewater Services Division continues to balance regulatory requirements, aging infrastructure, and system performance with a focus on long-term reliability and compliance.

- Regulatory Requirements (NPDES):
  Adapting to increasingly stringent regulatory standards, including renewal of the NPDES permit, will require ongoing monitoring, system upgrades, and operational adjustments.
- Aging Infrastructure:
  Treatment plant systems and collection infrastructure require continued investment to maintain reliability and avoid service disruptions.
- System Performance and Efficiency:
  Opportunities exist to reduce inflow and infiltration, improve energy efficiency, and enhance system performance through targeted improvements.
- Technology and Controls:
  Upgrading monitoring and control systems will improve operational efficiency, responsiveness, and data-driven decision-making.
- Workforce and Asset Management:
  Continued focus on asset management, long-term planning, and staff development will position the division to meet future demands while maintaining high service levels.

Department Cost Summary

	FY 2024-25 Actual	FY 2025-26 Budget	FY 2026-27 Proposed Budget
Revenues	$12,271,017	$12,178,617	$12,454,217
Intergovernmental	$0	$0	$0
Charges for Services	$12,067,842	$12,127,617	$12,403,217
Miscellaneous	$97,704	$51,000	$51,000
Transfers In	$105,472	$0	$0
Expenses	$12,503,180	$12,755,356	$13,759,200
Personnel Services	$2,628,219	$2,869,877	$3,089,023
Materials and Services	$2,966,083	$3,153,353	$3,521,694
Capital Outlay	$134,482	$450,892	$255,352
Transfers Out	$6,774,396	$6,281,234	$6,893,131

Full-Time Equivalents (FTE)

	FY 2024-25	FY 2025-26	FY 2026-27
Wastewater Services	23.10	22.55	23.37

Budget Document Report

75 - WASTEWATER SERVICES FUND

Department : **No Department**
Section : **000 - No Section**
Program: **000 - No Program**

2024 ACTUAL	2025 ACTUAL	2026 AMENDED BUDGET			2027 PROPOSED BUDGET	2027 APPROVED BUDGET	2027 COUNCIL BUDGET ADOPTION
				RESOURCES			
				BEGINNING FUND BALANCE			
3,823,190	3,114,543	2,261,711	**4090**	**Beginning Fund Balance**	2,802,875	0	0
				Estimated July 1 undesignated carryover from prior year			
3,823,190	**3,114,543**	**2,261,711**		**TOTAL BEGINNING FUND BALANCE**	**2,802,875**	**0**	**0**
3,823,190	**3,114,543**	**2,261,711**		**TOTAL RESOURCES**	**2,802,875**	**0**	**0**

75 - WASTEWATER SERVICES FUND

Department : 01 - Administration
Section : 000 - No Section
Program: 000 - No Program

2024 ACTUAL	2025 ACTUAL	2026 AMENDED BUDGET			2027 PROPOSED BUDGET	2027 APPROVED BUDGET	2027 COUNCIL BUDGET ADOPTION
				REQUIREMENTS			
				PERSONNEL SERVICES			
-412	-544	0	7000	**Salaries & Wages**	0	0	0
193,493	208,559	216,468	7000-05	**Salaries & Wages - Regular Full Time**	224,356	0	0
				Management Support Specialist, Senior - 0.40 FTE			
				Management Support Specialist Senior - 1.00 FTE			
				Mechanic - Operations & Maintenance - 0.10 FTE			
				Wastewater Services Manager - 1.00 FTE			
71,227	47,493	53,956	7000-10	**Salaries & Wages - Regular Part Time**	0	0	0
237	244	500	7000-20	**Salaries & Wages - Overtime**	503	0	0
-140	-128	0	7300	**Fringe Benefits**	0	0	0
16,174	15,597	16,391	7300-05	**Fringe Benefits - FICA - Social Security**	13,941	0	0
3,783	3,648	3,928	7300-06	**Fringe Benefits - FICA - Medicare**	3,260	0	0
93,127	91,400	96,293	7300-15	**Fringe Benefits - PERS - OPSRP - IAP**	75,298	0	0
34,077	35,636	40,412	7300-20	**Fringe Benefits - Medical Insurance**	64,340	0	0
4,200	4,200	4,301	7300-22	**Fringe Benefits - VEBA Plan**	6,500	0	0
186	167	186	7300-25	**Fringe Benefits - Life Insurance**	148	0	0
606	582	632	7300-30	**Fringe Benefits - Long Term Disability**	547	0	0
3,760	3,228	4,080	7300-35	**Fringe Benefits - Workers' Compensation Insurance**	3,387	0	0
54	46	55	7300-37	**Fringe Benefits - Workers' Benefit Fund**	47	0	0
0	0	3,990	7300-40	**Fringe Benefits - Unemployment**	4,000	0	0
170	1,210	2,333	7300-45	**Fringe Benefits - Paid Family Leave City Share**	838	0	0
420,543	**411,338**	**443,525**		**TOTAL PERSONNEL SERVICES**	**397,165**	**0**	**0**
				MATERIALS AND SERVICES			
1,708	3,600	1,600	7530	**Training**	2,500	0	0
				Safety meetings, training films, posters, and handouts, etc.			
1,449	1,916	2,400	7540	**Employee Events**	3,500	0	0
				Costs shared city-wide for employee training, materials, and events.			

Department : 01 - Administration
Section : 000 - No Section
Program: 000 - No Program

2024 ACTUAL	2025 ACTUAL	2026 AMENDED BUDGET			2027 PROPOSED BUDGET	2027 APPROVED BUDGET	2027 COUNCIL BUDGET ADOPTION
10,821	22,413	25,500	7550	**Travel & Education**	25,500	0	0
				Memberships and registrations to professional organizations, attendance at the Water Environment Federation National Conference; and reimbursements to employees for approved education programs and travel expenses incurred. Includes continuing education required for employee state certification.			
				Certifications/License renwals and exams 14,000			
				Training and Conferences 4,000			
				Leadership Lab Traing 3,500			
				Ready to Lead Training 3,000			
				Professional Memberships 1,000			
135,417	145,110	161,950	7610-05	**Insurance - Liability**	150,603	0	0
117,606	150,778	184,938	7610-10	**Insurance - Property**	165,061	0	0
0	0	0	7610-11	**Insurance - Cyber liability**	6,998	0	0
0	0	0	7610-13	**Insurance - Rental prop-liability**	0	0	0
0	0	0	7610-14	**Insurance - Rental prop-property**	0	0	0
25,297	26,109	29,000	7620	**Telecommunications**	30,000	0	0
				Telephone and fax usage, pagers, and Verizon communication system charges. Maintenance costs for fiber connection to Water Reclamation Facility (WRF) for computer services.			
15,711	16,937	17,500	7650	**Janitorial**	19,000	0	0
				WRF Administration and Headworks building janitorial charges.			
				Janitorial Service Contract 17,000			
				Janitorial Supplies 2,000			
29,488	32,454	35,000	7660	**Materials & Supplies**	35,000	0	0
				Department costs for employee protective clothing, safety gear, general cleaning supplies, office supplies, garbage service, advertisement, printing, postage, and shipping costs.			
8,229	12,465	16,520	7740-05	**Rental Property Repair & Maint - Building**	4,900	0	0
				Property Taxes 4,900			
3,868	14,928	45,700	7750	**Professional Services**	146,300	0	0
				Engineering, professional services and membership dues: Total Maximum Daily Load process (TMDL), permitting, plans development, etc.			
				NPDES Temperature mitigation work 100,000			
				Misc. Wastewater Consulting Fees 28,000			

Department : 01 - Administration
Section : 000 - No Section
Program: 000 - No Program

2024 ACTUAL	2025 ACTUAL	2026 AMENDED BUDGET				2027 PROPOSED BUDGET	2027 APPROVED BUDGET	2027 COUNCIL BUDGET ADOPTION
			Environmental Legal Assistance		10,000			
			ACWA Membership Fees		6,000			
			Rental Agreements		1,500			
			Northwest Biosolids Assoc Fees		800			
16,070	10,153	13,420	**7750-01**	**Professional Services - Audit & other city-wide prof svc**		9,700	0	0
			Costs shared city-wide for audit, Section 125 plan administrative fees, and other miscellaneous professional service expenses					
12,100	0	0	**7750-43**	**Professional Services - Stormwater**		0	0	0
			Consultant Services for Mercury TMDL/Stormwater Account moved to org set 75-78-325					
44,037	47,613	71,600	**7790**	**Maintenance & Rental Contracts**		67,000	0	0
			Wastewater Services contracts for maintenance and inspections of various facility systems and grounds.					
			Landscape Contract		60,000			
			Elevator Maintenance Contract		4,000			
			Fire Alarm System Inspections		3,000			
29,037	40,808	34,975	**7840**	**M & S Computer Charges**		49,832	0	0
			I.S. Fund materials & supplies costs shared city-wide					
			Sent from Allocation "Materials & Services-Shared - IS Cost Allocation - M&S Shared (WWS Fund)" (100.00%)		49,832			
35,041	44,641	60,250	**7840-85**	**M & S Computer Charges - WWS**		57,850	0	0
			Sent from Allocation "Materials & Services-Specific - IS Cost Allocation - M&S Specific (WWS Fund)" (100.00%)		57,850			
			Adobe Pro Renewals - $600					
			Cradlepoint maintenance $350					
			Department Specific Software renewals - $30000					
			ESRI SW - 17%, shared w/Bldg,Comm Dvlpmt,Eng,Park Maint,Street - $2700					
			Hansen Development - $2500					
			Hansen SW Maintenance - 25%, shared w/Eng, Park Maint, Street - $4500					
			Office 365 licensing - $8200					
			Replacement Computers - $9000					

75 - WASTEWATER SERVICES FUND

Department : 01 - Administration
Section : 000 - No Section
Program: 000 - No Program

2024 ACTUAL	2025 ACTUAL	2026 AMENDED BUDGET				2027 PROPOSED BUDGET	2027 APPROVED BUDGET	2027 COUNCIL BUDGET ADOPTION
56,805	57,392	64,200	8260	**Permit & Basin Council Fees**		67,450	0	0
				State and federal agency fees and permits.				
				DEQ NPDES Permit	40,000			
				Federal USGS River Monitoring Site Fee (S. Yamhill River)	20,000			
				DEQ Stormwater Program Fee (1200Z Permit)	3,000			
				DEQ Certification Program	2,200			
				State Required Inspections	1,000			
				WRF Electrical Permit Inspection	750			
				Oregon Hazardous Substance Fee	500			
542,684	**627,314**	**764,553**		**TOTAL MATERIALS AND SERVICES**		**841,194**	**0**	**0**
				CAPITAL OUTLAY				
7,141	1,658	5,892	8750	**Capital Outlay Computer Charges**		5,352	0	0
				I.S. Fund capital outlay costs shared city-wide				
				Sent from Allocation "Capital Outlay-Shared - IS Cost Allocation - CO Shared (WWS Fund)" (100.00%)	5,352			
26,249	0	0	8750-85	**Capital Outlay Computer Charges - Wastewater Services**		100,000	0	0
				Sent from Allocation "Capital Outlay-Specific - IS Cost Allocation - CO Specific (WWS Fund)" (100.00%)	100,000			
				Departmental Work Order Software - $100,000				
52,051	38,598	0	8850	**Vehicles**		0	0	0
85,441	**40,255**	**5,892**		**TOTAL CAPITAL OUTLAY**		**105,352**	**0**	**0**
1,048,668	**1,078,908**	**1,213,970**		**TOTAL REQUIREMENTS**		**1,343,710**	**0**	**0**

Budget Document Report

75 - WASTEWATER SERVICES FUND

Department : 72 - Plant
Section : 000 - No Section
Program: 000 - No Program

2024 ACTUAL	2025 ACTUAL	2026 AMENDED BUDGET			2027 PROPOSED BUDGET	2027 APPROVED BUDGET	2027 COUNCIL BUDGET ADOPTION
				RESOURCES			
				CHARGES FOR SERVICES			
0	0	0	5305	City Service Charge	0	0	0
0	**0**	**0**		**TOTAL CHARGES FOR SERVICES**	**0**	**0**	**0**
0	**0**	**0**		**TOTAL RESOURCES**	**0**	**0**	**0**

75 - WASTEWATER SERVICES FUND

Department : 72 - Plant
Section : 000 - No Section
Program: 000 - No Program

2024 ACTUAL	2025 ACTUAL	2026 AMENDED BUDGET			2027 PROPOSED BUDGET	2027 APPROVED BUDGET	2027 COUNCIL BUDGET ADOPTION
				REQUIREMENTS			
				PERSONNEL SERVICES			
1,577	577	0	**7000**	**Salaries & Wages**	0	0	0
631,646	629,853	708,309	**7000-05**	**Salaries & Wages - Regular Full Time**	793,621	0	0
				Wastewater Operator II - 3.00 FTE			
				Maintenance Supervisor - 1.00 FTE			
				Supervisor - Operations - 1.00 FTE			
				Wastewater Operator - Senior - 1.00 FTE			
				Wastewater Operator I - 1.00 FTE			
				Wastewater Operator Trainee - 1.00 FTE			
				Plant Mechanic - Senior - 1.00 FTE			
				Plant Mechanic - 2.00 FTE			
0	0	0	**7000-10**	**Salaries & Wages - Regular Part Time**	0	0	0
9,456	9,307	20,711	**7000-15**	**Salaries & Wages - Temporary**	20,427	0	0
				Extra Help - Wastewater Services - 0.48 FTE			
23,247	29,703	28,999	**7000-20**	**Salaries & Wages - Overtime**	33,010	0	0
395	296	0	**7300**	**Fringe Benefits**	0	0	0
39,863	40,178	45,859	**7300-05**	**Fringe Benefits - FICA - Social Security**	52,518	0	0
9,323	9,397	10,990	**7300-06**	**Fringe Benefits - FICA - Medicare**	12,282	0	0
203,432	199,425	247,189	**7300-15**	**Fringe Benefits - PERS - OPSRP - IAP**	275,181	0	0
149,582	144,544	194,589	**7300-20**	**Fringe Benefits - Medical Insurance**	241,665	0	0
22,000	21,000	23,000	**7300-22**	**Fringe Benefits - VEBA Plan**	22,000	0	0
545	513	600	**7300-25**	**Fringe Benefits - Life Insurance**	649	0	0
1,583	1,510	1,695	**7300-30**	**Fringe Benefits - Long Term Disability**	1,980	0	0
14,310	13,202	16,678	**7300-35**	**Fringe Benefits - Workers' Compensation Insurance**	16,917	0	0
179	161	221	**7300-37**	**Fringe Benefits - Workers' Benefit Fund**	215	0	0
422	3,055	6,527	**7300-45**	**Fringe Benefits - Paid Family Leave City Share**	3,310	0	0
1,107,560	**1,102,721**	**1,305,367**		**TOTAL PERSONNEL SERVICES**	**1,473,775**	**0**	**0**

75 - WASTEWATER SERVICES FUND

Department : 72 - Plant
Section : 000 - No Section
Program: 000 - No Program

2024 ACTUAL	2025 ACTUAL	2026 AMENDED BUDGET				2027 PROPOSED BUDGET	2027 APPROVED BUDGET	2027 COUNCIL BUDGET ADOPTION
				MATERIALS AND SERVICES				
2,600	2,628	2,800	**7515**	**City Services Charge expense**		2,800	0	0
4,257	5,362	6,000	**7590**	**Fuel - Vehicle & Equipment**		6,200	0	0
			Gas and diesel - vehicles, rolling stock and generators.					
399,019	418,060	420,000	**7600**	**Utilities**		450,000	0	0
			Electric and natural gas for the Water Reclamation Facility at 3500 Clearwater Drive and Pump Stations.					
173,678	171,471	172,000	**7690**	**Chemicals**		180,000	0	0
			Various chemicals used at the Water Reclamation Facility.					
			Aluminum Compounds		104,000			
			Polymers		32,000			
			Alkalinity Products		27,000			
			Sodium Hypochloride		11,000			
			Misc. Plant Chemicals		6,000			
29,934	39,702	45,500	**7720-04**	**Repairs & Maintenance - Supplies**		50,000	0	0
			Supplies related to the Water Reclamation Facility and pump stations.					
			Lubricants		8,000			
			Grit, Garbage Service		7,000			
			Materials for Equipment Rehab.		6,000			
			Operations Lab Supplies		6,000			
			Fasteners, Belts, Seals, Filters, Etc.		6,000			
			Landscape barkdust irrigation items		5,000			
			Electrical Componets		5,000			
			Pump Parts and Accesories		5,000			
			Tools		2,000			
214,437	211,849	275,000	**7720-06**	**Repairs & Maintenance - Equipment**		370,000	0	0
			Repairs and replacement of existing Water Reclamation Facility and pump station equipment and processes.					
			Mechanical Equipment Repairs		200,000			
			SCADA Systems		50,000			

Department : 72 - Plant
Section : 000 - No Section
Program: 000 - No Program

2024 ACTUAL	2025 ACTUAL	2026 AMENDED BUDGET				2027 PROPOSED BUDGET	2027 APPROVED BUDGET	2027 COUNCIL BUDGET ADOPTION
			UV Lamps		35,000			
			Electrical Systems		30,000			
			HVAC Systems		15,000			
			Building/Structure Repairs		15,000			
			Instrumentation & Controls		10,000			
			Rental Equipment		5,000			
			Landscape and Irrigation		5,000			
			Chemical Systems		5,000			
5,014	3,300	6,000	**7720-14**	**Repairs & Maintenance - Vehicles**		8,000	0	0
			Water Reclamation Facility vehicle and forklift repairs and preventative maintenance.					
			Mechanical Repairs		3,500			
			Wear items, Batteries, Tires, Etc.		3,000			
			Preventative Maint.		1,500			
0	0	0	**7750**	**Professional Services**		0	0	0
35	6	0	**7750-01**	**Professional Services - Audit & other city-wide prof svc**		0	0	0
156,494	192,928	220,000	**7780-25**	**Contract Services - Biosolids**		225,000	0	0
			Biosolids contract hauling from the Water Reclamation Facility, includes minor road dust control and associated costs.					
			Hauling and Application		220,000			
			Site Management		5,000			
0	0	0	**7790**	**Maintenance & Rental Contracts**		122,000	0	0
			Annual maintinance contracts.					
			Annual SCADA Support Contract		50,000			
			On Call Electrician		40,000			
			Annual Generator service/Testing		23,000			
			Annual Fire Ext. Service/Insp.		6,500			
			Annual OSHA Crane Inspections		2,500			
4,778	3,821	5,000	**7800**	**M & S Equipment**		5,000	0	0
			Equipment necessary for plant and pump station operations and maintenance.					
990,246	**1,049,126**	**1,152,300**		**TOTAL MATERIALS AND SERVICES**		**1,419,000**	**0**	**0**

