



CITY OF MCMINNVILLE

# PROPOSED BUDGET

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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



The background of the slide features a photograph of a weathered wall with graffiti. A large, stylized blue umbrella with gold floral patterns is the central focus of the graffiti. To the right, there are faint line drawings of a person and a dog. Sunlight streams in from the right, creating a lens flare effect across the scene.

# BUDGET MESSAGE





## 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,

A handwritten signature in blue ink, appearing to read 'ADG'.

Adam D. Garvin  
Budget Officer  
City Manager  
City of McMinnville



# CITY OVERVIEW





## 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.

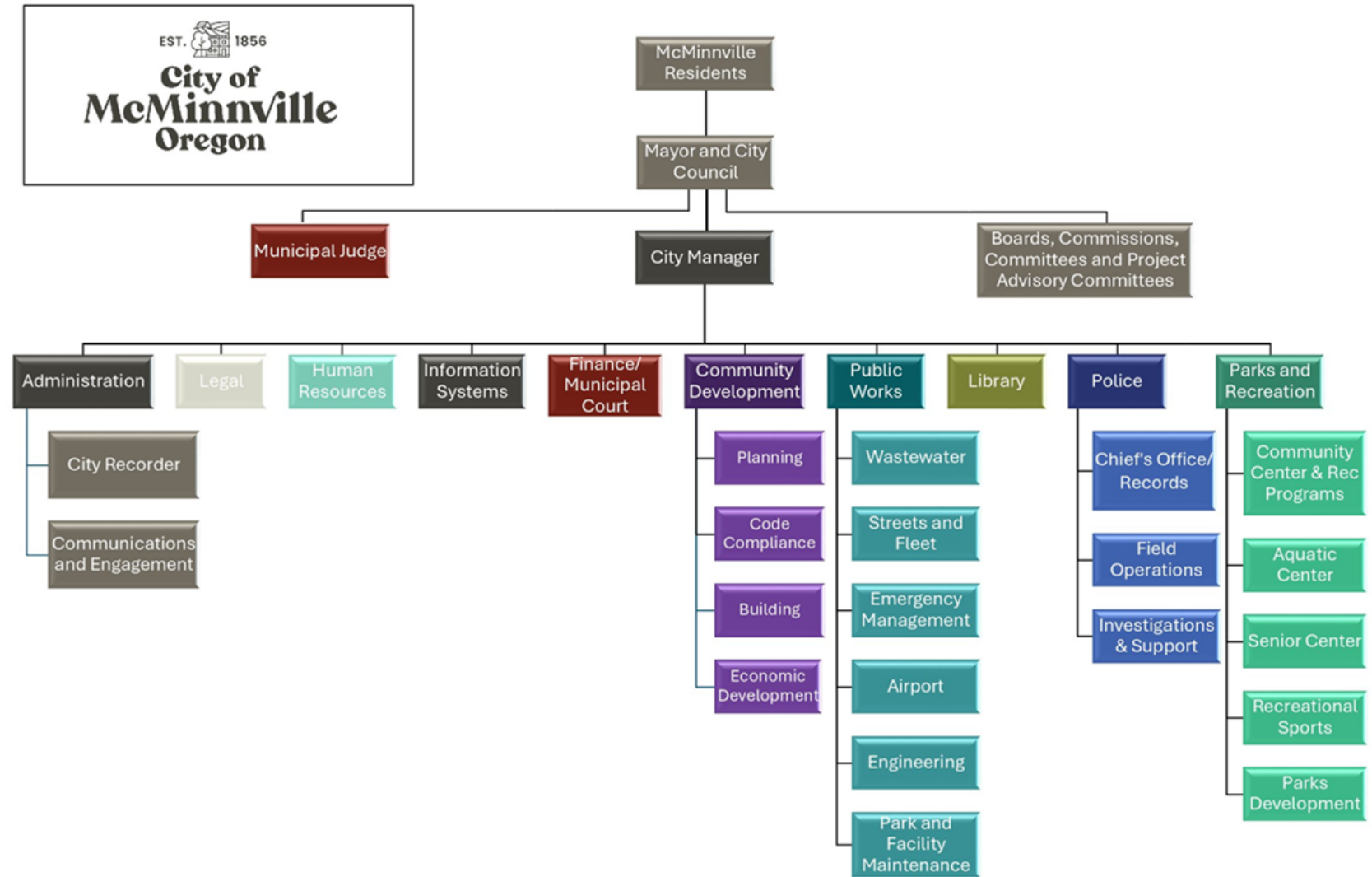
### **Livability, Parks & Community Assets**

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.







