City of McMinnville

FY2025-26 Supplemental Budget 1

Why a supplemental budget so early in the fiscal year?

- Humans prepare the budget which means there are often one or two small errors or omissions that need trued up.
- The budget for the fiscal year is prepared beginning clear back in January through March. There are still a lot of unknowns.
- We don’t know at the time of preparing the budget how much “extra” there will be that can be rolled over to the next year (beginning fund balance).

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FY2025-26 Draft Beginning Balances

Funds included in amendment	Adopted Budget	Unaudited FY24-25 ending
01-GF Undesignated	4,950,271	6,770,156
01-ARPA	2,295,050	3,318,755
08-Affordable Housing	1,168,333	1,231,605
20-Streets Undesignated	1,363,065	1,834,586
20-Streets Capital Reserve	60,000	60,000
25-Airport Maintenance	1,073,652	1,146,475
70-Building	2,100,280	2,283,227
75-Wastewater Services	2,157,944	2,860,930
77-Wastewater Capital Undes	20,971,054	27,906,434
77-PERS Refinancing Reserve	1,108,800	1,108,800
80-Information Systems	241,386	251,448
80-IS Financial System Reserve	15,075	15,075

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General Fund: Carryover of interfund loan projects

- Resolution 2024-35 authorized several internal fund loans. Some of these have not yet been made as the projects have not been completed.

Purpose	**Amount**
City Hall Fire Alarm & Annunciator	$ 30,000
City Hall ADA	60,000
Senior Center Exterior Lit Signage	12,500
Community Center Fire Panel	10,000
Library Fire Sprinklers	25,000
IS: Technology Investments	38,206
Total General Fund borrowing	**$175,706**

General Fund: ARPA projects

- These projects and the use of ARPA funds have already been approved. This request is just to approve the full amount in the current fiscal year so the projects can be completed.

Project	**Amount**
ADA Transition Plan	$ 25,000
Community Center Elevator	182,585
Splash Pad Renovation	580,900
Total ARPA Projects Carryover	**788,485**

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General Fund: Purchase orders and other unfinished projects

Project	Amount
Splash Pad Design	$ 9,910
Community Center Elevator	12,000
Dancer Irrigation Renovation	54,336
Soper Square Lighting Repair	2,639
Long Range Planning Professional Services – Land Use Efficiencies	52,000
Innovation Campus Wastewater Analysis	20,000
Long Range Planning Professional Services – Natural Resources Planning	15,000
Police range gravel	3,810
Total Carryover Purchase orders and projects	**$169,695**

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General Fund Other (not carryover)

- Police: a safety concern was identified with firearms that resulted in an unexpected need to expend **$23,960** for replacement of firearms.

- Administration: in the preparation of the FY25-26 budget, the lighting of the Christmas tree was removed from the budget. Due to a misunderstanding, the budget for holiday lighting for city hall and civic hall were also removed from the budget. There is a request to add back **$2,905** into the budget for these purposes.

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IS Adjustment

- The technology investments mentioned earlier were rolled over to FY2025-26. This is the section that affects all funds.

Fund	Amount
01 – General Fund (see item 1)	$38,206
08 – Affordable Housing	135
20 - Street	1,077
25 – Airport Maintenance	180
70 - Building	1,062
75 – Wastewater Services	3,767
80 – Information Systems & Services	$44,427

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Wastewater

- <u>Services:</u> Roll over $100,000 for delay on roof replacement at water reclamation facility.
- <u>Capital:</u>

Project	Amount
Interfund borrowing projects (see item 1 above)	$175,706
Carry over – Master Plan	460,000
Carry over – Solids Project Design	425,000
Carry over – Solids Project Construction	500,000
Carry over – WRF Admin Design	500,000
Total Wastewater Capital	**2,060,706**

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Fiscal Impact

01 General Fund	1,160,753.00
08 Affordable Housing Fund	135.00
20 Streets Fund	1,077.00
25 Airport Maintenance Fund	180.00
70 Building Fund	1,062.00
75 Wastewater Services Fund	103,767.00
77 Wastewater Capital Fund	2,060,708.00
80 Information Services Fund	44,428.00
Total all funds	**3,372,110.00**

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