75 - WASTEWATER SERVICES FUND

Department : 72 - Plant
Section : 000 - No Section
Program: 000 - No Program

2024 ACTUAL	2025 ACTUAL	2026 AMENDED BUDGET			2027 PROPOSED BUDGET	2027 APPROVED BUDGET	2027 COUNCIL BUDGET ADOPTION
				CAPITAL OUTLAY			
0	0	0	8710	Equipment	0	0	0
0	0	100,000	8800	Building Improvements	0	0	0
0	0	60,000	8850	Vehicles	0	0	0
0	**0**	**160,000**		**TOTAL CAPITAL OUTLAY**	**0**	**0**	**0**
2,097,806	**2,151,848**	**2,617,667**		**TOTAL REQUIREMENTS**	**2,892,775**	**0**	**0**

75 - WASTEWATER SERVICES FUND

Department : 74 - Environmental Services
Section : 000 - No Section
Program: 000 - No Program

2024 ACTUAL	2025 ACTUAL	2026 AMENDED BUDGET			2027 PROPOSED BUDGET	2027 APPROVED BUDGET	2027 COUNCIL BUDGET ADOPTION
				REQUIREMENTS			
				PERSONNEL SERVICES			
609	-207	0	**7000**	**Salaries & Wages**	0	0	0
301,405	321,566	302,256	**7000-05**	**Salaries & Wages - Regular Full Time**	359,886	0	0
				Environmental Compliance Specialist - Senior - 1.00 FTE			
				Laboratory Technician - Senior - 1.00 FTE			
				Laboratory Technician - 1.00 FTE			
				Supervisor - Environmental Services - 1.00 FTE			
9,450	6,159	14,345	**7000-15**	**Salaries & Wages - Temporary**	12,256	0	0
				Extra Help - Wastewater Services - 0.29 FTE			
0	0	500	**7000-20**	**Salaries & Wages - Overtime**	510	0	0
199	212	0	**7300**	**Fringe Benefits**	0	0	0
18,759	19,801	19,184	**7300-05**	**Fringe Benefits - FICA - Social Security**	23,104	0	0
4,387	4,631	4,598	**7300-06**	**Fringe Benefits - FICA - Medicare**	5,403	0	0
97,626	104,245	105,660	**7300-15**	**Fringe Benefits - PERS - OPSRP - IAP**	123,481	0	0
58,465	59,062	58,461	**7300-20**	**Fringe Benefits - Medical Insurance**	67,370	0	0
8,000	8,000	8,000	**7300-22**	**Fringe Benefits - VEBA Plan**	7,000	0	0
240	234	210	**7300-25**	**Fringe Benefits - Life Insurance**	236	0	0
751	781	702	**7300-30**	**Fringe Benefits - Long Term Disability**	886	0	0
7,103	6,253	6,977	**7300-35**	**Fringe Benefits - Workers' Compensation Insurance**	7,748	0	0
82	75	81	**7300-37**	**Fringe Benefits - Workers' Benefit Fund**	80	0	0
195	1,495	2,731	**7300-45**	**Fringe Benefits - Paid Family Leave City Share**	1,491	0	0
507,273	**532,308**	**523,705**		**TOTAL PERSONNEL SERVICES**	**609,453**	**0**	**0**
				MATERIALS AND SERVICES			
18,087	16,980	25,000	**7660**	**Materials & Supplies**	25,000	0	0
				Materials and supplies to support permit, pretreatment, and laboratory work and activities.			
				Permit Lab Materials 20,000			
				Pretreatment Training and Outreach 5,000			

75 - WASTEWATER SERVICES FUND

Department : 74 - Environmental Services
Section : 000 - No Section
Program: 000 - No Program

2024 ACTUAL	2025 ACTUAL	2026 AMENDED BUDGET			2027 PROPOSED BUDGET	2027 APPROVED BUDGET	2027 COUNCIL BUDGET ADOPTION
6,133	7,228	11,000	**7750**	**Professional Services**	17,000	0	0
			Pretreatment Assistance 17,000				
			Lab Instrument Calib. and F. Hood Cert				
			DI Water System				
			Hazardous Waste Disposal				
7	1	0	**7750-01**	**Professional Services - Audit & other city-wide prof svc**	0	0	0
35,611	28,314	70,000	**7780-30**	**Contract Services - Lab**	70,000	0	0
			Outside laboratory services necessary for permit and industrial compliance which includes ambient water quality sampling of South Yamhill River.				
0	2,406	5,000	**7800**	**M & S Equipment**	5,000	0	0
			Laboratory instrumentation or sampling monitoring equipment				
59,839	**54,929**	**111,000**		**TOTAL MATERIALS AND SERVICES**	**117,000**	**0**	**0**
				CAPITAL OUTLAY			
0	0	15,000	**8710**	**Equipment**	0	0	0
0	**0**	**15,000**		**TOTAL CAPITAL OUTLAY**	**0**	**0**	**0**
567,111	**587,237**	**649,705**		**TOTAL REQUIREMENTS**	**726,453**	**0**	**0**

75 - WASTEWATER SERVICES FUND

Department : 78 - Conveyance Systems
Section : 320 - Sanitary
Program: 000 - No Program

2024 ACTUAL	2025 ACTUAL	2026 AMENDED BUDGET			2027 PROPOSED BUDGET	2027 APPROVED BUDGET	2027 COUNCIL BUDGET ADOPTION
				REQUIREMENTS			
				PERSONNEL SERVICES			
1,690	300	0	**7000**	**Salaries & Wages**	0	0	0
309,964	362,129	364,063	**7000-05**	**Salaries & Wages - Regular Full Time**	365,446	0	0
				Senior Utility Worker - 0.85 FTE			
				Utility Worker II - 3.40 FTE			
				Supervisor - Conveyance - 0.85 FTE			
5,555	6,169	6,501	**7000-20**	**Salaries & Wages - Overtime**	7,003	0	0
360	1,080	1,020	**7000-37**	**Salaries & Wages - Medical Opt Out Incentive**	0	0	0
77	640	0	**7300**	**Fringe Benefits**	0	0	0
19,215	22,573	22,480	**7300-05**	**Fringe Benefits - FICA - Social Security**	23,092	0	0
4,494	5,279	5,388	**7300-06**	**Fringe Benefits - FICA - Medicare**	5,401	0	0
97,305	114,850	124,251	**7300-15**	**Fringe Benefits - PERS - OPSRP - IAP**	105,457	0	0
54,074	45,174	47,000	**7300-20**	**Fringe Benefits - Medical Insurance**	76,581	0	0
9,900	5,400	5,100	**7300-22**	**Fringe Benefits - VEBA Plan**	7,650	0	0
293	316	306	**7300-25**	**Fringe Benefits - Life Insurance**	301	0	0
831	863	854	**7300-30**	**Fringe Benefits - Long Term Disability**	912	0	0
13,990	15,258	17,010	**7300-35**	**Fringe Benefits - Workers' Compensation Insurance**	15,202	0	0
90	96	108	**7300-37**	**Fringe Benefits - Workers' Benefit Fund**	95	0	0
204	1,724	3,199	**7300-45**	**Fringe Benefits - Paid Family Leave City Share**	1,490	0	0
518,040	**581,852**	**597,280**		**TOTAL PERSONNEL SERVICES**	**608,631**	**0**	**0**
				MATERIALS AND SERVICES			
19,307	18,387	25,000	**7590**	**Fuel - Vehicle & Equipment**	30,000	0	0
1,033	1,098	1,500	**7600**	**Utilities**	1,500	0	0
				Electric costs associated with Conveyance building.			
11,852	15,771	22,000	**7720-04**	**Repairs & Maintenance - Supplies**	22,000	0	0
				Repair and maintenance supplies: fasteners, hydraulic connectors, switches, fittings, cables, hose, tools, camera seals, and root cutter blades, etc.			

75 - WASTEWATER SERVICES FUND

Department : 78 - Conveyance Systems
Section : 320 - Sanitary
Program: 000 - No Program

2024 ACTUAL	2025 ACTUAL	2026 AMENDED BUDGET			2027 PROPOSED BUDGET	2027 APPROVED BUDGET	2027 COUNCIL BUDGET ADOPTION
16,502	29,060	25,000	7720-06	**Repairs & Maintenance - Equipment**	27,000	0	0
				Includes routine repairs of the cameras, monitors, computers, generator, transporters, and other mechanical devices not associated with vehicle repairs.			
39,806	9,327	40,000	7720-14	**Repairs & Maintenance - Vehicles**	42,000	0	0
				Includes routine repairs for VacCon, TV van, conveyance service truck, and rental replacements when equipment is out of service.			
28,924	64,696	50,000	7720-36	**Repairs & Maintenance - Sanitary Sewer Mainline/Lateral**	52,000	0	0
				Routine repairs and maintenance of sewer mainlines, laterals, and manholes; including: pipe patching, lining, grouting, and other repairs to meet infiltration and inflow (I&I) reduction goals.			
3,557	2,789	15,000	7750	**Professional Services**	15,000	0	0
				Consulting and engineering services related to sanitary sewer systems including infiltration & inflow assessment, design, planning and other related services.			
6	1	0	7750-01	**Professional Services - Audit & other city-wide prof svc**	0	0	0
4,978	4,581	5,000	7800	**M & S Equipment**	5,000	0	0
				Conveyance System maintenance equipment.			
125,964	**145,711**	**183,500**		**TOTAL MATERIALS AND SERVICES**	**194,500**	**0**	**0**
				CAPITAL OUTLAY			
0	0	20,000	8710	**Equipment**	0	0	0
0	94,226	150,000	9110-05	**Sanitary Sewer Replacements - Mainline/Lateral**	150,000	0	0
				Preservation repair and replacement of sewer system mainlines and manholes.			
0	**94,226**	**170,000**		**TOTAL CAPITAL OUTLAY**	**150,000**	**0**	**0**
644,004	**821,789**	**950,780**		**TOTAL REQUIREMENTS**	**953,131**	**0**	**0**

Budget Document Report

75 - WASTEWATER SERVICES FUND

Department : 78 - Conveyance Systems
Section : 325 - Storm
Program: 000 - No Program

2024 ACTUAL	2025 ACTUAL	2026 AMENDED BUDGET			2027 PROPOSED BUDGET	2027 APPROVED BUDGET	2027 COUNCIL BUDGET ADOPTION
				REQUIREMENTS			
				MATERIALS AND SERVICES			
82,110	192,585	0	7750-43	**Professional Services - Stormwater**	0	0	0
82,110	**192,585**	**0**		**TOTAL MATERIALS AND SERVICES**	**0**	**0**	**0**
				CAPITAL OUTLAY			
79,963	0	100,000	9110-43	**Sanitary Sewer Replacements - Storm Line Repairs**	0	0	0
				For Storm line repairs that are not in the street right of way.			
79,963	**0**	**100,000**		**TOTAL CAPITAL OUTLAY**	**0**	**0**	**0**
162,074	**192,585**	**100,000**		**TOTAL REQUIREMENTS**	**0**	**0**	**0**

75 - WASTEWATER SERVICES FUND

Department : 99 - Non-Departmental
Section : 000 - No Section
Program: 000 - No Program

2024 ACTUAL	2025 ACTUAL	2026 AMENDED BUDGET			2027 PROPOSED BUDGET	2027 APPROVED BUDGET	2027 COUNCIL BUDGET ADOPTION
				RESOURCES			
				INTERGOVERNMENTAL			
0	0	0	4545	Federal FEMA Grant	0	0	0
0	**0**	**0**		**TOTAL INTERGOVERNMENTAL**	**0**	**0**	**0**
				CHARGES FOR SERVICES			
0	30,000	0	5400	Property Rentals	0	0	0
11,215	13,732	14,400	5400-40	Property Rentals - House	0	0	0
13,207	13,217	13,217	5400-45	Property Rentals - Farm	13,217	0	0
				Farm land lease on Water Reclamation Facility property.			
11,379,174	11,932,288	12,000,000	5520	Sewer User Charges	12,300,000	0	0
				Monthly sewer charges based on water consumption and discharge loading.			
79,505	78,605	100,000	5530	Septage Fees	90,000	0	0
				Dumping fees collected from haulers for septic tank and portable toilet waste.			
11,483,101	**12,067,842**	**12,127,617**		**TOTAL CHARGES FOR SERVICES**	**12,403,217**	**0**	**0**
				MISCELLANEOUS			
94,139	53,564	50,000	6310	Interest	50,000	0	0
1,853	16,212	1,000	6600	Other Income	1,000	0	0
0	6,324	0	6600-05	Other Income - Workers' Comp Reimbursement	0	0	0
0	21,604	0	6600-06	Other Income - Paid Leave OR	0	0	0
95,992	**97,704**	**51,000**		**TOTAL MISCELLANEOUS**	**51,000**	**0**	**0**
				TRANSFERS IN			
43,638	105,472	0	6900-01	Transfers In - General Fund	0	0	0
18,052	0	0	6900-85	Transfers In - Insurance Services	0	0	0
61,690	**105,472**	**0**		**TOTAL TRANSFERS IN**	**0**	**0**	**0**
11,640,783	**12,271,017**	**12,178,617**		**TOTAL RESOURCES**	**12,454,217**	**0**	**0**

75 - WASTEWATER SERVICES FUND

Department : 99 - Non-Departmental
Section : 000 - No Section
Program: 000 - No Program

2024 ACTUAL	2025 ACTUAL	2026 AMENDED BUDGET			2027 PROPOSED BUDGET	2027 APPROVED BUDGET	2027 COUNCIL BUDGET ADOPTION
				REQUIREMENTS			
				MATERIALS AND SERVICES			
21,489	23,135	22,000	**7500**	**Credit Card Fees**	23,000	0	0
			Credit card processing fees from McMinnville Water & Light (W&L).				
56,036	58,834	70,000	**7750**	**Professional Services**	72,000	0	0
			Billing charges from W&L: software charges, mail processing fees, and collection fees.				
81,517	85,302	80,000	**7780-40**	**Contract Services - Billing**	85,000	0	0
			McMinnville Water & Light new customer service charges, accountant costs, and management fees.				
683,426	713,851	750,000	**8227**	**Franchise Fee expense**	750,000	0	0
			Wastewater utility will pay a 6% franchise fee.				
12,198	15,295	20,000	**8229**	**Customers Helping Customers matching funds**	20,000	0	0
854,667	**896,418**	**942,000**		**TOTAL MATERIALS AND SERVICES**	**950,000**	**0**	**0**
				TRANSFERS OUT			
601,532	629,606	624,694	**9700-01**	**Transfers Out - General Fund**	595,081	0	0
			Engineering, Admin, & Finance personnel services support	549,288			
			Wastewater Services Fund support of Engineering operations	45,793			
6,308,224	6,076,520	5,583,604	**9700-77**	**Transfers Out - Wastewater Capital**	6,223,239	0	0
			Transfer to Wastewater Capital Fund for wastewater system capital improvements per the Wastewater System (WWS) Financial Plan.				
			Ratepayer contribution for FY27	6,223,239			
65,343	68,270	72,936	**9700-80**	**Transfers Out - Information Systems**	74,811	0	0
			Information Systems personnel services support	74,811			
6,975,099	**6,774,396**	**6,281,234**		**TOTAL TRANSFERS OUT**	**6,893,131**	**0**	**0**
				CONTINGENCIES			
0	0	900,000	**9800**	**Contingencies**	900,000	0	0
0	**0**	**900,000**		**TOTAL CONTINGENCIES**	**900,000**	**0**	**0**

Budget Document Report — **75 - WASTEWATER SERVICES FUND**

Department : 99 - Non-Departmental
Section : 000 - No Section
Program: 000 - No Program

2024 ACTUAL	2025 ACTUAL	2026 AMENDED BUDGET			2027 PROPOSED BUDGET	2027 APPROVED BUDGET	2027 COUNCIL BUDGET ADOPTION
				ENDING FUND BALANCE			
3,114,543	2,882,380	784,972	**9999**	**Unappropriated Ending Fd Balance**	597,892	0	0
				Undesignated carryover for July 1 from proposed budget year to subsequent year, includes the excess (deficit) of revenues over (under) expenditures from proposed budge year operations			
3,114,543	**2,882,380**	**784,972**		**TOTAL ENDING FUND BALANCE**	**597,892**	**0**	**0**
10,944,309	**10,553,194**	**8,908,206**		**TOTAL REQUIREMENTS**	**9,341,023**	**0**	**0**

Budget Document Report — **75 - WASTEWATER SERVICES FUND**

Department : N/A
Section : N/A
Program: N/A

2024 ACTUAL	2025 ACTUAL	2026 AMENDED BUDGET		2027 PROPOSED BUDGET	2027 APPROVED BUDGET	2027 COUNCIL BUDGET ADOPTION
15,463,972	**15,385,560**	**14,440,328**	**TOTAL RESOURCES**	**15,257,092**	**0**	**0**
15,463,972	**15,385,560**	**14,440,328**	**TOTAL REQUIREMENTS**	**15,257,092**	**0**	**0**

WASTEWATER CAPITAL



City of McMinnville

FY 2026-27

Wastewater Capital Fund

Core Services

The Wastewater Capital Fund supports the planning, design, and construction of infrastructure improvements for the Water Reclamation Facility and sewer collection system.

Key service areas include:

- Capital Project Delivery:
  Planning, design, and construction of system improvements to support capacity, reliability, and regulatory compliance
- Asset Renewal and Rehabilitation:
  Replacement and rehabilitation of aging infrastructure across treatment and collection systems
- Growth and Capacity Improvements:
  Projects that support community growth and ensure adequate system capacity
- System Performance:
  Efforts to reduce inflow and infiltration and improve overall system efficiency

Budget Highlights

The FY2026–27 Wastewater Capital Fund budget focuses on strategic investment in infrastructure, system modernization, and long-term planning to support reliability and future growth.