# FINANCIAL OVERVIEW





## 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.

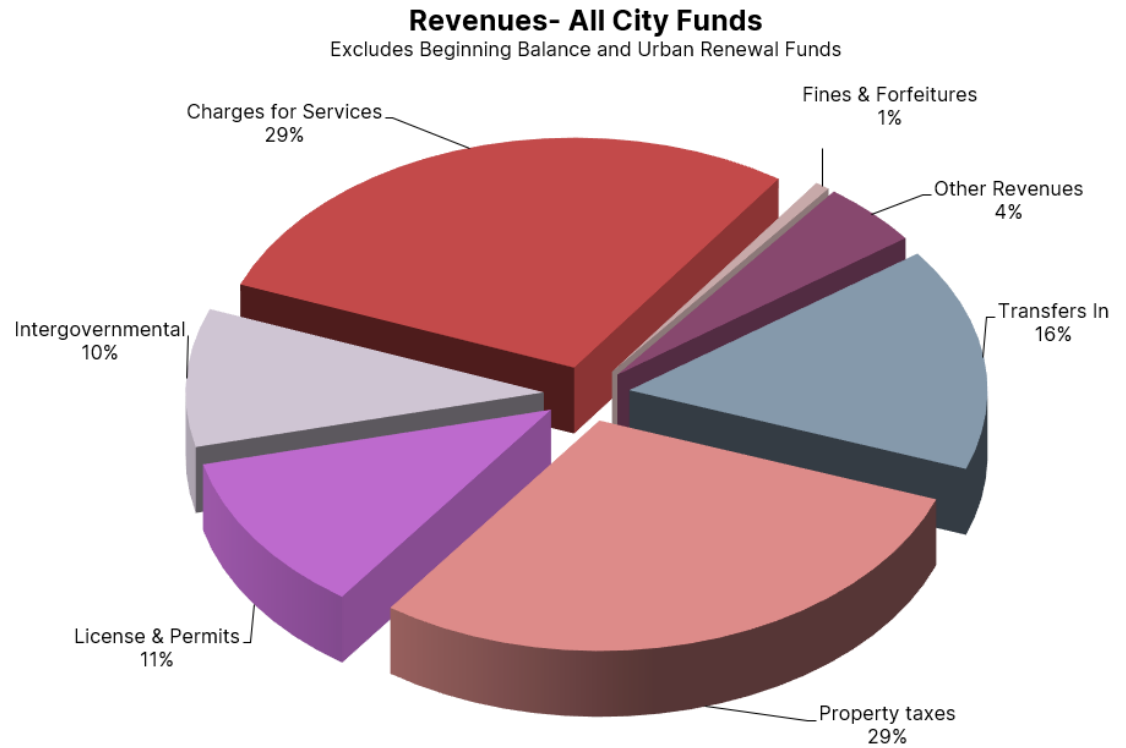
### McMinnville Urban Renewal District

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               |
| <b>Grand Total</b>     | <b>\$137,426,398</b>       |

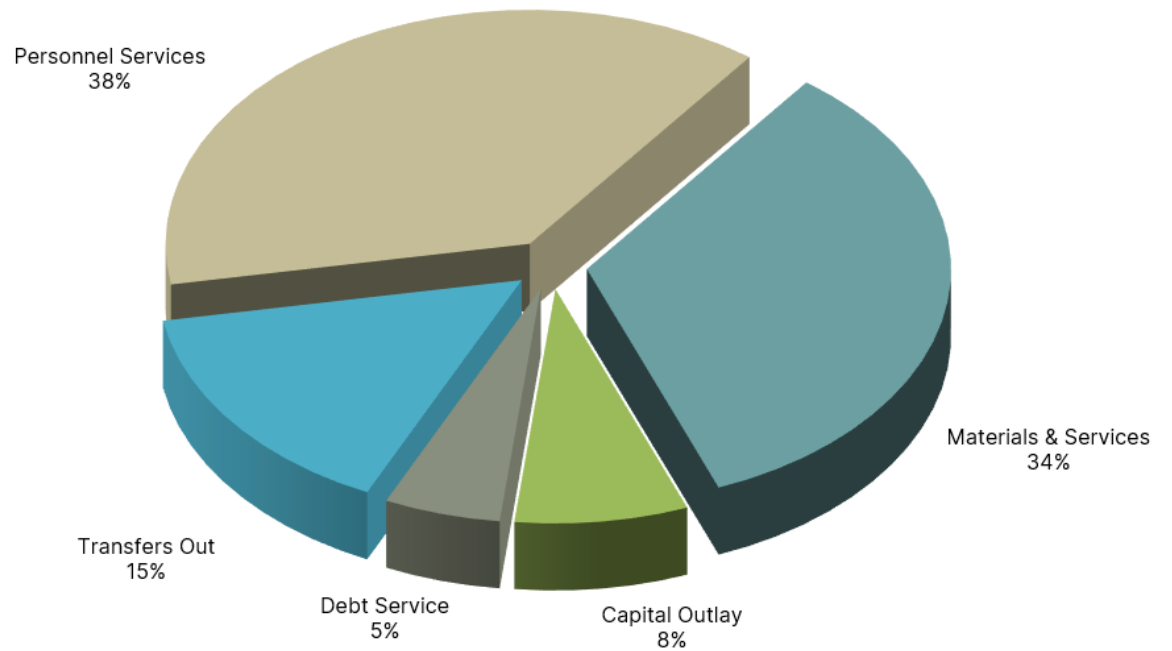




### All City Funds - REQUIREMENTS by Classification

|                        | 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         |
| <b>Grand Total</b>     | <b>\$137,426,398</b> |

**Expenditures - All City Funds**  
 Excludes Contingency, Ending Balance, and Urban Renewal Funds





**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.

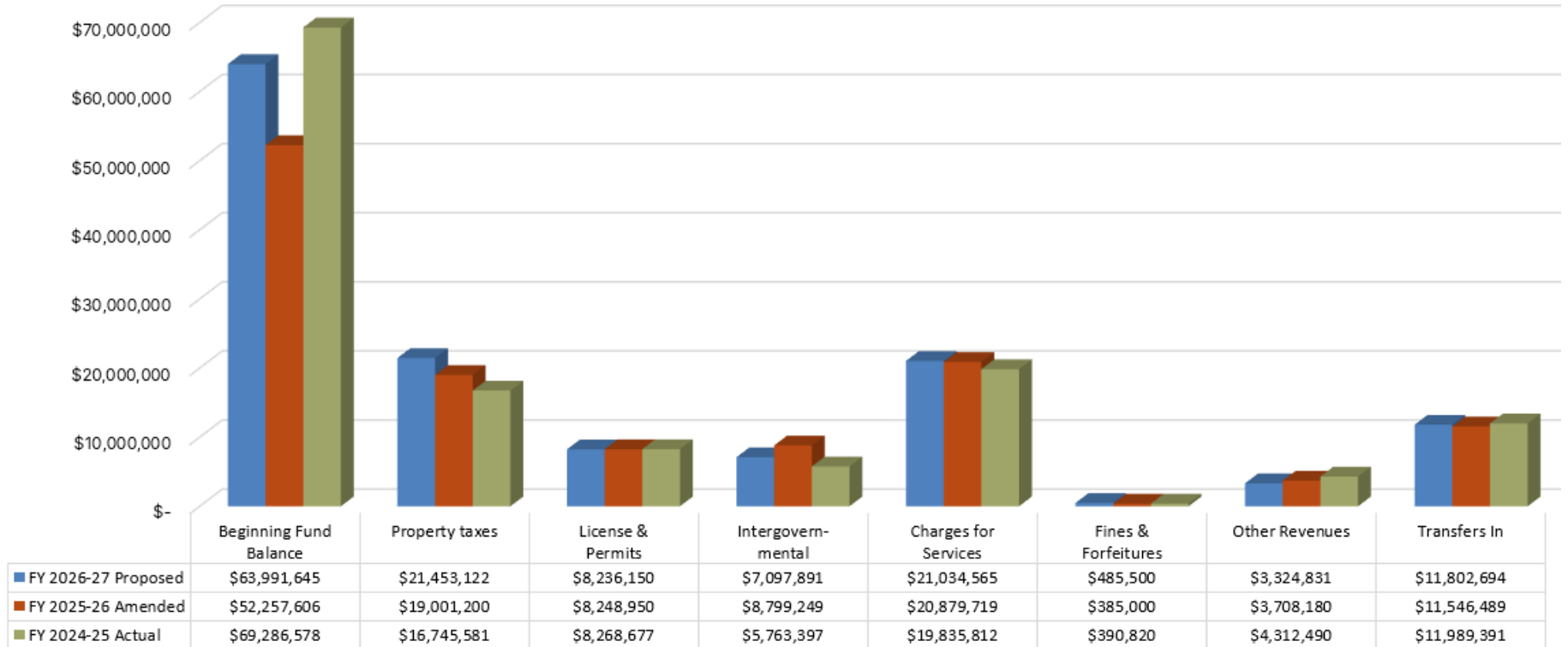
**Capital Outlay** - \$5.7M or 8% of total expenditures. This number is \$4.3 million smaller than the prior year. Most of this decline comes from the completion of a pass through grant in affordable housing and the spend down of ARPA funds. Some volatility in capital expenditures also comes from the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