Key highlights include:

- System Planning and Financial Modeling:
  Completion of master planning and financial models to guide future plant operations and capital investment
- Technology and System Upgrades:
  Initial upgrades to computer monitoring systems for the treatment plant and pump stations
- Facility Improvements:
  Advancement to 60% design for wastewater offices and shop remodel to support operational needs
- Collection System Projects:

Design of the NE Gateway sewer line replacement and capacity improvements project

- Treatment System Enhancements:
  Site planning for diversion structure screening expansion and offline storage improvements
- Equipment Replacement:
  Replacement of major equipment, including pump station upgrades and maintenance equipment
- Program Delivery Capacity:
  Addition of a Utilities Programs Manager to support increased project delivery, system modernization, and long-term planning efforts

Challenges & Opportunities

The Wastewater Capital Fund must balance increasing infrastructure needs, regulatory requirements, and long-term financial sustainability while supporting system growth and reliability.

- Funding and Capital Needs:
  Maintaining adequate funding to support expanding capital requirements remains a key challenge, particularly as infrastructure ages and system demands increase.
- Aging Infrastructure:
  Continued investment is needed to repair and replace aging assets across the treatment plant and collection system to maintain reliability and avoid costly failures.
- Regulatory Requirements:
  Ongoing and evolving regulatory standards will require continued capital investment and system upgrades.
- Planning and Financial Alignment:
  Updates to master plans and financial models will guide prioritization and ensure investments align with long-term system needs.
- System Capacity and Reliability:
  Opportunities exist to improve system capacity and performance while aligning infrastructure with anticipated urban growth.
- Operational Efficiency and Coordination:
  Strategic investments can reduce long-term operational costs, and the addition of a Utilities Programs Manager will strengthen coordination between operations and Engineering, improving project delivery and long-term planning.

Department Cost Summary

	FY 2024-25 Actual	FY 2025-26 Budget	FY 2026-27 Proposed Budget
Revenues	$8,618,286	$8,347,242	$8,575,667
Intergovernmental	$76,902	$76,902	$0
Charges for Services	$583,151	$700,000	$750,000
Miscellaneous	$1,544,243	$1,517,500	$1,217,500
Transfers In	$6,413,991	$6,052,840	$6,608,167
Expenses	$18,206,357	$9,469,803	$6,174,985
Materials and Services	$2,056,657	$6,369,170	$3,073,890
Capital Outlay	$15,348,368	$2,370,000	$2,675,000
Transfers Out	$801,331	$730,633	$426,095

Full-Time Equivalents (FTE)

	FY 2024-25	FY 2025-26	FY 2026-27

77 - WASTEWATER CAPITAL FUND

Department : No Department
Section : 000 - No Section
Program: 000 - No Program

2024 ACTUAL	2025 ACTUAL	2026 AMENDED BUDGET			2027 PROPOSED BUDGET	2027 APPROVED BUDGET	2027 COUNCIL BUDGET ADOPTION
				RESOURCES			
				BEGINNING FUND BALANCE			
1,878,600	1,506,300	1,108,800	**4077-99**	**Designated Begin FB-WW Cap Fd - PERS Refinancing Reserve**	684,910	0	0
43,410,908	37,099,426	23,031,762	**4090**	**Beginning Fund Balance**	32,499,818	0	0
				Estimated July 1 undesignated carryover from prior year			
45,289,508	**38,605,726**	**24,140,562**		**TOTAL BEGINNING FUND BALANCE**	**33,184,728**	**0**	**0**
				INTERGOVERNMENTAL			
76,902	76,902	76,902	**5080-05**	**Inter-Agency Loan Repayment - Principal**	0	0	0
76,902	**76,902**	**76,902**		**TOTAL INTERGOVERNMENTAL**	**0**	**0**	**0**
				CHARGES FOR SERVICES			
1,059,653	583,151	700,000	**5500**	**System Development Charges**	750,000	0	0
				Sewer system development charges (SDC) collected from new construction and additions to commercial or industrial projects that increase the loading on the sanitary sewer system.			
1,059,653	**583,151**	**700,000**		**TOTAL CHARGES FOR SERVICES**	**750,000**	**0**	**0**
				MISCELLANEOUS			
1,996,554	1,538,171	1,500,000	**6310**	**Interest**	1,200,000	0	0
0	0	2,500	**6500-05**	**Private Sewer Lateral - Loan Repayment**	2,500	0	0
				Payments on "loans" City has made to property owners to enable the property owner to repair a defective private sewer lateral.			
10,450	3,650	15,000	**6500-10**	**Private Sewer Lateral - Penalty**	15,000	0	0
				Property owner penalty of $100 per month per EDU from end of grace period to the beginning of the penalty period, with an additional $100.00 per month per EDU added every month thereafter when owner fails to repair private sewer lateral. Budget Note: Penalty begins accruing 9 days after Notice of Defect issued. If private lateral is repaired within 10 months, penalty accruals absolved.			
2,007,004	**1,541,821**	**1,517,500**		**TOTAL MISCELLANEOUS**	**1,217,500**	**0**	**0**
				TRANSFERS IN			
6,308,224	6,076,520	5,583,604	**6900-75**	**Transfers In - Wastewater Services**	6,223,239	0	0
				Transfer from the Wastewater Services Fund for capital improvements per the Wastewater System (WWS) Financial Plan.			
				Ratepayer contribution for FY27 6,223,239			

Budget Document Report

77 - WASTEWATER CAPITAL FUND

Department : **No Department**
Section : **000 - No Section**
Program: **000 - No Program**

2024 ACTUAL	2025 ACTUAL	2026 AMENDED BUDGET				2027 PROPOSED BUDGET	2027 APPROVED BUDGET	2027 COUNCIL BUDGET ADOPTION
4,065,045	337,471	469,236	**6901-01**	**Transfers In - Interfund Debt - General Fund**		384,928	0	0
				FY 2026-27 Internal Borrowing Payments (see appendix for details)	384,928			
10,373,269	**6,413,991**	**6,052,840**		**TOTAL TRANSFERS IN**		**6,608,167**	**0**	**0**
58,806,336	**47,221,591**	**32,487,804**		**TOTAL RESOURCES**		**41,760,395**	**0**	**0**

77 - WASTEWATER CAPITAL FUND

Department : No Department
Section : 000 - No Section
Program: 000 - No Program

2024 ACTUAL	2025 ACTUAL	2026 AMENDED BUDGET			2027 PROPOSED BUDGET	2027 APPROVED BUDGET	2027 COUNCIL BUDGET ADOPTION
				REQUIREMENTS			
				MATERIALS AND SERVICES			
0	0	20,000	**7750**	**Professional Services**	20,000	0	0
4,931	4,788	28,170	**7750-01**	**Professional Services - Audit & other city-wide prof svc**	33,890	0	0
				Costs shared city-wide for audit, Section 125 plan administrative fees, and other miscellaneous professional service expenses			
374,885	580,303	760,000	**7770-05**	**Professional Services - Projects - Master Plan Update**	75,000	0	0
834,399	1,078,306	525,000	**7770-41**	**Professional Services - Projects - Solids Treatment Capacity improv**	100,000	0	0
0	0	1,500,000	**7770-55**	**Professional Services - Projects - NE Gateway WW and Stormwater**	800,000	0	0
				Engineering services for the design and contract documents for Sewer line replacement/upgrade and stormwater line repair/replacement			
0	0	1,500,000	**7770-56**	**Professional Services - Projects - Div Struct Screen offline storag**	200,000	0	0
				Engineering services for the design and budget contract documents for the diversion structure expansion and offline storage.			
90,500	3,666	500,000	**7770-57**	**Professional Services - Projects - I&I Reduction Design**	500,000	0	0
				Engineering services for the design and contract documents for the Inflow and Infiltration (I&I) Reduction Projects.			
52,617	370,592	1,500,000	**7770-59**	**Professional Services - Projects - Admin Building Addition/Upgrade**	1,000,000	0	0
				Design services for Admin building project			
0	0	0	**7770-61**	**Professional Services - Projects - SCADA Upgrade Design**	300,000	0	0
				Engineering services for the design/upgrade of SCADA telemetry systems			
0	18,000	20,000	**7770-80**	**Professional Services - Projects - 3rd Street Improvements**	29,000	0	0
				Design Services for Sewer line replacements during 3rd Street Improvement Project			
0	1,001	15,000	**8230**	**Private Sewer Lateral Repair Incentive**	15,000	0	0
				Private Sewer Lateral Repair Incentive Program - If repairs are completed and accepted within the grace period, the property owner shall be eligible for a monetary incentive equal to 10 percent of the pipe repair costs up to a maximum limit of $500.00 per EDU			
0	0	1,000	**8240-10**	**Private Sewer Lateral Loans - Low Income Loans**	1,000	0	0
				"Loans" the City has made to property owners to enable the property owner to repair a defective private sewer lateral.			
1,357,330	**2,056,657**	**6,369,170**		**TOTAL MATERIALS AND SERVICES**	**3,073,890**	**0**	**0**

77 - WASTEWATER CAPITAL FUND

Department : No Department
Section : 000 - No Section
Program: 000 - No Program

2024 ACTUAL	2025 ACTUAL	2026 AMENDED BUDGET				2027 PROPOSED BUDGET	2027 APPROVED BUDGET	2027 COUNCIL BUDGET ADOPTION
				CAPITAL OUTLAY				
1,201,809	440,107	335,000	**8710**	**Equipment**		930,000	0	0
			Planned major equipment replacement at the WRF and/or system pump stations.					
			Influent Screens Rebuild		280,000			
			Lift Station Pump Replacement		200,000			
			RSPS Check Valve Replacements		150,000			
			NE Pump Station Discharge pipe and Rail		150,000			
			ASU Replacement		150,000			
0	0	0	**8800**	**Building Improvements**		230,000	0	0
			Headworks Building 30 Elevator upgrade to meet new code.					
			Elevator Upgrade		230,000			
0	3,419,902	20,000	**8900**	**Land Acquisition**		0	0	0
101,603	1,755,586	0	**9120-25**	**Sewer Construction - I&I Reduction Projects**		0	0	0
			Sewer rehabilitation and reconstruction at various locations around the City to address inflow and infiltration (I&I).					
8,818,965	9,747,362	1,000,000	**9120-41**	**Sewer Construction - Solids Treatment Capacity Improv**		100,000	0	0
62,957	-14,589	0	**9120-49**	**Sewer Construction - 3 Mile Ln Bridge Force Main**		0	0	0
0	0	0	**9120-55**	**Sewer Construction - NE Gateway WW and Stormwater**		500,000	0	0
			Construction of new sewer lines through McMinnville Manor to diversion structure and stormline repair/replacement.					
0	0	1,000,000	**9120-59**	**Sewer Construction - Admin Building Addition/Upgrade**		500,000	0	0
			Construction funds to address the main administration building needs.					
0	0	0	**9120-61**	**Sewer Construction - SCADA Upgrade**		400,000	0	0
			Upgrade of all SCADA and Telemetry systems for WRF and pump stations.					
0	0	15,000	**9150-10**	**Developer Reimbursement - Sanitary Sewer**		15,000	0	0
			Reimbursement to commercial and subdivision developers for sewer pipe constructed with extra capacity over what the developer requires which benefits the future growth requirements of the city.					
10,185,334	**15,348,368**	**2,370,000**		**TOTAL CAPITAL OUTLAY**		**2,675,000**	**0**	**0**

Budget Document Report

77 - WASTEWATER CAPITAL FUND

Department : **No Department**
Section : **000 - No Section**
Program: **000 - No Program**

2024 ACTUAL	2025 ACTUAL	2026 AMENDED BUDGET				2027 PROPOSED BUDGET	2027 APPROVED BUDGET	2027 COUNCIL BUDGET ADOPTION
				TRANSFERS OUT				
268,733	250,736	464,525	**9700-01**	**Transfers Out - General Fund**		426,095	0	0
				Engineering, Admin, & Finance personnel services support	386,515			
				Wastewater Capital Fund support of Engineering operations	39,580			
8,389,213	550,595	266,108	**9701-01**	**Transfers Out - Interfund Debt - General Fund**		0	0	0
8,657,946	**801,331**	**730,633**		**TOTAL TRANSFERS OUT**		**426,095**	**0**	**0**
				CONTINGENCIES				
0	0	2,500,000	**9800**	**Contingencies**		2,500,000	0	0
0	**0**	**2,500,000**		**TOTAL CONTINGENCIES**		**2,500,000**	**0**	**0**
				ENDING FUND BALANCE				
1,506,300	1,108,800	684,910	**9977-99**	**Designated End FB - WW Cap Fd - PERS Refinancing Reserve**		233,350	0	0
37,099,426	27,906,434	19,833,091	**9999**	**Unappropriated Ending Fd Balance**		32,852,060	0	0
				Undesignated carryover for July 1 from proposed budget year to subsequent year, includes the excess (deficit) of revenues over (under) expenditures from proposed budget year operations.				
38,605,726	**29,015,234**	**20,518,001**		**TOTAL ENDING FUND BALANCE**		**33,085,410**	**0**	**0**
58,806,336	**47,221,591**	**32,487,804**		**TOTAL REQUIREMENTS**		**41,760,395**	**0**	**0**

Budget Document Report

77 - WASTEWATER CAPITAL FUND

Department : N/A
Section : N/A
Program: N/A

2024 ACTUAL	2025 ACTUAL	2026 AMENDED BUDGET		2027 PROPOSED BUDGET	2027 APPROVED BUDGET	2027 COUNCIL BUDGET ADOPTION
58,806,336	47,221,591	32,487,804	**TOTAL RESOURCES**	41,760,395	0	0
58,806,336	47,221,591	32,487,804	**TOTAL REQUIREMENTS**	41,760,395	0	0


INFORMATION
SERVICES & SYSTEMS
City of McMinnville
FY 2026-27

Information Systems & Services Fund

Core Services

The Information Systems & Services Division supports City operations by providing technology infrastructure, systems, and services that enable efficient and secure delivery of public services.

Key service areas include:

- Departmental Partnership and Support:
  - Collaborates with City departments to support business processes and service delivery
- Network and Security Infrastructure:
  - Provides network support, cybersecurity, system maintenance, and capacity to ensure reliable operations
- Software Systems Management:
  - Acquisition, implementation, support, and maintenance of enterprise and departmental software systems
- Hardware and Technical Support:
  - Provision and maintenance of servers, desktop systems, and related hardware resources
- Technology Planning and Innovation:
  - Ongoing research and consultation to identify opportunities where technology can improve service delivery to the community

Budget Highlights

The FY2026–27 Information Systems & Services budget focuses on maintaining system reliability, strengthening cybersecurity, and supporting evolving technology needs across the organization.

Key highlights include:

- Staffing and Service Delivery:
  - No changes in personnel levels
  - Continued focus on supporting a mobile workforce and aligning resources with service demands
- Enterprise System Implementations:
  - Completion of key software deployments, including the Police RMS system and new Court management software

Transition of core infrastructure to a virtual hosting model to improve flexibility and resilience
- System Reliability and Resilience:
  Ongoing investment in ERP systems to enhance redundancy and continuity of operations
  Continued emphasis on backup standards, restoration testing, and disaster recovery planning
- Cybersecurity and Risk Management:
  Implementation of strategies to address phishing, ransomware, and other cyber threats
  Expansion of employee training, phishing simulations, and security awareness programs
- Technology Optimization and Cost Management:
  Ongoing evaluation of software and systems to identify cost-effective solutions and alternative technologies
  Pursuit of grant opportunities to support cybersecurity and technology investments
- Strategic Use of Professional Services:
  Continued use of external expertise for specialized, high-skill, low-frequency projects to keep pace with evolving technology

Challenges & Opportunities

The Information Systems & Services Division continues to adapt to evolving technology demands, cybersecurity risks, and increasing expectations for connectivity and service delivery.

- Technology Modernization and Partnerships:
  Exploration of shared solutions with regional partners, including Yamhill County and Yamhill Communications Agency (YCOM), to potentially replace legacy phone systems with a modern, cloud-based voice and video platform.
- Emerging Technologies (AI):
  Evaluation of new technologies, including artificial intelligence, while establishing policy frameworks to guide responsible use and deployment.
- System Integration and Standardization:
  Continued efforts to centralize and unify fragmented technology systems across the organization, including building security and surveillance systems.
- Workforce Mobility and Support:
  Ongoing support for a mobile and hybrid workforce, ensuring employees can effectively work in remote, on-site, and flexible environments.
- Collaboration and Productivity Tools:
  Expansion of Microsoft 365 tools to enhance internal communication, collaboration, and access to information across the organization.

- Workforce Development:
  Continued investment in training and development of IS staff to ensure the team can effectively support evolving technology needs and maximize available resources.