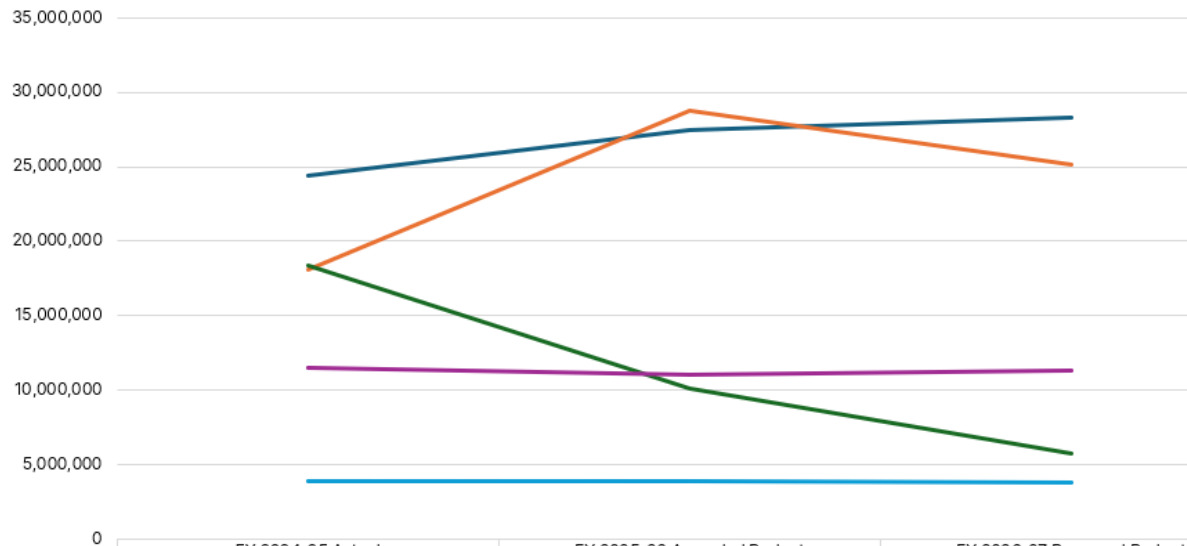


The chart above shows **Resources** for all funds of the City, by category, from FY2024-25 through the FY 2026-27 Proposed Budget. The chart illustrates that the primary sources of recurring funding for City services, **Property Taxes, Licenses and Permits, and Charges for Services**, make up 69.1% of 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.

### All Funds Expenditures



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%                    |
| <b>Grand Total</b>                  | <b>\$67,306,168</b> | <b>\$72,568,787</b> | <b>\$73,434,753</b>        | <b>\$865,966</b>            | <b>1.19%</b>             |



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 Ziplly 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.

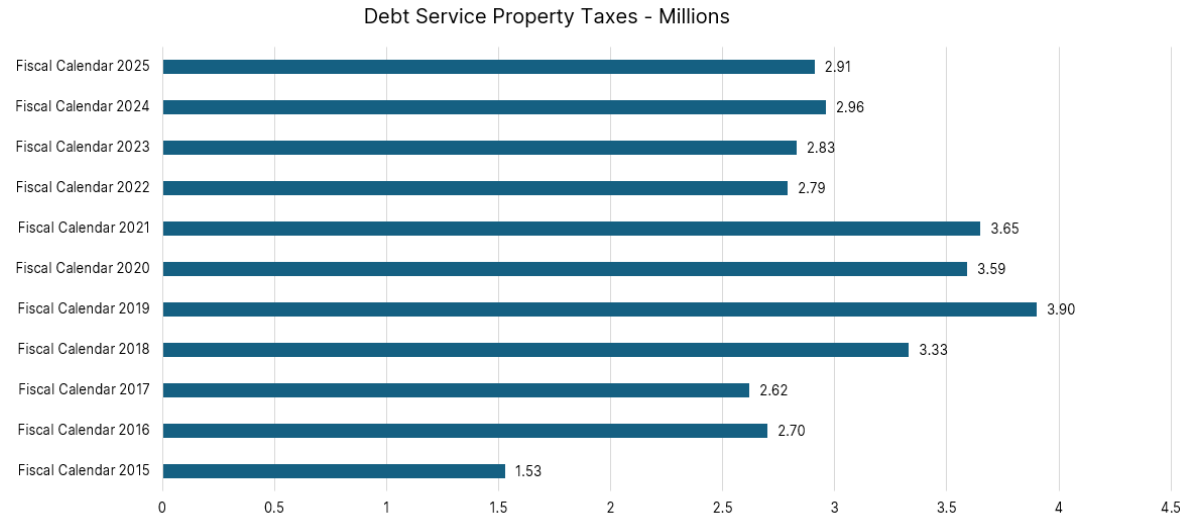
**Airport Maintenance Fund** – The project highlight for FY 2026-27 is a \$1.5M capital improvement project replacing 3,000 linear feet of existing unsecured perimeter fence, adding an additional 10,000 feet of new security fencing, and installing eight pedestrian gates and two vehicular gates. 95% of 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.