Department Cost Summary

	FY 2024-25 Actual	FY 2025-26 Budget	FY 2026-27 Proposed Budget
Revenues	$1,774,259	$2,064,897	$1,927,220
Intergovernmental	$88,875	$0	$0
Charges for Services	$941,911	$1,030,017	$1,177,927
Miscellaneous	$11,714	$10,000	$13,000
Transfers In	$731,759	$1,024,880	$736,293
Expenses	$1,723,056	$2,055,945	$1,915,221
Personnel Services	$672,700	$711,500	$737,294
Materials and Services	$899,974	$1,044,017	$1,017,927
Capital Outlay	$150,382	$300,428	$160,000

Full-Time Equivalents (FTE)

	FY 2024-25	FY 2025-26	FY 2026-27
Information Systems & Services Fund	4.00	4.00	4.00

80 - INFORMATION SYSTEMS & SERVICES FUND

Department : No Department
Section : 000 - No Section
Program: 000 - No Program

2024 ACTUAL	2025 ACTUAL	2026 AMENDED BUDGET			2027 PROPOSED BUDGET	2027 APPROVED BUDGET	2027 COUNCIL BUDGET ADOPTION
				RESOURCES			
				BEGINNING FUND BALANCE			
15,075	15,075	15,075	**4080-15**	**Designated Begin FB-Info Sys Fd - Financial System Reserve**	15,075	0	0
				July 1 carryover from prior year reserved for future City financial system software improvements			
183,453	200,245	241,386	**4090**	**Beginning Fund Balance**	247,341	0	0
				Estimated July 1 undesignated carryover from prior year			
198,528	**215,320**	**256,461**		**TOTAL BEGINNING FUND BALANCE**	**262,416**	**0**	**0**
				INTERGOVERNMENTAL			
0	42,546	0	**4594-05**	**OR Dept of Emergency Mgmt (Federal) - State/Local Cybersecurity Grant**	0	0	0
276,287	46,329	0	**5029**	**McMinnville Fire District**	0	0	0
276,287	**88,875**	**0**		**TOTAL INTERGOVERNMENTAL**	**0**	**0**	**0**
				CHARGES FOR SERVICES			
732,931	807,252	869,392	**6000-01**	**Charges for Equipment & Services - General Fund**	898,918	0	0
				Operating departments are charged for equipment & services provided by the IS Fund. Departments are also charged a pro-rated portion of City-shared network costs.			
				Recovery from Allocation "Materials & Services-Shared - IS Cost Allocation - M&S Shared (General Fund)" 479,604			
				Recovery from Allocation "Materials & Services-Specific - IS Cost Allocation - M&S Specific (Police)" 149,500			
				Recovery from Allocation "Materials & Services-Specific - IS Cost Allocation - M&S Specific (Muni Court)" 70,094			
				Recovery from Allocation "Capital Outlay-Shared - IS Cost Allocation - CO Shared (General Fund)" 51,510			
				Recovery from Allocation "Materials & Services-Specific - IS Cost Allocation - M&S Specific (Library)" 26,450			
				Recovery from Allocation "Materials & Services-Specific - IS Cost Allocation - M&S Specific (Engineering)" 22,200			
				Recovery from Allocation "Materials & Services-Specific - IS Cost Allocation - M&S Specific (Park Maint)" 18,700			
				Recovery from Allocation "Materials & Services-Specific - IS Cost Allocation - M&S Specific (Acctg)" 17,300			
				Recovery from Allocation "Materials & Services-Specific - IS Cost Allocation - M&S Specific (CD Current)" 11,500			

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2024 ACTUAL	2025 ACTUAL	2026 AMENDED BUDGET				2027 PROPOSED BUDGET	2027 APPROVED BUDGET	2027 COUNCIL BUDGET ADOPTION
				Recovery from Allocation "Materials & Services-Specific - IS Cost Allocation - M&S Specific (P&R Comm Ctr)"	10,600			
				Recovery from Allocation "Materials & Services-Specific - IS Cost Allocation - M&S Specific (P&R Aquatic Ctr)"	10,400			
				Recovery from Allocation "Materials & Services-Specific - IS Cost Allocation - M&S Specific (City Council)"	7,440			
				Recovery from Allocation "Materials & Services-Specific - IS Cost Allocation - M&S Specific (P&R Admin)"	5,620			
				Recovery from Allocation "Materials & Services-Specific - IS Cost Allocation - M&S Specific (P&R Senior Ctr)"	4,060			
				Recovery from Allocation "Materials & Services-Specific - IS Cost Allocation - M&S Specific (CD Long Range)"	3,680			
				Recovery from Allocation "Materials & Services-Specific - IS Cost Allocation - M&S Specific (P&R Rec Sports)"	2,640			
				Recovery from Allocation "Materials & Services-Specific - IS Cost Allocation - M&S Specific (City Mgrs Office)"	2,600			
				Recovery from Allocation "Materials & Services-Specific - IS Cost Allocation - M&S Specific (CD Admin)"	2,120			
				Recovery from Allocation "Materials & Services-Specific - IS Cost Allocation - M&S Specific (Human Resources)"	1,240			
				Recovery from Allocation "Materials & Services-Specific - IS Cost Allocation - M&S Specific (CD Code Compl.)"	620			
				Recovery from Allocation "Materials & Services-Specific - IS Cost Allocation - M&S Specific (CD Econ Dvpmt)"	620			
				Recovery from Allocation "Materials & Services-Specific - IS Cost Allocation - M&S Specific (Legal)"	420			
3,428	1,517	1,461	**6000-08**	**Charges for Equipment & Services - Affordable Housing**		1,980	0	0
				Recovery from Allocation "Materials & Services-Shared - IS Cost Allocation - M&S Shared (Afford Hsing Fund)"	1,788			
				Recovery from Allocation "Capital Outlay-Shared - IS Cost Allocation - CO Shared (Afford Hsing Fund)"	192			
48,394	29,167	34,361	**6000-20**	**Charges for Equipment & Services - Street Fund**		31,615	0	0
				Recovery from Allocation "Materials & Services-Specific - IS Cost Allocation - M&S Specific (Street Fund)"	18,500			
				Recovery from Allocation "Materials & Services-Shared - IS Cost Allocation - M&S Shared (Street Fund)"	11,843			
				Recovery from Allocation "Capital Outlay-Shared - IS Cost Allocation - CO Shared (Street Fund)"	1,272			

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2024 ACTUAL	2025 ACTUAL	2026 AMENDED BUDGET				2027 PROPOSED BUDGET	2027 APPROVED BUDGET	2027 COUNCIL BUDGET ADOPTION
1,891	2,192	4,947	6000-25	**Charges for Equipment & Services - Airport**		3,218	0	0
				Recovery from Allocation "Materials & Services-Shared - IS Cost Allocation - M&S Shared (Airport Fund)"	2,346			
				Recovery from Allocation "Materials & Services-Specific - IS Cost Allocation - M&S Specific (Airport Fund)"	620			
				Recovery from Allocation "Capital Outlay-Shared - IS Cost Allocation - CO Shared (Airport Fund)"	252			
282	0	0	6000-50	**Charges for Equipment & Services - Park Development**		0	0	0
15,472	14,677	18,738	6000-70	**Charges for Equipment & Services - Building Fund**		29,162	0	0
				Recovery from Allocation "Materials & Services-Specific - IS Cost Allocation - M&S Specific (Building Fund)"	14,500			
				Recovery from Allocation "Materials & Services-Shared - IS Cost Allocation - M&S Shared (Building Fund)"	13,240			
				Recovery from Allocation "Capital Outlay-Shared - IS Cost Allocation - CO Shared (Building Fund)"	1,422			
97,468	87,107	101,118	6000-75	**Charges for Equipment & Services - Wastewater Services Fund**		213,034	0	0
				Recovery from Allocation "Capital Outlay-Specific - IS Cost Allocation - CO Specific (WWS Fund)"	100,000			
				Recovery from Allocation "Materials & Services-Specific - IS Cost Allocation - M&S Specific (WWS Fund)"	57,850			
				Recovery from Allocation "Materials & Services-Shared - IS Cost Allocation - M&S Shared (WWS Fund)"	49,832			
				Recovery from Allocation "Capital Outlay-Shared - IS Cost Allocation - CO Shared (WWS Fund)"	5,352			
899,864	**941,911**	**1,030,017**		**TOTAL CHARGES FOR SERVICES**		**1,177,927**	**0**	**0**
				MISCELLANEOUS				
9,555	11,647	10,000	6310	**Interest**		13,000	0	0
0	67	0	6600	**Other Income**		0	0	0
9,555	**11,714**	**10,000**		**TOTAL MISCELLANEOUS**		**13,000**	**0**	**0**
				TRANSFERS IN				
527,497	636,855	923,526	6900-01	**Transfers In - General Fund**		632,030	0	0
				Information Systems personnel services support	632,030			
12,733	13,317	14,209	6900-20	**Transfers In - Street**		14,726	0	0
				Information Systems personnel services support	14,726			

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2024 ACTUAL	2025 ACTUAL	2026 AMENDED BUDGET				2027 PROPOSED BUDGET	2027 APPROVED BUDGET	2027 COUNCIL BUDGET ADOPTION
12,733	13,317	14,209	6900-70	**Transfers In - Building**		14,726	0	0
			Information Systems personnel services support		14,726			
65,343	68,270	72,936	6900-75	**Transfers In - Wastewater Services**		74,811	0	0
			Information Systems personnel services support		74,811			
618,306	**731,759**	**1,024,880**		**TOTAL TRANSFERS IN**		**736,293**	**0**	**0**
2,002,539	**1,989,579**	**2,321,358**		**TOTAL RESOURCES**		**2,189,636**	**0**	**0**

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2024 ACTUAL	2025 ACTUAL	2026 AMENDED BUDGET			2027 PROPOSED BUDGET	2027 APPROVED BUDGET	2027 COUNCIL BUDGET ADOPTION
				REQUIREMENTS			
				PERSONNEL SERVICES			
456	413	0	7000	**Salaries & Wages**	0	0	0
405,557	428,732	445,466	7000-05	**Salaries & Wages - Regular Full Time**	454,702	0	0
				Information Systems Director - 1.00 FTE			
				Information Services Administrator - 1.00 FTE			
				Information Services Specialist - 2.00 FTE			
0	0	0	7000-15	**Salaries & Wages - Temporary**	0	0	0
1,622	9,257	7,000	7000-20	**Salaries & Wages - Overtime**	6,995	0	0
				For required maintenance scheduled after working hours and occasional extra work required during peak activity periods.			
2,400	2,400	2,400	7000-37	**Salaries & Wages - Medical Opt Out Incentive**	0	0	0
196	505	0	7300	**Fringe Benefits**	0	0	0
24,813	26,683	27,519	7300-05	**Fringe Benefits - FICA - Social Security**	28,625	0	0
5,803	6,240	6,597	7300-06	**Fringe Benefits - FICA - Medicare**	6,695	0	0
124,358	133,325	148,786	7300-15	**Fringe Benefits - PERS - OPSRP - IAP**	149,867	0	0
52,377	54,442	60,000	7300-20	**Fringe Benefits - Medical Insurance**	77,828	0	0
7,000	7,000	7,000	7300-22	**Fringe Benefits - VEBA Plan**	8,000	0	0
240	234	240	7300-25	**Fringe Benefits - Life Insurance**	236	0	0
1,000	1,017	1,033	7300-30	**Fringe Benefits - Long Term Disability**	1,055	0	0
416	330	408	7300-35	**Fringe Benefits - Workers' Compensation Insurance**	369	0	0
74	73	84	7300-37	**Fringe Benefits - Workers' Benefit Fund**	75	0	0
0	0	1,050	7300-40	**Fringe Benefits - Unemployment**	1,000	0	0
261	2,049	3,917	7300-45	**Fringe Benefits - Paid Family Leave City Share**	1,847	0	0
626,573	**672,700**	**711,500**		**TOTAL PERSONNEL SERVICES**	**737,294**	**0**	**0**
				MATERIALS AND SERVICES			
274	332	400	7540	**Employee Events**	700	0	0
				Costs shared city-wide for employee training, materials, and events.			

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2024 ACTUAL	2025 ACTUAL	2026 AMENDED BUDGET				2027 PROPOSED BUDGET	2027 APPROVED BUDGET	2027 COUNCIL BUDGET ADOPTION
3,995	4,514	1,000	7550	**Travel & Education**		8,000	0	0
			Technical training, network training, desktop training, and application development training, including travel and meal expenses to seminars and conferences.					
41	0	300	7590	**Fuel - Vehicle & Equipment**		300	0	0
			Fuel and repair expense for IS Department vehicle					
3,717	4,459	4,990	7610-05	**Insurance - Liability**		7,001	0	0
180	217	267	7610-10	**Insurance - Property**		220	0	0
0	0	0	7610-11	**Insurance - Cyber liability**		322	0	0
11,899	9,596	8,000	7620	**Telecommunications**		6,000	0	0
			Information Services Department telephones, cell phones, and modem lines.					
6,487	4,649	4,000	7660	**Materials & Supplies**		4,000	0	0
			General office supplies, postage, shipping, professional subscriptions and dues, expendable computer supplies, and training materials; including purchased training videos and miscellaneous training materials.					
0	1,380	0	7720	**Repairs & Maintenance**		0	0	0
1,641	0	1,000	7720-06	**Repairs & Maintenance - Equipment**		1,000	0	0
			Equipment repairs and software upgrades not covered by maintenance contracts.					
0	0	0	7720-14	**Repairs & Maintenance - Vehicles**		0	0	0
9,125	9,479	26,500	7750	**Professional Services**		31,500	0	0
			Application, network design & support services		23,000			
			NWS Disaster Recovery Services Implementation		5,000			
			Website Services		2,000			
			Civic Building AV Maintenance		1,500			
1,743	2,827	4,420	7750-01	**Professional Services - Audit & other city-wide prof svc**		4,010	0	0
			Costs shared city-wide for audit, Section 125 plan administrative fees, and other miscellaneous professional service expenses					
0	0	0	7750-04	**Professional Services - Grants**		0	0	0
5,961	67,787	70,000	7792	**Hardware Maintenance & Rental Contracts**		70,000	0	0
0	0	0	7792-20	**Hardware Maintenance & Rental Contracts - Police**		0	0	0
341,720	362,842	260,000	7794	**Software Maintenance & Rental Contracts**		399,600	0	0
			Other City-wide software renewals		168,000			

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2024 ACTUAL	2025 ACTUAL	2026 AMENDED BUDGET				2027 PROPOSED BUDGET	2027 APPROVED BUDGET	2027 COUNCIL BUDGET ADOPTION
				New World ERP software renewal	100,000			
				NeoGov licensing	66,000			
				Euna budget software renewal	40,600			
				NWS Disaster Recovery Services	25,000			
1,693	1,646	2,900	**7794-02**	**Software Maintenance & Rental Contracts - City Manager's Office**		2,600	0	0
				Office 365 Licensing	1,400			
				Adobe Pro Renewals	1,200			
84	492	2,500	**7794-03**	**Software Maintenance & Rental Contracts - City Council**		3,440	0	0
				Office 365 Licensing	2,940			
				Shared Leased Copier - Civic Hall	500			
6,257	7,351	8,200	**7794-05**	**Software Maintenance & Rental Contracts - Accounting**		13,000	0	0
				Debtbook software renewal	8,500			
				Office 365 Licensing	3,500			
				Adobe Pro Renewals	1,000			
0	0	600	**7794-08**	**Software Maintenance & Rental Contracts - Legal**		420	0	0
				Office 365 Licensing	420			
10,134	12,538	20,600	**7794-10**	**Software Maintenance & Rental Contracts - Engineering**		20,700	0	0
				Hansen Software-25% shared with Street, Park Maint, WWS	4,500			
				Office 365 licensing	3,700			
				AutoCAD-66% shared with Comm Development	3,000			
				Bluebeam licensing	2,900			
				ESRI-17% shared with Street,Park Maint,WWS	2,700			
				Hansen Development	2,500			
				Plotter maintenance	1,200			
				Adobe Pro Renewals	200			
336	1,219	1,000	**7794-12**	**Software Maintenance & Rental Contracts - Human Resources**		1,240	0	0
				Office 365 licensing	840			
				Adobe Pro Renewals	400			

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2024 ACTUAL	2025 ACTUAL	2026 AMENDED BUDGET				2027 PROPOSED BUDGET	2027 APPROVED BUDGET	2027 COUNCIL BUDGET ADOPTION
168	170	500	**7794-14**	**Software Maintenance & Rental Contracts - Community Dev Econ Development**		620	0	0
			Office 365 licensing		420			
			Adobe Pro Renewals		200			
168	170	500	**7794-16**	**Software Maintenance & Rental Contracts - Community Dev Administration**		620	0	0
			Office 365 licensing		420			
			Adobe Pro Renewals		200			
2,768	4,416	18,600	**7794-17**	**Software Maintenance & Rental Contracts - Community Dev Current**		11,500	0	0
			Office 365 licensing		6,000			
			Adobe Pro Renewals		1,500			
			Bluebeam licensing		1,400			
			ESRI-12.5% shared with Street,Park Maint,WWS		1,350			
			AutoCAD maintenance		750			
			Shared Leased Copier-Civic Hall		500			
2,214	2,763	3,700	**7794-18**	**Software Maintenance & Rental Contracts - Community Dev Long Range**		3,680	0	0
			ESRI-12.5% shared with Street,Park Maint,WWS		1,350			
			Office 365 licensing		840			
			AutoCAD maintenance		750			
			Bluebeam licensing		440			
			Adobe Pro Renewals		300			
0	340	1,000	**7794-19**	**Software Maintenance & Rental Contracts - Community Dev Code Compliance**		620	0	0
			Office 365 licensing		420			
			Adobe Pro Renewals		200			
70,535	86,849	121,400	**7794-20**	**Software Maintenance & Rental Contracts - Police**		107,500	0	0
			Central Square Maintenance		44,000			
			Office 365 licensing		20,000			
			OnQ Maintenance		17,000			
			Absolute/Netmotion Maintenance		6,000			

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2024 ACTUAL	2025 ACTUAL	2026 AMENDED BUDGET				2027 PROPOSED BUDGET	2027 APPROVED BUDGET	2027 COUNCIL BUDGET ADOPTION
			IA Pro Software		6,000			
			InTime software		5,000			
			Livescan Renewal		3,000			
			Toughbook Software licensing		3,000			
			Adobe Pro Renewals		2,800			
			Cyberserve Maintenance		700			
12,587	13,334	22,200	**7794-25**	**Software Maintenance & Rental Contracts - Municipal Court**		70,094	0	0
			Muncipal Justice Renewal		45,654			
			Court software integration		10,000			
			Tyler maintenance		7,800			
			Caselle Maintenance		3,000			
			Office 365 licensing		2,940			
			Shared leased copier - Civic Hall		500			
			Adobe Pro Renewal		200			
42,558	0	0	**7794-30**	**Software Maintenance & Rental Contracts - Fire**		0	0	0
1,497	1,557	2,500	**7794-35**	**Software Maintenance & Rental Contracts - Parks & Rec Administration**		2,620	0	0
			Activenet renewal		1,600			
			WhenToWork renewal		600			
			Office 365 licensing		420			
1,497	1,557	3,400	**7794-40**	**Software Maintenance & Rental Contracts - Aquatic Center**		4,300	0	0
			Office 365 licensing		2,500			
			Activenet renewal		1,600			
			Adobe Pro Renewal		200			
1,665	1,727	3,400	**7794-45**	**Software Maintenance & Rental Contracts - Community Center**		5,600	0	0
			Office 365 licensing		3,800			
			Activenet renewal		1,600			
			Adobe Pro Renewal		200			
1,597	1,727	2,400	**7794-55**	**Software Maintenance & Rental Contracts - Recreational Sports**		2,640	0	0
			Activenet renewal		1,600			