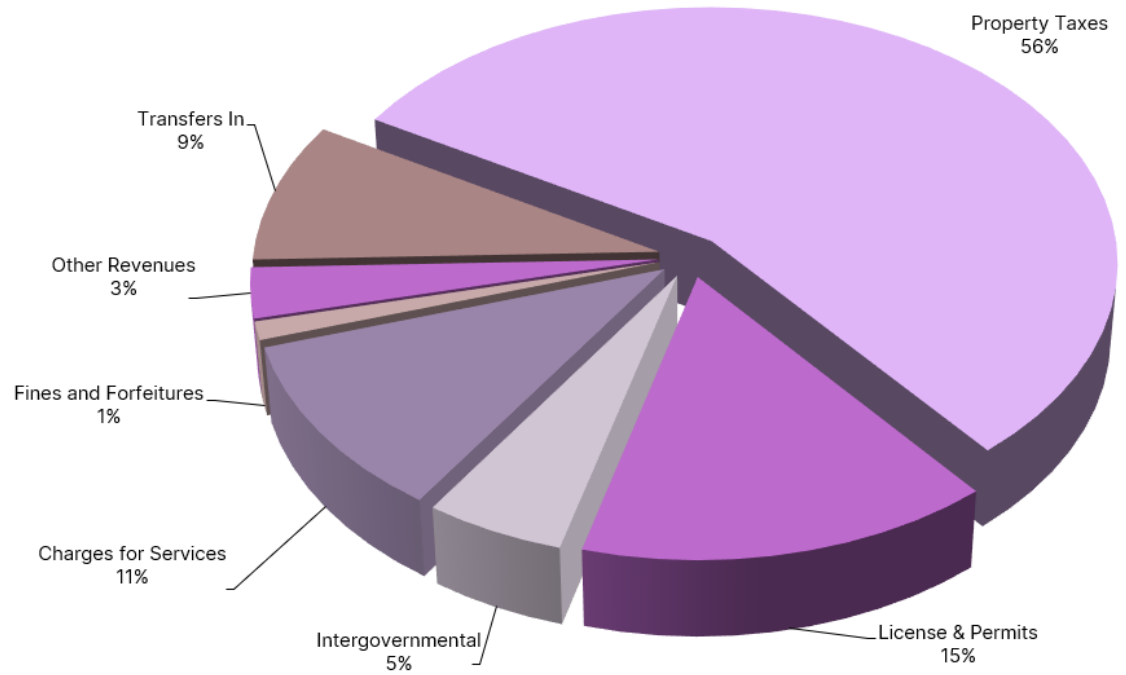


### General Fund - RESOURCES by Type

|                        | 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                |
| <b>Grand Total</b>     | <b>\$42,080,765</b>        |

### General Fund Revenues - By Type

Excludes Beginning Balance



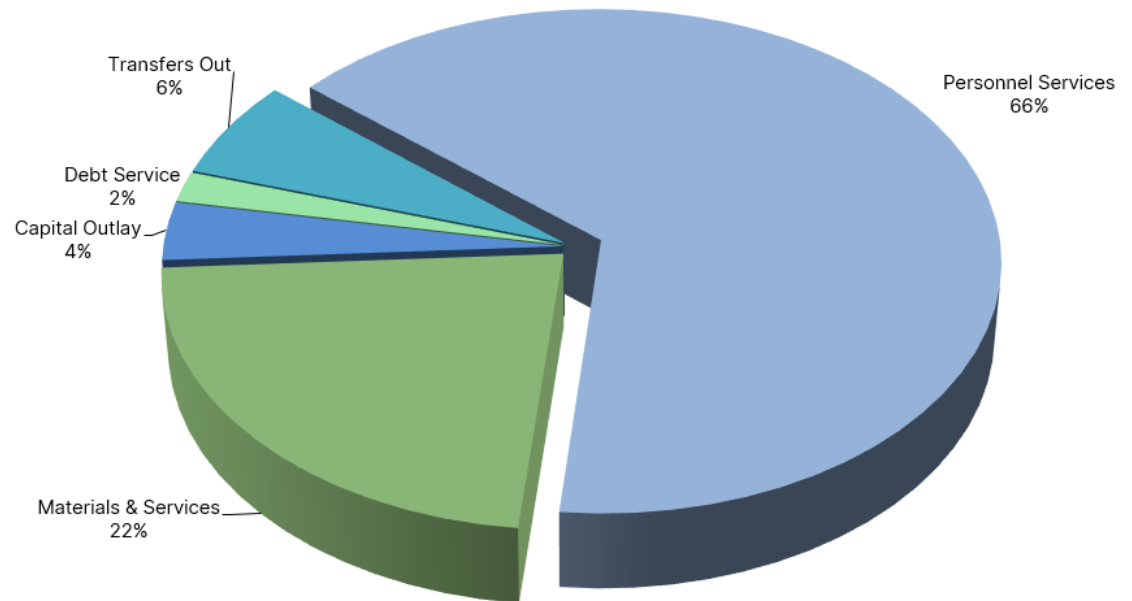


## General Fund - REQUIREMENTS by Classification

|                        | 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                |
| <b>Grand Total</b>     | <b>\$42,080,765</b>        |

### General Fund Expenditures - By Classification

Excludes Contingency and Ending Balance





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

|   |                   |  |                   |
|---|-------------------|--|-------------------|
| <b>Current Revenues - General Fund</b>        |                   | <b>Current Expenses - General Fund</b>   |                   |
| 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         | <b>Total Expenses</b>                    | <b>33,142,847</b> |
| Transfers In                                  | 2,933,342         |  |                   |
| <b>Total Revenues</b>                         | <b>33,277,896</b> | <b>Current Net Revenue General Fund</b>  | <b>135,049</b>    |
|   |                   |  |                   |
| Unrestricted Beginning Balance                | 6,033,763         | Contingency                              | 1,500,000         |
| Committed Beginning Balance-ARPA              | 1,408,608         | Unrestricted Ending Balance              | 4,840,761         |
| Designated Beginning Balance - Future Capital | 1,000,000         | Committed Ending Balance-ARPA            | 547,759           |
| Restricted Beginning Balance - Other          | 360,498           | Designated Fund Balance - Future Capital | 2,000,000         |
| <b>Total Resources Available</b>              | <b>42,080,765</b> | Restricted Fund Balance - Other          | 49,398            |
|   |                   | <b>Total Requirements &amp; Uses</b>     | <b>42,080,765</b> |
| 2 months operating expenses                   | 4,861,740         | FY2026-27 Reserves                       | 6,340,761         |
| FY2026-27 Reserve Target                      | 4,861,740         | <b>Reserves above/(below) Target</b>     | <b>1,479,021</b>  |