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2024 ACTUAL	2025 ACTUAL	2026 AMENDED BUDGET				2027 PROPOSED BUDGET	2027 APPROVED BUDGET	2027 COUNCIL BUDGET ADOPTION
			Office 365 licensing		840			
			Adobe Pro Renewal		200			
1,497	1,557	2,900	**7794-60**	**Software Maintenance & Rental Contracts - Senior Center**		3,060	0	0
			Activenet renewal		1,600			
			Office 365 licensing		1,260			
			Adobe Pro Renewal		200			
282	0	0	**7794-63**	**Software Maintenance & Rental Contracts - Park Development**		0	0	0
6,456	7,838	14,450	**7794-65**	**Software Maintenance & Rental Contracts - Park Maintenance**		14,200	0	0
			Hansen SW Maintenance - 25%, shared w/Eng,Park Maint,WWS		4,500			
			Office 365 licensing		3,500			
			ESRI SW - 17%, shared w/Bldg,Comm Dvlpmt,Eng,Street,WWS		2,700			
			Hansen development		2,500			
			Adobe Pro licensing		600			
			Bluebeam licensing		400			
400	0	0	**7794-68**	**Software Maintenance & Rental Contracts - Affordable Housing**		0	0	0
604	2,756	9,600	**7794-70**	**Software Maintenance & Rental Contracts - Library**		13,850	0	0
			Office 365 licensing		9,700			
			Hublet renewal		1,900			
			Routific Software		900			
			Volgistics Volunteer Software		650			
			Envision CoinOp Software		500			
			Deepfreeze software		200			
11,838	13,155	18,950	**7794-75**	**Software Maintenance & Rental Contracts - Streets**		18,500	0	0
			Hansen SW Maintenance - 25%, shared w/Eng,Park Maint,WWS		4,500			
			Street Saver software		4,500			
			Office 365 licensing		3,500			
			ESRI SW - 17%, shared w/Bldg,Comm Dvlpmt,Eng,Park Maint,WWS		2,700			
			Hansen Development		2,500			
			Adobe Pro Renewals		400			

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2024 ACTUAL	2025 ACTUAL	2026 AMENDED BUDGET				2027 PROPOSED BUDGET	2027 APPROVED BUDGET	2027 COUNCIL BUDGET ADOPTION
			Bluebeam licensing		400			
168	170	500	**7794-77**	**Software Maintenance & Rental Contracts - Airport**		620	0	0
			Office 365 licensing		420			
			Adobe Pro Renewal		200			
2,427	2,726	3,960	**7794-80**	**Software Maintenance & Rental Contracts - Building**		5,000	0	0
			ESRI SW - 17%, shared w/Street,Comm Dvlpmt,Eng,Park Maint,WWS		2,700			
			Office 365 licensing		2,100			
			Adobe Pro Renewals		200			
27,487	31,299	49,900	**7794-85**	**Software Maintenance & Rental Contracts - Wastewater Services**		48,850	0	0
			Department Specific Software renewals		30,000			
			Office 365 licensing		8,200			
			Hansen SW Maintenance - 25%, shared w/Eng, Park Maint, Street		4,500			
			ESRI SW - 17%, shared w/Bldg,Comm Dvlpmt,Eng,Park Maint,Street		2,700			
			Hansen Development		2,500			
			Adobe Pro Renewals		600			
			Cradlepoint maintenance		350			
19,811	0	0	**7794-95**	**Software Maintenance & Rental Contracts - Ambulance**		0	0	0
0	0	0	**7794-96**	**Software Maintenance & Rental Contracts - Grants**		0	0	0
27,732	65,899	73,865	**7794-97**	**Software Maintenance & Rental Contracts - ARPA**		0	0	0
3,772	3,536	10,500	**7800-15**	**M & S Equipment - Information Systems**		6,000	0	0
			IS Department replacement computers					
			Replacement Computers		6,000			
6,391	3,109	12,000	**7800-18**	**M & S Equipment - Hardware**		12,000	0	0
			Network Switch Replacements		5,000			
			NAS Replacement Storage		3,000			
			UPS Replacements		3,000			
			Equipment Replacement		1,000			
4,138	308	0	**7840-02**	**M & S Computer Charges - City Manager's Office**		0	0	0

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2024 ACTUAL	2025 ACTUAL	2026 AMENDED BUDGET				2027 PROPOSED BUDGET	2027 APPROVED BUDGET	2027 COUNCIL BUDGET ADOPTION
11,708	2,208	9,600	**7840-03**	**M & S Computer Charges - City Council**		4,000	0	0
			Replacement Computers		4,000			
974	5,005	4,300	**7840-05**	**M & S Computer Charges - Accounting**		4,300	0	0
			Replacement Computers		4,000			
			Lexmark Printer Maintenance		300			
0	0	2,500	**7840-08**	**M & S Computer Charges - Legal**		0	0	0
9,014	16,330	7,200	**7840-10**	**M & S Computer Charges - Engineering**		1,500	0	0
			Replacement Computer Share		1,500			
3,624	0	2,000	**7840-12**	**M & S Computer Charges - Human Resources**		0	0	0
0	0	0	**7840-14**	**M & S Computer Charges - Community Dev Econ Development**		0	0	0
0	0	3,000	**7840-16**	**M & S Computer Charges - Community Dev Administration**		1,500	0	0
			Replacement Computer Share		1,500			
5,328	4,880	8,000	**7840-17**	**M & S Computer Charges - Community Dev Current**		0	0	0
1,408	0	0	**7840-18**	**M & S Computer Charges - Community Dev Long Range**		0	0	0
6,063	0	0	**7840-19**	**M & S Computer Charges - Community Dev Code Compliance**		0	0	0
56,738	70,286	40,400	**7840-20**	**M & S Computer Charges - Police**		42,000	0	0
			Toughbook Computers		18,000			
			RMS Hardware Maintenance		10,000			
			Zebra Printers		6,000			
			Replacement Computers		6,000			
			MDT Repair		2,000			
779	3,803	7,500	**7840-25**	**M & S Computer Charges - Municipal Court**		0	0	0
16,775	0	0	**7840-30**	**M & S Computer Charges - Fire**		0	0	0
0	0	4,000	**7840-35**	**M & S Computer Charges - Parks & Rec Administration**		3,000	0	0
			Replacement Computer		3,000			
2,347	7,734	5,000	**7840-40**	**M & S Computer Charges - Aquatic Center**		6,100	0	0
			Replacement Computer		2,500			
			Activenet Peripherals		1,500			
			Printer Maintenance		1,000			

80 - INFORMATION SYSTEMS & SERVICES FUND

Department : No Department
Section : 000 - No Section
Program: 000 - No Program

2024 ACTUAL	2025 ACTUAL	2026 AMENDED BUDGET				2027 PROPOSED BUDGET	2027 APPROVED BUDGET	2027 COUNCIL BUDGET ADOPTION
			Dock/Monitors Upstairs		800			
			Monitor 27"		300			
264	0	4,000	**7840-45**	**M & S Computer Charges - Community Center**		5,000	0	0
			Replacement Computers		4,000			
			Activenet Peripherals		1,000			
0	2,573	4,000	**7840-55**	**M & S Computer Charges - Recreational Sports**		0	0	0
1,629	2,483	4,500	**7840-60**	**M & S Computer Charges - Senior Center**		1,000	0	0
			Activenet Peripherals		1,000			
0	0	0	**7840-63**	**M & S Computer Charges - Park Development**		0	0	0
4,279	4,184	7,000	**7840-65**	**M & S Computer Charges - Park Maintenance**		4,500	0	0
			Discovery Meadows Communications		3,000			
			Hansen Mobiles		1,500			
3,028	0	0	**7840-68**	**M & S Computer Charges - Affordable Housing**		0	0	0
8,141	19,104	18,200	**7840-70**	**M & S Computer Charges - Library**		12,600	0	0
			Replacement Computers		12,200			
			KVM Switch		400			
833	3,878	5,500	**7840-75**	**M & S Computer Charges - Street**		0	0	0
0	0	2,500	**7840-77**	**M & S Computer Charges - Airport**		0	0	0
555	0	4,000	**7840-80**	**M & S Computer Charges - Building**		9,500	0	0
			Replacement Computers		7,000			
			Replacement Computer Share		1,500			
			Accela Peripherals		1,000			
7,554	13,342	10,350	**7840-85**	**M & S Computer Charges - WWS**		9,000	0	0
			Replacement Computers		9,000			
0	0	0	**7840-90**	**M & S Computer Charges - Sewer Maintenance**		0	0	0
9,723	0	0	**7840-95**	**M & S Computer Charges - Ambulance**		0	0	0
0	0	89,565	**7840-97**	**M & S Computer Charges - ARPA**		0	0	0
5,704	5,874	8,000	**8280**	**Data Communications**		8,000	0	0
812,008	**899,974**	**1,044,017**		**TOTAL MATERIALS AND SERVICES**		**1,017,927**	**0**	**0**

80 - INFORMATION SYSTEMS & SERVICES FUND

Department : No Department
Section : 000 - No Section
Program: 000 - No Program

2024 ACTUAL	2025 ACTUAL	2026 AMENDED BUDGET				2027 PROPOSED BUDGET	2027 APPROVED BUDGET	2027 COUNCIL BUDGET ADOPTION
				CAPITAL OUTLAY				
0	0	0	8730-05	Equipment - Computers - Hardware		0	0	0
0	0	0	8730-10	Equipment - Computers - Software		0	0	0
0	42,546	0	8730-25	Equipment - Computers - Grants		0	0	0
100,546	19,525	69,428	8750	Capital Outlay Computer Charges		50,000	0	0
			Windows Licensing		50,000			
0	0	0	8750-08	Capital Outlay Computer Charges - Legal		0	0	0
26,249	0	0	8750-10	Capital Outlay Computer Charges - Engineering		0	0	0
0	0	0	8750-14	Capital Outlay Computer Charges - Community Dev Econ Development		0	0	0
0	0	0	8750-16	Capital Outlay Computer Charges - Community Dev Administration		0	0	0
0	0	0	8750-17	Capital Outlay Computer Charges - Community Dev Current		0	0	0
0	0	0	8750-18	Capital Outlay Computer Charges - Community Dev Long Range		0	0	0
0	0	0	8750-19	Capital Outlay Computer Charges - Community Dev Code Enforcement		0	0	0
91,321	88,311	80,000	8750-20	Capital Outlay Computer Charges - Police		0	0	0
0	0	0	8750-25	Capital Outlay Computer Charges - Municipal Court		0	0	0
896	0	0	8750-30	Capital Outlay Computer Charges - Fire		0	0	0
0	0	0	8750-35	Capital Outlay Computer Charges - Parks & Rec Administration		0	0	0
26,249	0	0	8750-65	Capital Outlay Computer Charges - Park Maintenance		0	0	0
26,249	0	0	8750-75	Capital Outlay Computer Charges - Street		0	0	0
0	0	0	8750-77	Capital Outlay Computer Charges - Airport		0	0	0
0	0	0	8750-80	Capital Outlay Computer Charges - Building		0	0	0
26,249	0	0	8750-85	Capital Outlay Computer Charges - Wastewater Services		100,000	0	0
			Departmental Work Order Software		100,000			
984	0	0	8750-95	Capital Outlay Computer Charges - Ambulance		0	0	0
49,896	0	151,000	8750-97	Capital Outlay Computer Charges - ARPA Projects		0	0	0
0	0	0	8850	Vehicles		10,000	0	0
			2015 Ford Escape		10,000			
348,638	**150,382**	**300,428**		**TOTAL CAPITAL OUTLAY**		**160,000**	**0**	**0**

Budget Document Report — **80 - INFORMATION SYSTEMS & SERVICES FUND**

Department : No Department
Section : 000 - No Section
Program: 000 - No Program

2024 ACTUAL	2025 ACTUAL	2026 AMENDED BUDGET			2027 PROPOSED BUDGET	2027 APPROVED BUDGET	2027 COUNCIL BUDGET ADOPTION
				CONTINGENCIES			
0	0	75,000	9800	Contingencies	75,000	0	0
0	**0**	**75,000**		**TOTAL CONTINGENCIES**	**75,000**	**0**	**0**
				ENDING FUND BALANCE			
15,075	15,075	15,075	9980-15	Designated End FB - Info Sys Fd - Financial System Reserve	15,075	0	0
200,245	251,448	175,338	9999	Unappropriated Ending Fd Balance	184,340	0	0
				Undesignated carryover from proposed budget year to subsequent year, includes the excess (deficit) of revenues over (under) expenditures from proposed budget year operations			
215,320	**266,523**	**190,413**		**TOTAL ENDING FUND BALANCE**	**199,415**	**0**	**0**
2,002,539	**1,989,579**	**2,321,358**		**TOTAL REQUIREMENTS**	**2,189,636**	**0**	**0**

Budget Document Report — **80 - INFORMATION SYSTEMS & SERVICES FUND**

Department : N/A
Section : N/A
Program: N/A

2024 ACTUAL	2025 ACTUAL	2026 AMENDED BUDGET		2027 PROPOSED BUDGET	2027 APPROVED BUDGET	2027 COUNCIL BUDGET ADOPTION
2,002,539	**1,989,579**	**2,321,358**	**TOTAL RESOURCES**	**2,189,636**	**0**	**0**
2,002,539	**1,989,579**	**2,321,358**	**TOTAL REQUIREMENTS**	**2,189,636**	**0**	**0**


INSURANCE SERVICES
City of McMinnville
FY 2026-27

Insurance Services Fund

Core Services

The Insurance Services Fund administers the City's risk management program, including insurance coverage, claims management, and cost allocation to operating departments.

Key service areas include:

- Insurance Coverage and Cost Allocation:
  - Allocation of insurance premiums and claims costs to operating funds based on pro-rata methodologies
  - Coverage includes:
    - General liability
    - Automobile liability, collision, and comprehensive
    - Property, equipment, and excess crime
    - Earthquake and boiler
    - Workers' compensation
    - Paid Leave Oregon (PLO)
    - Cyber liability
- Fund-Specific Allocation:
  - Airport-related insurance costs are fully allocated to the Airport Maintenance Fund

Budget Highlights

The Insurance Services Fund operates as an internal service fund, supporting the City's risk management program through cost allocation, premium management, and claims oversight.

Key highlights include:

- Internal Cost Allocation:
  - Departments are charged for property, liability, workers' compensation, and Paid Leave Oregon (PLO) costs
  - Charges are based on risk factors such as staffing levels, facility size, vehicle counts, and system infrastructure

- Paid Leave Oregon (PLO):
  - Administration of PLO transitioned in-house as of January 2026
  - Costs are allocated to departments as a percentage of payroll
- Insurance Premium Trends:
  - General liability premiums increased by approximately 2%
  - Property insurance premiums decreased by approximately 8%
  - Airport insurance increased by 9% and cyber insurance increased by 5%, reflecting market variability
  - Workers' compensation premiums are projected to increase by approximately 3%
- Risk Management and Deductibles:
  - Liability claims carry a $50,000 deductible
  - Property claim deductibles vary based on asset type
- CIS Program Participation:
  - The City receives multi-line credits through Citycounty Insurance Services (CIS) for participation in multiple insurance programs
- Claims Experience:
  - The City's experience modifier remains below average at approximately 0.90, reflecting a relatively strong claims history and helping to moderate premium costs

Challenges & Opportunities

The Insurance Services Fund continues to focus on managing risk exposure and adapting to changing insurance market conditions.

- Risk Management and Claims Mitigation:
  - The City will continue to work with Citycounty Insurance Services (CIS), SAIF, and its insurance broker to evaluate and strengthen risk management practices, with a focus on limiting exposure related to liability, workers' compensation, Paid Leave Oregon, and cyber claims.
- Cyber Liability Risk and Cost Volatility:
  - Cyber liability premiums continue to experience market volatility, with a projected 5% increase in FY2026–27. The Information Services Division is implementing best practices and training programs to mitigate risk and strengthen the City's cybersecurity posture.

Department Cost Summary

	FY 2024-25 Actual	FY 2025-26 Budget	FY 2026-27 Proposed Budget
Revenues	$1,367,241	$1,586,939	$1,744,395
Charges for Services	$1,217,261	$1,454,939	$1,570,395
Miscellaneous	$149,980	$132,000	$174,000
Expenses	$1,395,717	$1,726,686	$1,602,216
Materials and Services	$1,250,644	$1,614,187	$1,501,773
Capital Outlay	$62,546	$30,000	$0
Transfers Out	$82,528	$82,499	$100,443

Full-Time Equivalents (FTE)

	FY 2024-25	FY 2025-26	FY 2026-27

85 - INSURANCE SERVICES FUND

Department : 000 - No Department
Section : 000 - No Section
Program: 000 - No Program

2024 ACTUAL	2025 ACTUAL	2026 AMENDED BUDGET			2027 PROPOSED BUDGET	2027 APPROVED BUDGET	2027 COUNCIL BUDGET ADOPTION
				RESOURCES			
				BEGINNING FUND BALANCE			
706,555	548,125	420,247	**4090**	**Beginning Fund Balance**	620,931	0	0
				Estimated July 1 undesignated carryover from prior year			
706,555	**548,125**	**420,247**		**TOTAL BEGINNING FUND BALANCE**	**620,931**	**0**	**0**
				CHARGES FOR SERVICES			
536,987	560,919	625,638	**6050-05**	**Insurance - Liability**	595,034	0	0
				Total charges to the operating departments and funds for pro-rata share of the liability insurance premiums: general liability, automobile liability, and employee excess crime coverage.			
361,311	396,087	483,863	**6050-10**	**Insurance - Property**	404,604	0	0
				Total charges to the operating departments and funds for pro-rata share of the property insurance premiums: property, automobile, mobile equipment, earthquake, and boiler and machinery.			
0	0	0	**6050-11**	**Insurance - Cyber liability**	27,721	0	0
0	0	0	**6050-12**	**Insurance - Airport liability**	10,230	0	0
0	0	0	**6050-13**	**Insurance - Rental Prop-liability**	6,037	0	0
0	0	0	**6050-14**	**Insurance - Rental Prop-property**	17,507	0	0
0	0	0	**6050-20**	**Insurance - Paid Leave OR**	166,000	0	0
				Charges to payroll operating departments and employees for Paid Leave OR program			
353,136	260,255	345,438	**6070**	**Workers' Compensation Insurance**	343,262	0	0
				Charges to payroll operating departments and funds for worker's compensation insurance coverage.			
1,251,433	**1,217,261**	**1,454,939**		**TOTAL CHARGES FOR SERVICES**	**1,570,395**	**0**	**0**
				MISCELLANEOUS			
11,939	15,847	12,000	**6310**	**Interest**	14,000	0	0
0	0	25,000	**6510-05**	**Insurance Loss Reimbursement - Property**	25,000	0	0
0	0	5,000	**6510-10**	**Insurance Loss Reimbursement - Parks**	5,000	0	0
26,219	13,771	20,000	**6510-15**	**Insurance Loss Reimbursement - Automobile**	20,000	0	0
69,328	75,626	25,000	**6600**	**Other Income**	60,000	0	0
				Includes annual SAIF dividend			