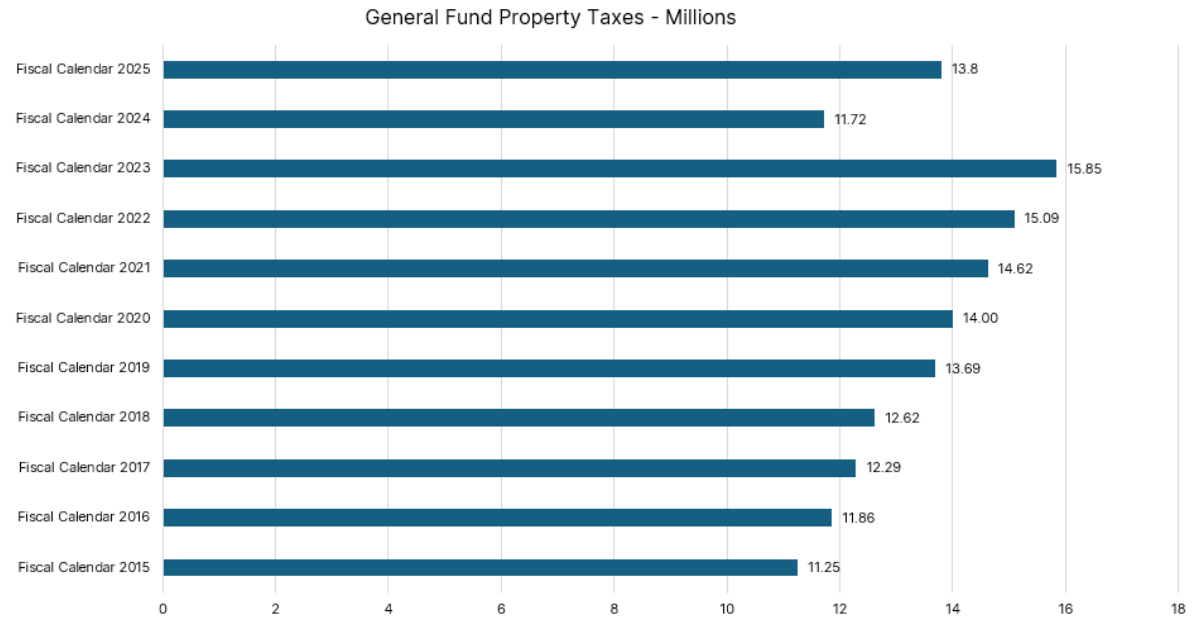
Current net revenue is equal to the difference between annual income and expenditure. A negative current net revenue means that more will be spent in the year than there is revenue coming in to pay for, requiring use of prior period reserves (beginning balance).

\* 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.

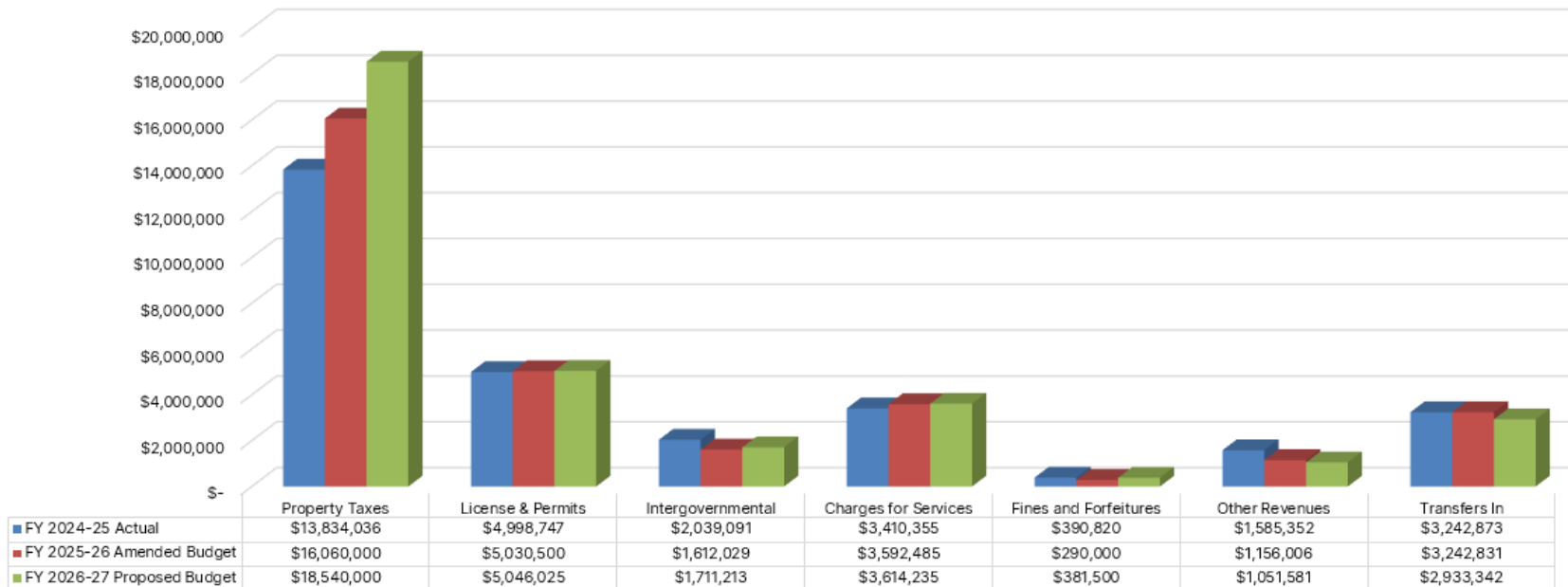
**Capital Outlay** - General Fund capital outlay expenditures in the FY 2026-27 Proposed Budget are \$1.2M or 4% of the total fund budget. \$1.0M for building/facility improvements, \$178.0K for vehicles and the remainder for computer costs that are shared across all funds.