85 - INSURANCE SERVICES FUND

Department : No Department
Section : 000 - No Section
Program: 000 - No Program

2024 ACTUAL	2025 ACTUAL	2026 AMENDED BUDGET			2027 PROPOSED BUDGET	2027 APPROVED BUDGET	2027 COUNCIL BUDGET ADOPTION
46,358	44,735	45,000	6600-15	Other Income - City County Insurance Services	50,000	0	0
				Revenue from CIS multi-line credit			
153,843	149,980	132,000		**TOTAL MISCELLANEOUS**	174,000	0	0
2,111,831	1,915,365	2,007,186		**TOTAL RESOURCES**	2,365,326	0	0

85 - INSURANCE SERVICES FUND

Department : No Department
Section : 000 - No Section
Program: 000 - No Program

2024 ACTUAL	2025 ACTUAL	2026 AMENDED BUDGET			2027 PROPOSED BUDGET	2027 APPROVED BUDGET	2027 COUNCIL BUDGET ADOPTION
				REQUIREMENTS			
				MATERIALS AND SERVICES			
0	0	0	**7750**	**Professional Services**	0	0	0
1,063	2,388	3,250	**7750-01**	**Professional Services - Audit & other city-wide prof svc**	2,560	0	0
				Costs shared city-wide for audit, Section 125 plan administrative fees, and other miscellaneous professional service expenses			
944,656	957,006	1,154,501	**8300**	**Property & Liability Ins Premium**	1,061,133	0	0
				Insurance premiums for the following coverages: general liability, automobile, property, crime, mobile equipment, earthquake, employee crime coverage, and boiler and machinery.			
0	0	0	**8330-22**	**Liability Aggregate Deductible - 2021 - 2022**	0	0	0
0	0	0	**8330-23**	**Liability Aggregate Deductible - 2022 - 2023**	0	0	0
16,197	16,200	0	**8330-24**	**Liability Aggregate Deductible - 2023 - 2024**	0	0	0
0	24,149	0	**8330-25**	**Liability Aggregate Deductible - 2024 - 2025**	0	0	0
0	0	50,000	**8330-26**	**Liability Aggregate Deductible - 2025 - 2026**	50,000	0	0
326,286	250,901	356,436	**8350**	**Workers' Compensation**	338,080	0	0
0	0	0	**8365**	**Paid Leave OR expense**	0	0	0
0	0	25,000	**8370-05**	**Property & Auto Damage Claims - Property Loss & Damage**	25,000	0	0
0	0	5,000	**8370-10**	**Property & Auto Damage Claims - Park Loss & Damage**	5,000	0	0
11,500	0	20,000	**8370-15**	**Property & Auto Damage Claims - Automobile Damage**	20,000	0	0
				The City's automobile insurance carries a $500 collision deductible and a $100 comprehensive deductible.			
1,299,701	**1,250,644**	**1,614,187**		**TOTAL MATERIALS AND SERVICES**	**1,501,773**	**0**	**0**
				CAPITAL OUTLAY			
28,424	62,546	30,000	**8850-10**	**Vehicles - Replacement**	0	0	0
28,424	**62,546**	**30,000**		**TOTAL CAPITAL OUTLAY**	**0**	**0**	**0**
				TRANSFERS OUT			
205,297	82,528	82,499	**9700-01**	**Transfers Out - General Fund**	100,443	0	0
				Administration and Finance personnel services support 100,443			
7,225	0	0	**9700-20**	**Transfers Out - Street**	0	0	0
5,007	0	0	**9700-70**	**Transfers Out - Building**	0	0	0

Budget Document Report — **85 - INSURANCE SERVICES FUND**

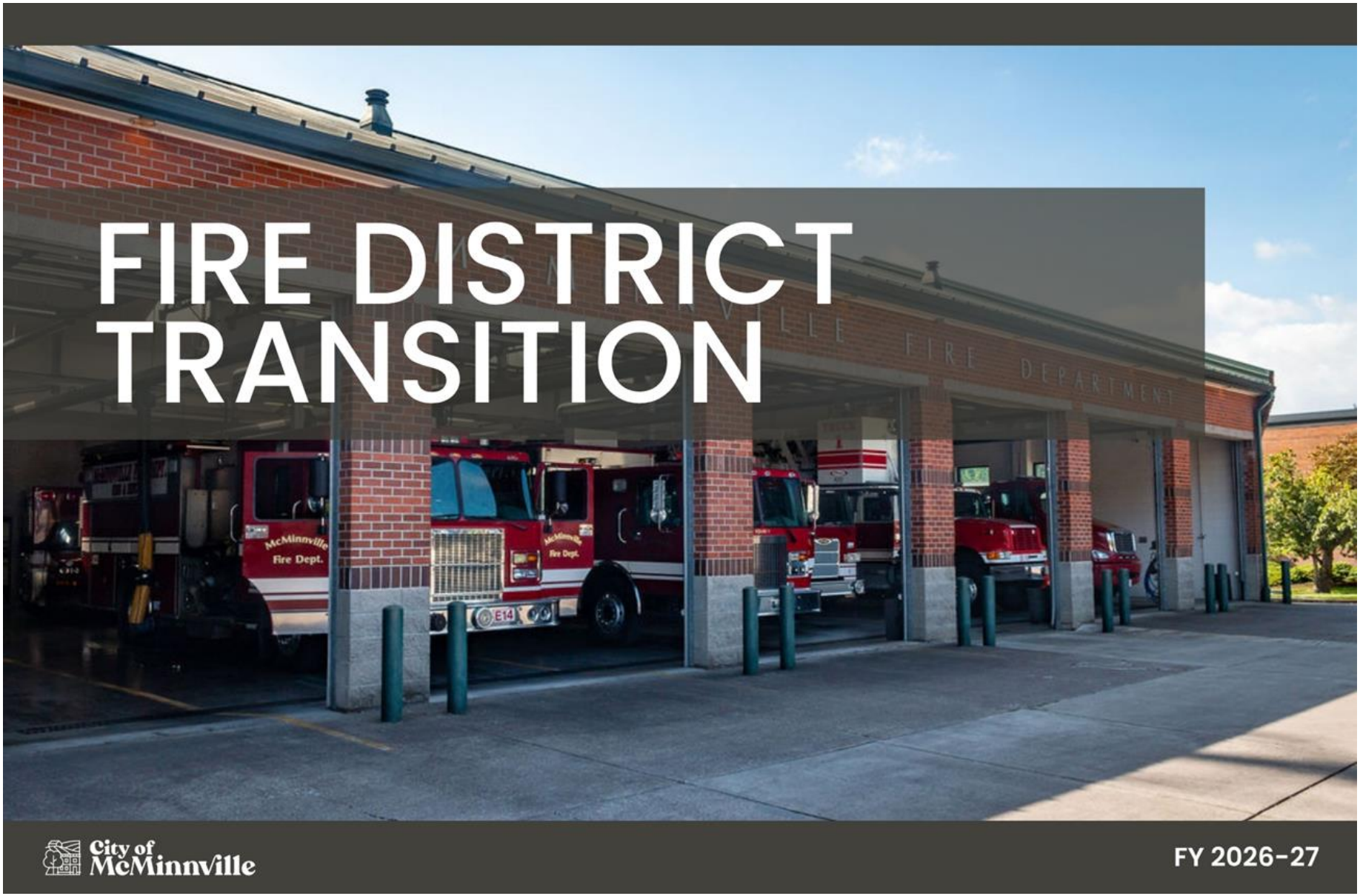
Department : No Department
Section : 000 - No Section
Program: 000 - No Program

2024 ACTUAL	2025 ACTUAL	2026 AMENDED BUDGET				2027 PROPOSED BUDGET	2027 APPROVED BUDGET	2027 COUNCIL BUDGET ADOPTION
18,052	0	0	9700-75	Transfers Out - Wastewater Services		0	0	0
235,581	**82,528**	**82,499**		**TOTAL TRANSFERS OUT**		**100,443**	**0**	**0**
				CONTINGENCIES				
0	0	150,000	9800	Contingencies		250,000	0	0
				Contingency for catastrophic capital loss	150,000			
				Contingency for Paid Leave Oregon needs (supplemental transfer to other funds)	100,000			
0	**0**	**150,000**		**TOTAL CONTINGENCIES**		**250,000**	**0**	**0**
				ENDING FUND BALANCE				
548,125	519,648	130,500	9999	Unappropriated Ending Fd Balance		513,110	0	0
				Undesignated carryover from proposed budget year to subsequent year, includes the excess (deficit) of revenues over (under) expenditures from proposed budget year operations				
548,125	**519,648**	**130,500**		**TOTAL ENDING FUND BALANCE**		**513,110**	**0**	**0**
2,111,831	**1,915,365**	**2,007,186**		**TOTAL REQUIREMENTS**		**2,365,326**	**0**	**0**

Budget Document Report — **85 - INSURANCE SERVICES FUND**

Department : N/A
Section : N/A
Program: N/A

2024 ACTUAL	2025 ACTUAL	2026 AMENDED BUDGET		2027 PROPOSED BUDGET	2027 APPROVED BUDGET	2027 COUNCIL BUDGET ADOPTION
2,111,831	**1,915,365**	**2,007,186**	**TOTAL RESOURCES**	**2,365,326**	**0**	**0**
2,111,831	**1,915,365**	**2,007,186**	**TOTAL REQUIREMENTS**	**2,365,326**	**0**	**0**


FIRE DISTRICT
TRANSITION
City of McMinnville
FY 2026-27

Fire District Transition Fund

Core Services

During FY2023-24, the City supported critical fire and emergency medical services by performing the administrative support function of collecting revenues and passing them through to the MFD.

Budget Highlights

The Fire District Transition Fund reflects the final stages of the City's transition to the McMinnville Fire District (MFD), following voter approval to consolidate fire and emergency services.

Key highlights include:

- Transition Completion:
  MFD is now operationally independent and responsible for fire and emergency services delivery
- Final Revenue Pass-Through:
  Remaining ambulance transport revenues associated with services previously provided under the City's license will continue to be remitted to the City and passed through to MFD
  This activity is expected to conclude during FY2026–27
- Fund Sunset:
  FY2026–27 is anticipated to be the final year this fund will appear in the City's budget

Budget Document Report

99 - FIRE DISTRICT TRANSITION FUND

Department : 70 - Fire Administration & Operations
Section : 000 - No Section
Program: 000 - No Program

2024 ACTUAL	2025 ACTUAL	2026 AMENDED BUDGET			2027 PROPOSED BUDGET	2027 APPROVED BUDGET	2027 COUNCIL BUDGET ADOPTION
				RESOURCES			
				LICENSES AND PERMITS			
5,090	0	0	4490	Licenses & Permits - Misc	0	0	0
5,090	**0**	**0**		**TOTAL LICENSES AND PERMITS**	**0**	**0**	**0**
				INTERGOVERNMENTAL			
-1,493	0	0	4555	Ground Emergency Medical Transport (GEMT) Reimbursement	0	0	0
9,071	0	0	4840-05	OR Conflagration Reimbursement - Personnel	0	0	0
5,390	0	0	4840-10	OR Conflagration Reimbursement - Equipment	0	0	0
12,969	**0**	**0**		**TOTAL INTERGOVERNMENTAL**	**0**	**0**	**0**
				CHARGES FOR SERVICES			
1,907	0	0	5340	Fire Department Service Fees	0	0	0
19,727	0	0	5400	Property Rentals	0	0	0
21,634	**0**	**0**		**TOTAL CHARGES FOR SERVICES**	**0**	**0**	**0**
				MISCELLANEOUS			
2,754	0	0	6410	Donations - Fire	0	0	0
55	0	0	6600	Other Income	0	0	0
0	0	0	6600-06	Other Income - Paid Leave OR	0	0	0
36,722	0	0	6600-22	Other Income - Airshow	0	0	0
39,531	**0**	**0**		**TOTAL MISCELLANEOUS**	**0**	**0**	**0**
79,224	**0**	**0**		**TOTAL RESOURCES**	**0**	**0**	**0**

Budget Document Report

99 - FIRE DISTRICT TRANSITION FUND

Department : 70 - Fire Administration & Operations
Section : 000 - No Section
Program: 000 - No Program

2024 ACTUAL	2025 ACTUAL	2026 AMENDED BUDGET			2027 PROPOSED BUDGET	2027 APPROVED BUDGET	2027 COUNCIL BUDGET ADOPTION
				REQUIREMENTS			
				PERSONNEL SERVICES			
-47,061	0	0	7000	Salaries & Wages	0	0	0
791,905	0	0	7000-05	Salaries & Wages - Regular Full Time	0	0	0
1,808	0	0	7000-15	Salaries & Wages - Temporary	0	0	0
8,165	0	0	7000-17	Salaries & Wages - Volunteer Reimbursement	0	0	0
182,068	0	0	7000-20	Salaries & Wages - Overtime	0	0	0
500	0	0	7000-37	Salaries & Wages - Medical Opt Out Incentive	0	0	0
-28,574	0	0	7300	Fringe Benefits	0	0	0
59,717	0	0	7300-05	Fringe Benefits - FICA - Social Security	0	0	0
14,043	0	0	7300-06	Fringe Benefits - FICA - Medicare	0	0	0
326,304	0	0	7300-15	Fringe Benefits - PERS - OPSRP - IAP	0	0	0
106,543	0	0	7300-20	Fringe Benefits - Medical Insurance	0	0	0
17,975	0	0	7300-22	Fringe Benefits - VEBA Plan	0	0	0
436	0	0	7300-25	Fringe Benefits - Life Insurance	0	0	0
1,427	0	0	7300-30	Fringe Benefits - Long Term Disability	0	0	0
34,052	0	0	7300-35	Fringe Benefits - Workers' Compensation Insurance	0	0	0
239	0	0	7300-37	Fringe Benefits - Workers' Benefit Fund	0	0	0
627	0	0	7300-45	Fringe Benefits - Paid Family Leave City Share	0	0	0
100	0	0	7400-05	Fringe Benefits - Volunteers - Life Insurance	0	0	0
4,834	0	0	7400-10	Fringe Benefits - Volunteers - Workers' Compensation Insurance	0	0	0
51,296	0	0	7400-15	Fringe Benefits - Volunteers - Fire Volunteer LOSA - Current	0	0	0
6,341	0	0	7400-25	Fringe Benefits - Volunteers - Volunteer Accident Insurance	0	0	0
1,532,745	**0**	**0**		**TOTAL PERSONNEL SERVICES**	**0**	**0**	**0**
				MATERIALS AND SERVICES			
1,378	0	0	7515	City Services Charge expense	0	0	0
1,907	0	0	7540	Employee Events	0	0	0
9,916	0	0	7550	Travel & Education	0	0	0

99 - FIRE DISTRICT TRANSITION FUND

Department : 70 - Fire Administration & Operations
Section : 000 - No Section
Program: 000 - No Program

2024 ACTUAL	2025 ACTUAL	2026 AMENDED BUDGET			2027 PROPOSED BUDGET	2027 APPROVED BUDGET	2027 COUNCIL BUDGET ADOPTION
14,092	0	0	7590	Fuel - Vehicle & Equipment	0	0	0
9,989	0	0	7600	Utilities	0	0	0
15,526	0	0	7610-05	Insurance - Liability	0	0	0
33,413	0	0	7610-10	Insurance - Property	0	0	0
9,084	0	0	7620	Telecommunications	0	0	0
1,165	0	0	7630-05	Uniforms - Employee	0	0	0
3,517	0	0	7630-15	Uniforms - Protective Clothing	0	0	0
3,374	0	0	7650	Janitorial	0	0	0
8,089	0	0	7660	Materials & Supplies	0	0	0
388	0	0	7700	Hazardous Materials	0	0	0
1,173	0	0	7720	Repairs & Maintenance	0	0	0
1,700	0	0	7720-06	Repairs & Maintenance - Equipment	0	0	0
9,749	0	0	7720-08	Repairs & Maintenance - Building Repairs	0	0	0
42,689	0	0	7720-14	Repairs & Maintenance - Vehicles	0	0	0
545	0	0	7720-16	Repairs & Maintenance - Radio & Pagers	0	0	0
1,811	0	0	7720-22	Repairs & Maintenance - Breathing Apparatus	0	0	0
53,287	0	0	7750	Professional Services	0	0	0
4,861	0	0	7750-01	Professional Services - Audit & other city-wide prof svc	0	0	0
16,832	0	0	7790	Maintenance & Rental Contracts	0	0	0
2,066	0	0	7800	M & S Equipment	0	0	0
598	0	0	7800-09	M & S Equipment - Radios	0	0	0
37,043	0	0	8090	Hydrant Rental & Maintenance	0	0	0
211	0	0	8110	Hoses, Nozzles, & Adapters	0	0	0
6,163	0	0	8120	Hose & Ladder Testing	0	0	0
29,717	0	0	8180-05	YCOM - Other Governmental Services	0	0	0
320,284	**0**	**0**		**TOTAL MATERIALS AND SERVICES**	**0**	**0**	**0**
1,853,029	**0**	**0**		**TOTAL REQUIREMENTS**	**0**	**0**	**0**

Budget Document Report

99 - FIRE DISTRICT TRANSITION FUND

Department : 73 - Fire Prevention & Life Safety
Section : 000 - No Section
Program: 000 - No Program

2024 ACTUAL	2025 ACTUAL	2026 AMENDED BUDGET			2027 PROPOSED BUDGET	2027 APPROVED BUDGET	2027 COUNCIL BUDGET ADOPTION
				RESOURCES			
				INTERGOVERNMENTAL			
10,000	0	0	4774-06	OR State Fire Marshall - Wildland/Urban Interface	0	0	0
10,000	**0**	**0**		**TOTAL INTERGOVERNMENTAL**	**0**	**0**	**0**
10,000	**0**	**0**		**TOTAL RESOURCES**	**0**	**0**	**0**

Budget Document Report

99 - FIRE DISTRICT TRANSITION FUND

Department : 73 - Fire Prevention & Life Safety
Section : 000 - No Section
Program: 000 - No Program