**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.



### General Fund Revenues



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%                   |
| <b>Grand Total</b>                   | <b>\$29,691,936</b> | <b>\$39,268,717</b> | <b>\$42,080,765</b>        | <b>2,812,048</b>            | <b>7.16%</b>             |

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.

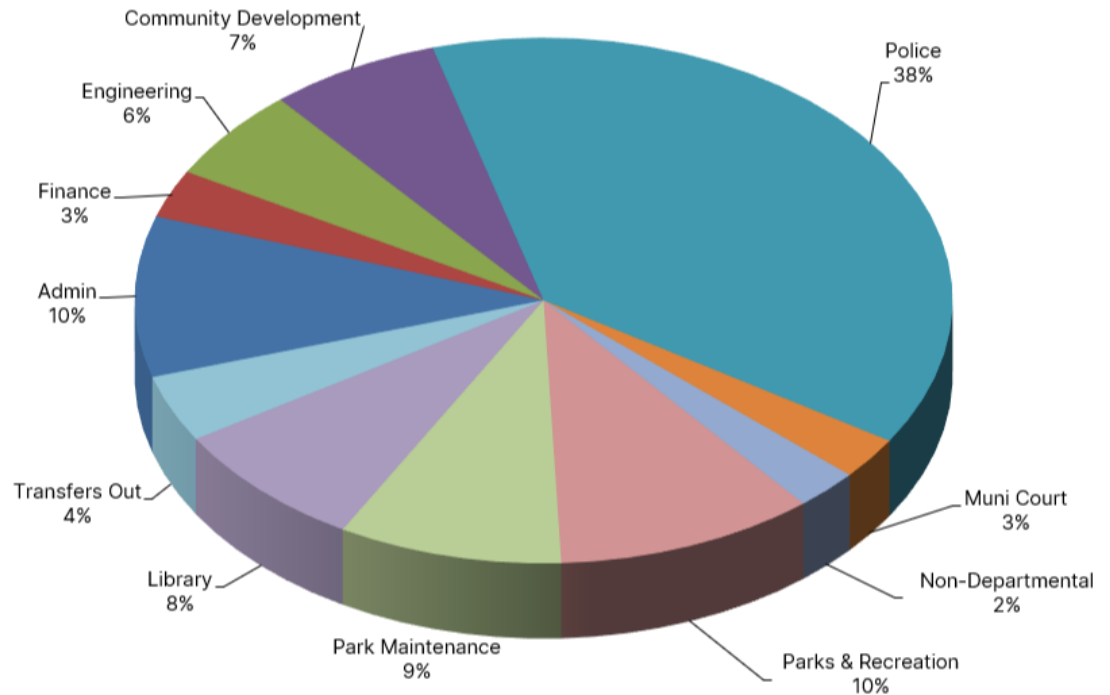
\$4.3M or 13% of General Fund expenditures are for support services (Administration, Finance).

\$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 Expenditures - By Department**

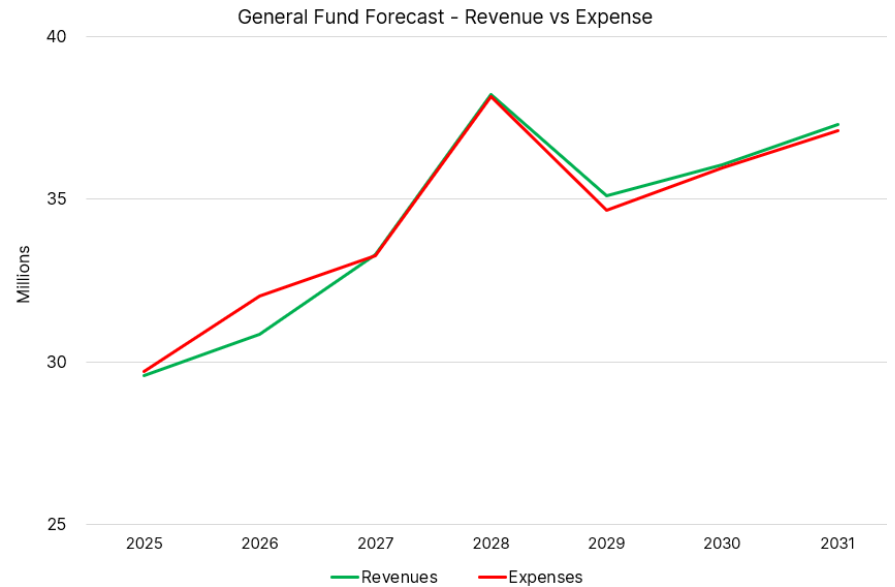
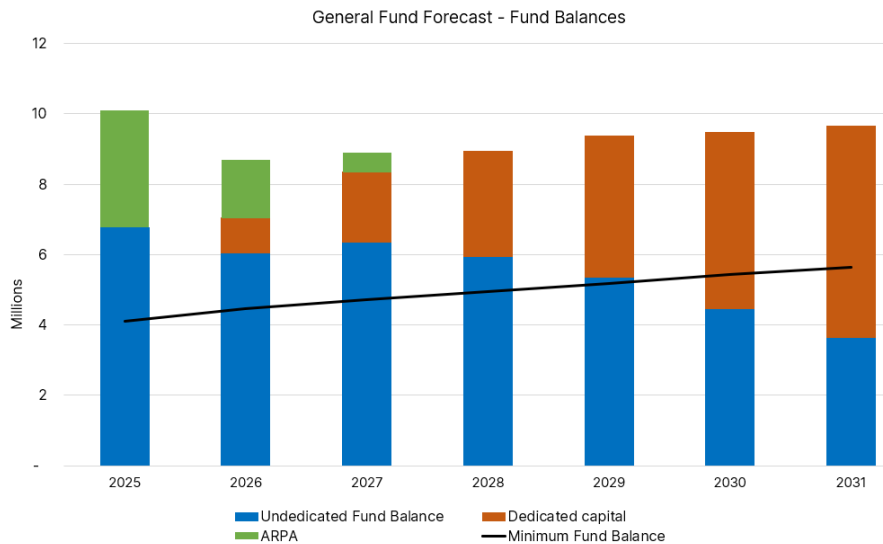
Excludes Contingency and Ending Balance