2024 ACTUAL	2025 ACTUAL	2026 AMENDED BUDGET			2027 PROPOSED BUDGET	2027 APPROVED BUDGET	2027 COUNCIL BUDGET ADOPTION
				REQUIREMENTS			
				PERSONNEL SERVICES			
119,954	0	0	7000-05	Salaries & Wages - Regular Full Time	0	0	0
370	0	0	7000-17	Salaries & Wages - Volunteer Reimbursement	0	0	0
6,248	0	0	7000-20	Salaries & Wages - Overtime	0	0	0
7,722	0	0	7300-05	Fringe Benefits - FICA - Social Security	0	0	0
1,806	0	0	7300-06	Fringe Benefits - FICA - Medicare	0	0	0
42,287	0	0	7300-15	Fringe Benefits - PERS - OPSRP - IAP	0	0	0
18,156	0	0	7300-20	Fringe Benefits - Medical Insurance	0	0	0
1,875	0	0	7300-22	Fringe Benefits - VEBA Plan	0	0	0
55	0	0	7300-25	Fringe Benefits - Life Insurance	0	0	0
235	0	0	7300-30	Fringe Benefits - Long Term Disability	0	0	0
4,912	0	0	7300-35	Fringe Benefits - Workers' Compensation Insurance	0	0	0
21	0	0	7300-37	Fringe Benefits - Workers' Benefit Fund	0	0	0
66	0	0	7300-45	Fringe Benefits - Paid Family Leave City Share	0	0	0
39	0	0	7400-10	Fringe Benefits - Volunteers - Workers' Compensation Insurance	0	0	0
203,745	**0**	**0**		**TOTAL PERSONNEL SERVICES**	**0**	**0**	**0**
				MATERIALS AND SERVICES			
2,749	0	0	7550	Travel & Education	0	0	0
1,046	0	0	7750	Professional Services	0	0	0
8	0	0	7750-01	Professional Services - Audit & other city-wide prof svc	0	0	0
35	0	0	8080	Fire Prevention Education	0	0	0
3,838	**0**	**0**		**TOTAL MATERIALS AND SERVICES**	**0**	**0**	**0**
207,583	**0**	**0**		**TOTAL REQUIREMENTS**	**0**	**0**	**0**

Budget Document Report

99 - FIRE DISTRICT TRANSITION FUND

Department : 79 - Ambulance
Section : 000 - No Section
Program: 000 - No Program

2024 ACTUAL	2025 ACTUAL	2026 AMENDED BUDGET			2027 PROPOSED BUDGET	2027 APPROVED BUDGET	2027 COUNCIL BUDGET ADOPTION
				RESOURCES			
				INTERGOVERNMENTAL			
-3,483	0	0	4555	Ground Emergency Medical Transport (GEMT) Reimbursement	0	0	0
413,120	0	0	4555-05	Ground Emergency Medical Transport (GEMT) Reimbursement - Coordinated Care Org (CCO)	0	0	0
3,024	0	0	4840-05	OR Conflagration Reimbursement - Personnel	0	0	0
412,661	**0**	**0**		**TOTAL INTERGOVERNMENTAL**	**0**	**0**	**0**
				CHARGES FOR SERVICES			
2,133,200	0	0	5700	Transport Fees	0	0	0
76,455	0	0	5710	FireMed Fees	0	0	0
2,209,655	**0**	**0**		**TOTAL CHARGES FOR SERVICES**	**0**	**0**	**0**
				MISCELLANEOUS			
155	0	0	6460	Donations - Ambulance	0	0	0
2,470	0	0	6600	Other Income	0	0	0
0	0	0	6600-06	Other Income - Paid Leave OR	0	0	0
19,773	0	0	6600-22	Other Income - Airshow	0	0	0
29,706	0	0	6610	Collections - EMS	0	0	0
52,105	**0**	**0**		**TOTAL MISCELLANEOUS**	**0**	**0**	**0**
2,674,421	**0**	**0**		**TOTAL RESOURCES**	**0**	**0**	**0**

99 - FIRE DISTRICT TRANSITION FUND

Department : 79 - Ambulance
Section : 000 - No Section
Program: 000 - No Program

2024 ACTUAL	2025 ACTUAL	2026 AMENDED BUDGET			2027 PROPOSED BUDGET	2027 APPROVED BUDGET	2027 COUNCIL BUDGET ADOPTION
				REQUIREMENTS			
				PERSONNEL SERVICES			
-64,780	0	0	7000	Salaries & Wages	0	0	0
1,223,189	0	0	7000-05	Salaries & Wages - Regular Full Time	0	0	0
330,314	0	0	7000-20	Salaries & Wages - Overtime	0	0	0
700	0	0	7000-37	Salaries & Wages - Medical Opt Out Incentive	0	0	0
-39,919	0	0	7300	Fringe Benefits	0	0	0
94,308	0	0	7300-05	Fringe Benefits - FICA - Social Security	0	0	0
22,200	0	0	7300-06	Fringe Benefits - FICA - Medicare	0	0	0
521,320	0	0	7300-15	Fringe Benefits - PERS - OPSRP - IAP	0	0	0
165,461	0	0	7300-20	Fringe Benefits - Medical Insurance	0	0	0
31,150	0	0	7300-22	Fringe Benefits - VEBA Plan	0	0	0
729	0	0	7300-25	Fringe Benefits - Life Insurance	0	0	0
2,275	0	0	7300-30	Fringe Benefits - Long Term Disability	0	0	0
55,541	0	0	7300-35	Fringe Benefits - Workers' Compensation Insurance	0	0	0
412	0	0	7300-37	Fringe Benefits - Workers' Benefit Fund	0	0	0
915	0	0	7300-45	Fringe Benefits - Paid Family Leave City Share	0	0	0
2,343,815	**0**	**0**		**TOTAL PERSONNEL SERVICES**	**0**	**0**	**0**
				MATERIALS AND SERVICES			
1,280	0	0	7500	Credit Card Fees	0	0	0
357	0	0	7540	Employee Events	0	0	0
9,339	0	0	7550	Travel & Education	0	0	0
28,704	0	0	7590	Fuel - Vehicle & Equipment	0	0	0
351	0	0	7600	Utilities	0	0	0
23,566	0	0	7610-05	Insurance - Liability	0	0	0
12,004	0	0	7610-10	Insurance - Property	0	0	0
9,097	0	0	7620	Telecommunications	0	0	0
2,066	0	0	7630-05	Uniforms - Employee	0	0	0
111	0	0	7640	Laundry	0	0	0

99 - FIRE DISTRICT TRANSITION FUND

Department : 79 - Ambulance
Section : 000 - No Section
Program: 000 - No Program

2024 ACTUAL	2025 ACTUAL	2026 AMENDED BUDGET			2027 PROPOSED BUDGET	2027 APPROVED BUDGET	2027 COUNCIL BUDGET ADOPTION
1,125	0	0	7650	Janitorial	0	0	0
10,968	0	0	7660	Materials & Supplies	0	0	0
21	0	0	7660-15	Materials & Supplies - Postage	0	0	0
74,940	0	0	7660-45	Materials & Supplies - Medical Equipment & Supplies	0	0	0
675	0	0	7660-55	Materials & Supplies - Oxygen	0	0	0
3,570	0	0	7720-08	Repairs & Maintenance - Building Repairs	0	0	0
28,326	0	0	7720-14	Repairs & Maintenance - Vehicles	0	0	0
1,012	0	0	7720-16	Repairs & Maintenance - Radio & Pagers	0	0	0
9,888	0	0	7735	Rental Property	0	0	0
149,251	0	0	7750	Professional Services	0	0	0
8,511	0	0	7750-01	Professional Services - Audit & other city-wide prof svc	0	0	0
23,621	0	0	7790	Maintenance & Rental Contracts	0	0	0
68	0	0	7800-09	M & S Equipment - Radios	0	0	0
55,189	0	0	8180-05	YCOM - Other Governmental Services	0	0	0
454,039	**0**	**0**		**TOTAL MATERIALS AND SERVICES**	**0**	**0**	**0**
				CAPITAL OUTLAY			
256,446	0	0	8850-15	Vehicles - Grants	0	0	0
256,446	**0**	**0**		**TOTAL CAPITAL OUTLAY**	**0**	**0**	**0**
3,054,300	**0**	**0**		**TOTAL REQUIREMENTS**	**0**	**0**	**0**

Budget Document Report

99 - FIRE DISTRICT TRANSITION FUND

Department : 99 - Non-Departmental
Section : 000 - No Section
Program: 000 - No Program

2024 ACTUAL	2025 ACTUAL	2026 AMENDED BUDGET			2027 PROPOSED BUDGET	2027 APPROVED BUDGET	2027 COUNCIL BUDGET ADOPTION
				RESOURCES			
				INTERGOVERNMENTAL			
4,392,846	0	0	5029	McMinnville Fire District	0	0	0
4,392,846	**0**	**0**		**TOTAL INTERGOVERNMENTAL**	**0**	**0**	**0**
				TRANSFERS IN			
252,888	0	0	6900-01	Transfers In - General Fund	0	0	0
252,888	**0**	**0**		**TOTAL TRANSFERS IN**	**0**	**0**	**0**
4,645,734	**0**	**0**		**TOTAL RESOURCES**	**0**	**0**	**0**

Budget Document Report — **99 - FIRE DISTRICT TRANSITION FUND**

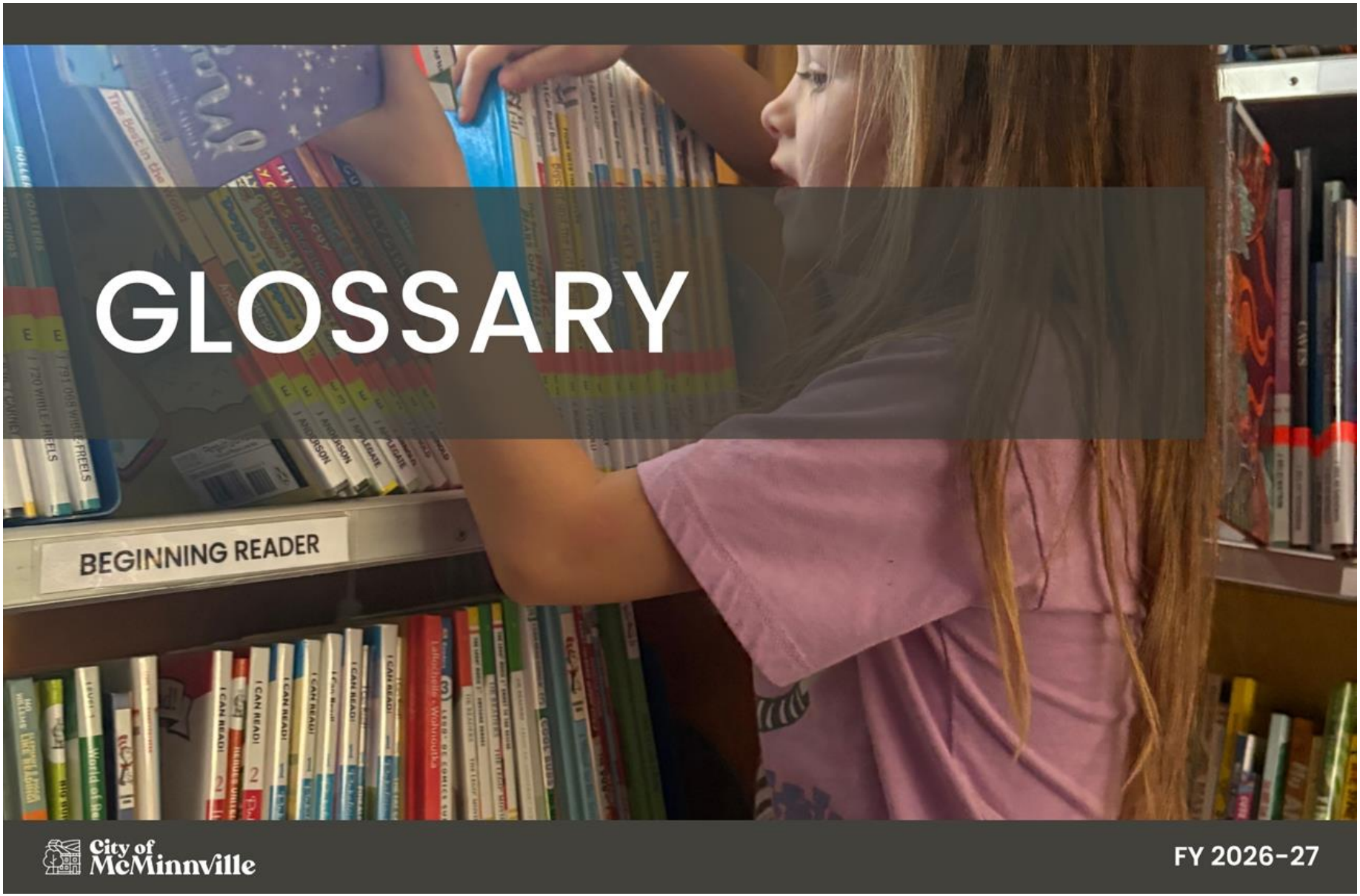
Department : 99 - Non-Departmental
Section : 000 - No Section
Program: 000 - No Program

2024 ACTUAL	2025 ACTUAL	2026 AMENDED BUDGET			2027 PROPOSED BUDGET	2027 APPROVED BUDGET	2027 COUNCIL BUDGET ADOPTION
				REQUIREMENTS			
				SPECIAL PAYMENTS			
1,648,962	0	0	9394	Inter-Agency Payment Out	0	0	0
1,648,962	**0**	**0**		**TOTAL SPECIAL PAYMENTS**	**0**	**0**	**0**
				DEBT SERVICE			
626,817	0	0	9442-05	2014 Fire Vehicle Financing - Principal	0	0	0
18,688	0	0	9442-10	2014 Fire Vehicle Financing - Interest	0	0	0
645,505	**0**	**0**		**TOTAL DEBT SERVICE**	**0**	**0**	**0**
2,294,467	**0**	**0**		**TOTAL REQUIREMENTS**	**0**	**0**	**0**

Budget Document Report — **99 - FIRE DISTRICT TRANSITION FUND**

Department : N/A
Section : N/A
Program: N/A

2024 ACTUAL	2025 ACTUAL	2026 AMENDED BUDGET		2027 PROPOSED BUDGET	2027 APPROVED BUDGET	2027 COUNCIL BUDGET ADOPTION
7,409,378	**0**	**0**	**TOTAL RESOURCES**	**0**	**0**	**0**
7,409,378	**0**	**0**	**TOTAL REQUIREMENTS**	**0**	**0**	**0**


GLOSSARY
BEGINNING READER
City of McMinnville
FY 2026-27

Glossary

Financial Terminology

Accrual Basis

Method of accounting recognizing revenues when earned and expenses when incurred without regard to cash flow timing. [ORS 294.311(1)].

Adopted Budget

Financial plan itemizing all resources and the use thereof adopted by the governing body. (ORS 294.456). Typically done in McMinnville at last Council meeting of June.

Ad valorem tax

Tax based on the assessed valuation of property. Property taxes are an ad valorem tax.

Allocation

The methodology with which funds pay for their share of support services including legal, human resources, financial services, payroll, and engineering services.

American Rescue Plan Act (ARPA)

Federal grant award program signed into law in March 2021, guaranteeing direct relief to cities, towns and villages in the United States. McMinnville received $7.7 million, with funds required to be obligated by December 2024 and fully spent by December 2026. McMinnville closed the grant in June 2023 utilizing the Revenue Recovery option for jurisdictions that received less than $10 million. Projects recommended by Budget Committee and approved by Council will continue to be carried out utilizing committed funds equal to the amount not spent on designated projects.

Amortization

The process of paying the principal amount of an issue of bonds by periodic payments either directly to bondholders or to a sinking fund for the benefit of bondholders.

Appropriation

Authorization to spend a specific amount of money for a specific purpose during a budget period. It is based on the adopted budget, including supplemental budgets, if any. It is presented in a resolution or ordinance adopted by the governing body. [ORS 294.311(3)].

Approved Budget

The budget approved by the budget committee. The data from the approved budget is published in the Financial Summary in the local newspaper before the budget hearing. (ORS 294.406).

Assessed Value

Acronym: AV

The taxable assessed value applied to real estate or other property by the county assessor or the state as a basis for levying taxes. This amount is multiplied by the tax rate to determine the total amount of property taxes to be imposed. It is the lesser of the property's maximum assessed value or real market value.

Assessment Date

The date the real market value of property is set – January 1.

Assigned Beginning Balance

The category established by GASB 54 to mean funds which are assigned for specific use by the governing body of the organization.

Audit

The annual review and appraisal of an entity's accounts and fiscal affairs conducted by an accountant under contract, or the Secretary of State, in accordance with Oregon budget law. (ORS 297.425).

Audit Report

A report in a form prescribed by the Secretary of State made by an auditor expressing an opinion about the propriety of a local government's financial statements, and compliance with requirements, orders, and regulations.

Basis of Accounting

A term used to refer to when revenues, expenditures, expenses, and transfers – and the related assets and liabilities – are recognized in the accounts and reported in the financial statements.

Balanced Budget

A budget in which revenues are equal to or greater than expenditures.

Bond

A written promise to pay a specified sum of money (called the face value or principal amount) at a specified date in the future (the maturity date), together with periodic interest at a specified rate.

Budget

A written report showing the local government's comprehensive financial plan. It must include a balanced statement of actual resource and expenditures during each of the last two years, or budget period, and estimated revenues and expenditures for the current and upcoming year or budget period. [ORS 294.311(4)].

Budget Calendar

The schedule of key dates which a government follows in the preparation and adoption of the budget.

Budget Committee

Fiscal advisory board of a local government, consisting of the governing body plus an equal number of registered voters appointed from within the boundaries of the local government. (ORS 294.414).

Budget Message

A written explanation of the budget and the local government's financial priorities. It is prepared and presented by the budget officer. (ORS 294.403).

Budget Officer

Person appointed by the governing body to assemble budget material and information and to prepare or supervise the preparation of the proposed budget. (ORS 294.331).

Budget Transfers

Resources moved from one fund to finance activities in another fund. They are shown as "transfers out" in the originating fund and "transfers in" in the receiving fund.

Capital Assets

Assets of significant value and having a useful life of several years.

Capital Improvement Plan

Acronym: CIP
A multi-year plan for capital expenditures to be incurred each year over a fixed period of years to meet capital needs.

Capital Outlay

An expenditure category encompassing all material and property expenditures of $10,000 or greater, with an expected useful life exceeding one year. This includes, but is not limited to, expenses incurred in the purchase of land; the purchase, improvement, or repair of city facilities; or the acquisition or replacement of city equipment.

Capital Project

Those activities resulting in the acquisition or improvement of major capital items such as land, buildings, and city facilities.

Capital Fund

A fund established to account for dedicated funds for a specific future capital expenditure.

Cash Basis

System of accounting under which revenues are accounted for when received in cash and expenses are accounted for when paid. [ORS 294.311(7)].

Code

A systematic collection of laws and regulations.

Contingency

An expenditure classification for those resources reserved to fulfill unforeseen demands and expenditures.

Contractual Services

A formal agreement or contract entered into with another party for services. Services obtained in this category usually include repairs, professional fees or services.

Committed Beginning Balance

The category established by GASB 54 to mean funds which are committed for specific use by the governing body of the organization. McMinnville has committed funds associated with the ARPA grant so that Council-approved projects continue to progress.

Community Development Department

The city department that includes public works, engineering, airport and wastewater services.

Community Development Block Grants

Acronym: CDBG

Federal program provides annual grants on a formula basis to states, cities, and counties to develop viable urban communities by providing decent housing and a suitable living environment, and by expanding economic opportunities, principally for low- and moderate-income persons. Within federal agency Housing and Urban Development (HUD).

Cost of Living Adjustment

Acronym: COLA

An escalator used to increase costs by an established metric to adjust for inflation. The City uses a COLA for annual salary and wage scale increase as well as with certain fees and contracts.

Debt

An obligation resulting from the borrowing of money or from the purchase of goods and services. Debts of governments include bonds, time warrants and notes.

Debt Service

Payment of interest and principal on an obligation resulting from the issuance of debt.

Debt Service Fund

A fund established to account for the accumulation of resources for, and the payment of, long-term debt principal and interest.

Depreciation

The allocation of the cost of a capital asset over the estimated service life of the asset.

Equivalent Dwelling Unit

Acronym: EDU

A nonresidential unit which is deemed equivalent to a residential dwelling unit as provided herein or as provided in the Oregon Plumbing Specialty Code.

Employee Benefits

Social security; Medicare; PERS retirement; group health, dental and life insurance; workers' compensation; section 125 plans; unemployment; and health savings plan.

Encumbrance

The commitment of appropriated funds to purchase an item or service.

Enterprise Fund

Fund established to account for activities financed and operated in a manner similar to private business enterprises, where the intent of the governing body is that the costs of providing goods or services to the general public on a continuing basis are financed or recovered primarily through user charges.

Expenditure

The payment of cash on the transfer of property or services for the purpose of acquiring an asset, service or settling a loss.

Expense

Outflow or other use of assets or incurrence of liabilities (or combination of both) from delivering or producing goods, rendering services or carrying out other activities that constitute the entity's ongoing, major or central operations.

Fiduciary Fund

A fund used to account for assets held by a government in a trustee capacity or as an agent for individuals, private organizations, other governments and/or other funds.

Fiscal Policy

A government's policies with respect to revenues, spending, and debt management as these relate to government services, programs and capital investment.

Fiscal Year

Acronym: FY

A 12-month period to which the annual operating budget applies at the end of which a government determines its financial position and the results of its operation. The City's fiscal year is July 1st through June 30th.

Full Faith and Credit Obligations

Acronym: FFCO

Debt backed by the full faith, credit of the government, including the general fund.

Full Time Equivalent

Acronym: FTE

One FTE is the equivalent of one employee who works 40 hours per week on average. A .50 FTE equals one employee who averages 20 hours per week of work. Two people working 20 hours per week equal one FTE.

Fund

An independent fiscal and accounting entity with a self-balancing set of accounts recording cash and/or other resources together with all related liabilities, obligations, reserves, and equities.

Fund Balance

The excess of the assets of a fund over its liabilities, reserves, and carryover.

Fund Type

One of eleven fund types in general categories including general fund, special revenue, debt service, capital projects, permanent funds, enterprise, internal service, pension trust, investment trust, private purpose trust, and agency funds. [GAAFR 26/27]. Descriptions of all the City's funds and respective fund types are found in the Financial Overview section of the budget document

Generally Accepted Accounting Principles

Acronym: GAAP
Uniform minimum standards for financial accounting and recording, encompassing the conventions, rules, and procedures that define accepted accounting principles. They include not only broad guidelines or general application, but also detailed practices and procedures.

Governing Body

County court, board of commissioners, city council, school board, board of trustees, board of directors, or other managing board of a local government unit.

Governmental Accounting Standards Board

Acronym: GASB
The authoritative accounting and financial reporting standard-setting body for government entities.

General Fund

The primary fund used by a government entity. This fund is used to record all resource inflows and outflows that are not associated with special-purpose funds.

General Obligation Bonds

Acronym: GO Bonds

Bonds backed by the full faith and credit of the issuing government. These bonds must be approved by the voters.

Grant

A contribution by one governmental unit to another. The contribution is usually made to aid in the support of a specified function.

Indirect Costs

Costs associated with, but not directly attributable to, the provision of a product or service.

Infrastructure

The physical assets of a government (e.g., streets, water, sewer, public buildings and parks).

Interfund Loan

Loans made from one fund to another (ORS 294.468). The City has used interfund borrowing to fund capital needs at a lower interest rate and transactional cost of borrowing.

Intergovernmental Revenue

Funds received from federal, state and other local government sources in the form of grants, shared revenues, and payments in lieu of taxes.

Internal Service Fund

Fund established to account for any activity that provides goods or services to other funds, departments or agencies of the primary government and its component units, or to other governments, on a cost-reimbursement basis. (ORS 294.343). The City has two that provide Information Services and Insurance Services to the organization.

Levy

To impose taxes for the support of government activities.

Lien

A legal right or claim on someone’s property to secure a debt that the property owner owes to another person or entity.

Liabilities

Probable future sacrifices of economic benefits, arising from present obligations of a particular entity to transfer assets or provide services to other entities in the future.

Line-Item Budget

A budget that lists each expenditure category (salary, materials, travel, etc.) separately, along with the dollar amount budgeted for each specified category.

Long-Term Debt

Debt with a maturity of more than one year after the date of issuance.

Materials and Services

An expenditure category encompassing non-capital, non-personnel expenditures. These include expenses for travel and training, operational and program needs, and contracted services.

Maximum Assessed Value

Acronym: MAV

The maximum taxable value limitation placed on real or personal property by the constitution. It can increase a maximum of three percent per year on existing property. The three percent limit may be exceeded if there are qualifying improvements made to the property, such as a major addition or new construction.

Modified Accrual Accounting

A basis of accounting used in governmental fund types where revenues are recognized when they become both measurable and available to finance expenditures.

Non-Spendable Beginning Balance

The category established by GASB 54 to mean funds which are unable to be spent in the fiscal year; City of McMinnville non-spendable items are pre-paid expenses.

Operating Budget

The portion of the budget pertaining to daily operations that provide basic governmental services.

Operating Expenses

The cost for personnel, materials and equipment required for a department to function.

Ordinance

A formal legislative enactment by the governing body. If it is not in conflict with any higher form of law, such as a state statute or constitutional provision, it has the full force and effect of law within the boundaries of the jurisdiction.

Oregon Revised Statues

Acronym: ORS

The set of laws established by a vote of the people or the Oregon State legislature.

Other Income

Income that comes from sources and activities not part of a business's core activity or main focus.

Paid Leave Oregon

Acronym: PLO

The state program (under ORS chapter 657B) providing paid family and medical leave insurance.

Part Time Plus Employees

Employees that work 20 hours or more a week, compensated on an hourly basis, with a limited rage of fringe benefits.

Personnel Services

An expenditure classification encompassing all expenditures relating to employees. This includes union and non-union labor costs, employee benefits, and payroll tax expenses.

Permanent Tax Rate

The maximum rate of ad valorem property taxes that a local government can impose exclusive of other voter approved levies. Taxes generated from the permanent rate limit can be used for any purpose. No action of the local government or its voters can increase or decrease a permanent rate limit. The City's permanent rate is $5.02 per $1,000 taxable assessed value.

Professional Services

A service requiring specialized knowledge and skill usually of a mental or intellectual nature and usually requiring a license, certificate, or registration.

Program

A group of related activities performed by one or more organized units for the purpose of accomplishing a function for which the governmental entity is responsible (sub-unit or categories or functional areas).

Program Budget

A method of budgeting whereby resources are allocated to the functions or activities rather than to specific items of cost. Services are broken down into identifiable service programs or performance units. A unit can be a department, a division, or a workgroup. Each program has an identifiable service or output and objectives.

Property Tax

A tax levied on the assessed value of real property.

Public Art

Art that is visually and physically accessible to the public; installed in both indoor and outdoor spaces.

Public Employee Retirement System

Acronym: PERS

State government, public schools, community colleges, and many local governments (cities, counties, and special districts) participate in PERS. Approximately 900 public employers, covering about 95 percent of all public employees in Oregon. The City contributes the employer rate (changes each biennium) and the employee's rate (the 6% pick up).

Publication

Public notice given by publication in a newspaper of general circulation within the boundaries of the local government.

Real Market Value

Acronym: RMV

The amount in cash which could reasonably be expected by an informed seller from an informed buyer in an arm's-length transaction as of the assessment date. In most cases, the value used to test the constitutional limits.

Reserve

An account used either to set aside budgeted revenues that are not required for expenditure in the current budget year or to earmark revenues for a specific future purpose. The City of McMinnville calculates its reserve as the sum of contingencies and unappropriated, unrestricted ending fund balance. The City Reserve Policy states that all funds (with a few specified exceptions) must budget to achieve an ending fund balance of two months' worth of operating expenses (Personnel Services and Materials and Services).

Resolution

A formal order of a governing body; of lower legal status than an ordinance.

Resources

Total amounts available for appropriation including estimated revenues, transfers in and beginning net working capital.

Restricted Beginning Balance

The category established by GASB 54 to mean funds which are committed for specific use by contract, law or grant agreement.

Revenue

Sources of income financing the operations of government. The major categories of revenue include taxes, intergovernmental revenues, grants, charges for services, interest and rents, fines and forfeitures, other revenues and transfers in.

Revenue Bonds

Bonds whose principal and interest are payable exclusively from earnings of an Enterprise Fund.

Revised Budget

A budget which includes all changes made to the original adopted budget as a result of budget adjustments and the supplemental budget process.

Special Assessment

A compulsory levy made against certain properties to defray all or part of the cost of a specific capital improvement or service deemed to benefit primarily those properties.

Special Revenue Fund

A fund used to account for the proceeds of specific revenue sources that are legally restricted to expenditure for specified purposes.

Supplemental Budget

A financial plan prepared to meet unexpected needs or to spend resources not anticipated when the original budget was adopted. It cannot be used to authorize a tax.

System Development Charge

Acronym: SDC

A fee paid at the time new development permits are issued which is restricted to pay for the impact of the development, redevelopment or intensification of use of the city's infrastructure. The fee is intended to recover a fair share of the costs of existing and planned infrastructure that provide capacity to serve new city growth.

Tax Levy

The total amount eligible to be raised by general property taxes.

Tax Rate

The amount of tax levied for each $1,000 of assessed valuation. The tax rate is multiplied by the assessed valuation to determine the tax imposed.

Transfers

Legally authorized interfund transfers of resources from one fund to another fund.

Transient Lodging Tax

Acronym: TLT

A tax imposed by a unit of local government on the sale, service or furnishing of transient lodging. ORS 320.300(4). The City's tax rate is 10% of rental income. The law requires a minimum of 70% of revenues to be spent on tourism. Visit McMinnville (VM), a non-profit marketing organization with the sole purpose of marketing McMinnville as a tourist destination, receives 70% of the TLT collected and the remaining 30% is transferred to the General Fund.

Unappropriated Ending Fund Balance

A classification for those resource amounts not appropriated for any purpose and reserved for ensuing fiscal years. This may include specific reserves for buildings or equipment or may be generally reserved funds for no specific purpose.

Urban Renewal District

A district is activated when the city or county governing body declares by ordinance that a blighted area exists in the city or county and there is a need for an urban renewal agency (URA) to function in the area. The City of McMinnville Urban Renewal Agency is an example of a URA.

User Fees

The payment of a fee for direct receipt of a public service by the party who benefits from the service.

Variance

Difference between budgeted and actual amounts.

Voluntary Employees Benefit Association Plan

Acronym: VEBA

An employer-sponsored trust used to help employees pay for qualified medical expenses. All benefits eligible employees have a VEBA plan as part of their benefit package.

Working Capital

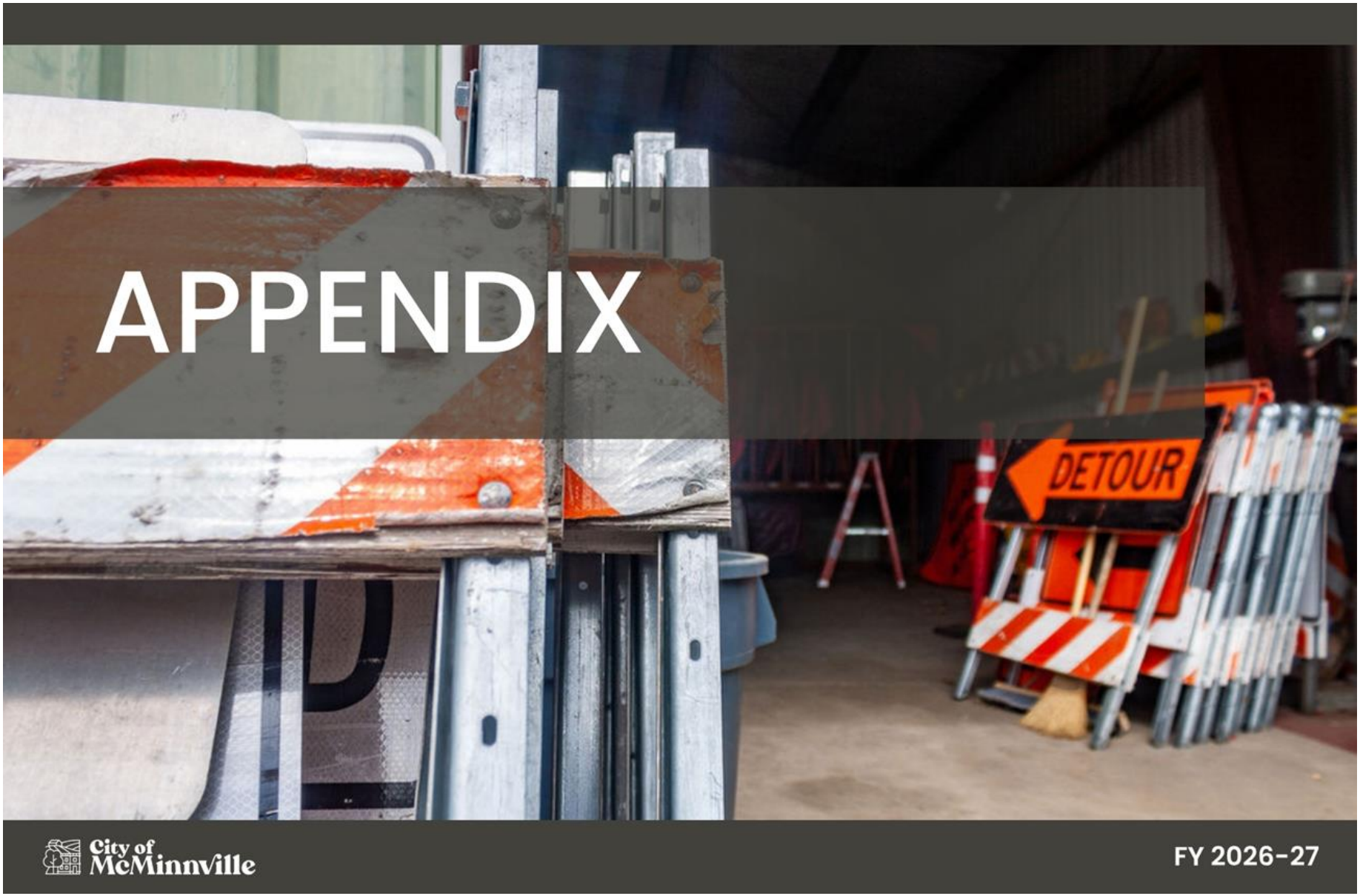
The amount of current assets that is in excess of current liabilities.

Year-End

The close of the fiscal year. For the City of McMinnville, this is on June 30th.

Zero-Based Budgeting

A method of budgeting in which all expenses must be justified for each new period.


APPENDIX
DETOUR
City of McMinnville
FY 2026-27

Appendix

The FY 2026-27 Proposed Budget includes repayments (principal and interest) for prior internal borrowing:

Internal Borrowing Payments

	Initial Amount	Principal	FY 2026-27 Interest	Principal Remaining	Last Payment Fiscal Year
Admin: 2024 Urban Renewal NE Gateway Prop(NW Rubber)	$4,272,595	$ -	$215,766	$4,272,595	FY 2028-29
CDC: 2024 secured building entry way	43,643	8,711	1,244	18,630	FY 2028-29
CDC: 2025 HVAC II	6,080	1,157	237	3,816	FY 2029-30
CDC: 2025 HVAC replace 1996 unit	26,088	4,971	1,017	16,374	FY 2029-30
CDC: 2025 inspection vehicle	24,998	4,716	1,171	15,821	FY 2029-30
Engineering: 2025 replace 2007 vehicle	39,962	7,538	1,871	25,292	FY 2029-30
Info Sys: 2024 shared VM servers, domain, storage	71,056	14,183	2,025	30,332	FY 2028-29
Info Sys: 2025 technology capital investment	13,394	2,527	627	8,477	FY 2029-30
Library: 2024 security system cameras	18,246	3,642	521	7,789	FY 2028-29
P&R Comm Ctr: 2024 resurfacing playing courts	36,830	7,351	1,050	15,721	FY 2028-29
P&R Comm Ctr: 2025 carpeting	19,639	3,749	730	12,303	FY 2029-30
Park Maint: 2025 replace 2013 large area mower	90,000	16,977	4,214	56,961	FY 2029-30
Park Maint: 2025 replace restroom partitions	17,500	3,341	3,992	10,963	FY 2029-30
Park Maint: 2025 Thompson park upgraded ADA ramp	13,300	2,509	623	8,418	FY 2029-30
Police: 2024 MDT equipment in new vehicles	9,867	1,969	281	4,212	FY 2028-29
Police: 2024 replace 2017 Ford Pickup #804 with #814	68,000	12,982	2,529	42,600	FY 2029-30
Police: 2025 replace 2014 Dodge Charger #834 with #819	79,300	14,959	3,713	50,189	FY 2029-30
Police: 2025 replace 2014 Dodge Charger #837 with #815	68,000	12,982	2,529	42,600	FY 2029-30
Police: 2025 replace 2017 Ford Explorer #839 with #817	84,335	15,909	3,949	53,376	FY 2029-30
	$5,002,833	**$140,173**	**$32,323**	**$4,696,469**	

Without NW Rubber Site: ***$ 423,874***