### 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.

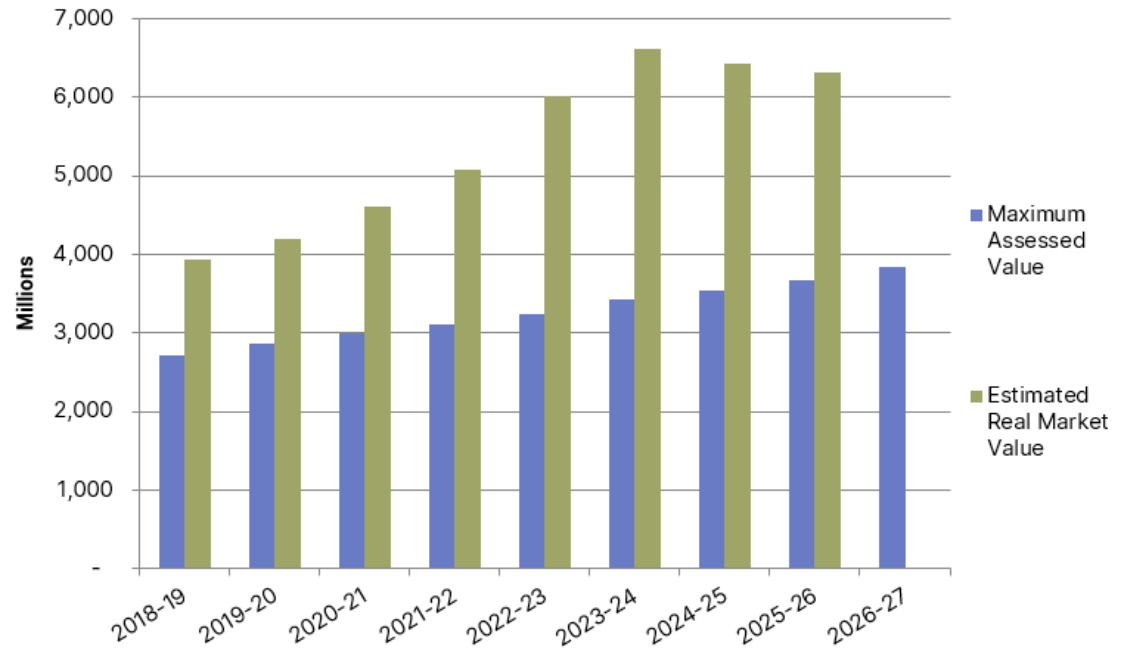
The Measure 50 limitation has created significant revenue challenges for the City. Inflation, particularly for primary City expenses such as employee salaries and pension costs, have regularly exceeded the 3 percent rate of growth limit.

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.



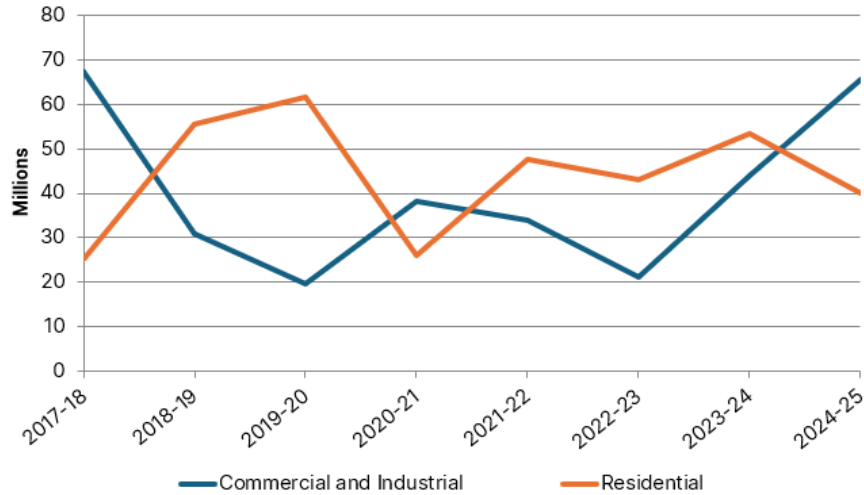
The graph to the right shows trends for the City's AV and real market value from FY 2018-19 through FY 2026-27 projections. Numbers for FY 2018-19 through FY 2025-26 are actual numbers obtained from the Yamhill County Assessor at the time the tax rolls are calculated and tax bills are sent out in late 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.

**Assessed and Estimated Real Market Value of Property**





### City of McMinnville Construction Valuation



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 -**

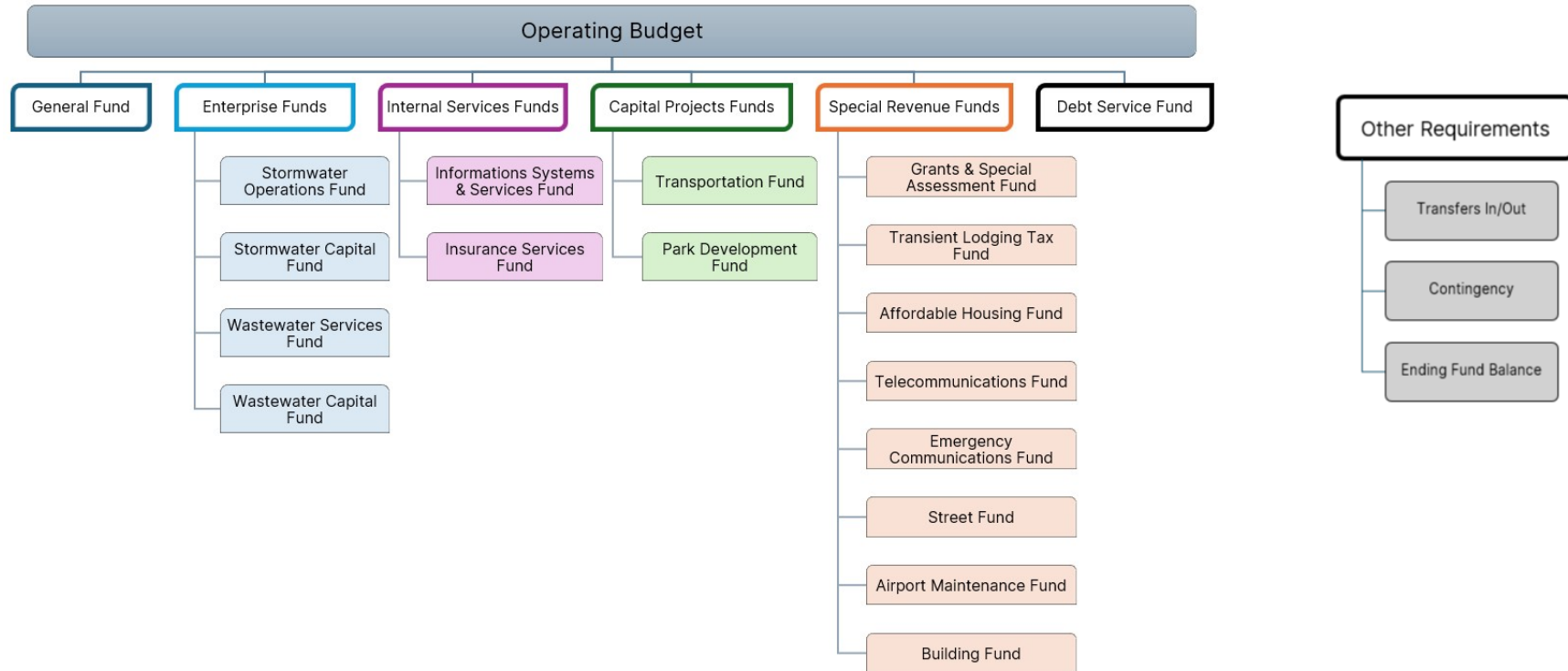
For further details regarding General Fund operations, please refer to the Budget Message within the Budget Officer section. Comprehensive lists of unfunded requests, deferred maintenance, and unmet needs carried over from FY 2025-26 follow this narrative.

For more information on the FY 2026-27 Proposed Budget, please contact Finance Director Katie Henry at [katie.henry@mcminnvilleoregon.gov](mailto: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      | <p>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 maintaining 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.</p> |
| Comm Dev Mgt Support Technician (expanded lobby hours) | \$ 22,224    | \$ 22,224  | \$ 3,704       | <p>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 spend 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</p>   |



| <b>Request</b>                           | <b>General Fund</b> | <b>Other Fund</b> | <b>Reserve Impact</b> | <b>Description</b>   |
|--|---------------------|-------------------|-----------------------|--|
| 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). |
| <b>Total</b>                             | <b>\$ 616,452</b>   | <b>\$ 85,538</b>  | <b>\$102,742</b>      |  |

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 levels. 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 <b>for all</b> 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/<br>street tree<br>replacement<br>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<br>for fleet/equip<br>and park<br>system asset<br>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. <i>The disaster recovery portion is included in the proposed budget but not online hosting.</i> |
| 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.   |
| <b>Total</b>                                  | <b>\$ 1,160,112</b> | <b>\$216,602</b> | <b>\$ 82,575</b> |   |

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





## 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 Budget does 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 |
|--|---------------|------------------|---------------------|------------------|-----------------------|--------------------------------|-------------------------------|
| <b><u>General Obligation Bonds</u></b>                   |               |                  |                     |                  |                       |                                |                               |
| 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                     |
| <b><u>Full Faith and Credit Obligations</u></b>          |               |                  |                     |                  |                       |                                |                               |
| General Fund - Non-Departmental:                         |               |                  |                     |                  |                       |                                |                               |
| 2016 PERS Refinancing 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                      |
| <b><u>Capital Leases (Lease-purchase Agreements)</u></b> |               |                  |                     |                  |                       |                                |                               |
| 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                       |
| <b>TOTAL - Debt</b>                                      |               |                  | <b>\$39,512,059</b> |                  | <b>\$13,560,205</b>   | <b>\$3,409,482</b>             | <b>\$484,669</b>              |

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





# FUND DEFINITIONS





## 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

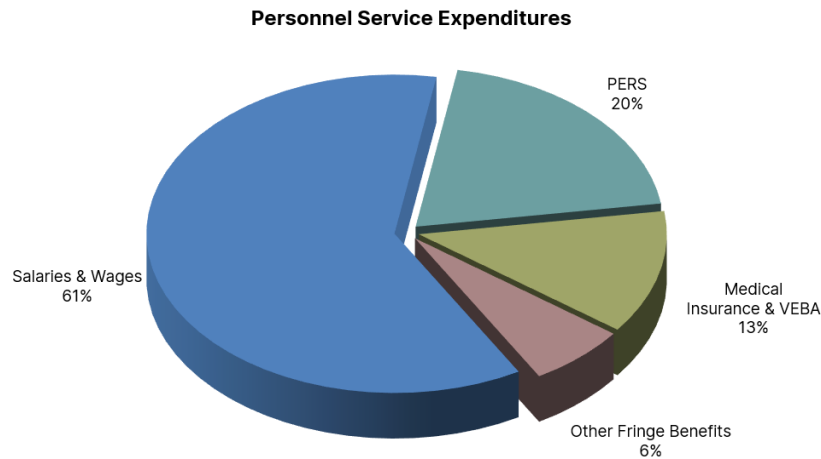




# Personnel Services Overview

## 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 Budget includes 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              | <u>2023-25</u> | <u>2025-27</u> |
|------------------------------------|----------------|----------------|
| 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           |
| <b>Grand Total</b>                   | <b>179.70</b>  |

Full Time Equivalent (FTE) History



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<br>2022-23 | Adopted<br>2023-24 | Adopted<br>2024-25 | Adopted<br>2025-26 | Proposed<br>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               |
| <b>General Fund - Total</b> | <b>188.19</b>      | <b>140.39</b>      | <b>139.95</b>      | <b>135.12</b>      | <b>134.04</b>       |

| Department   | Adopted<br>2022-23 | Adopted<br>2023-24 | Adopted<br>2024-25 | Adopted<br>2025-26 | Proposed<br>2026-27 |
|--|--------------------|--------------------|--------------------|--------------------|---------------------|
| <b>Affordable Housing Fund</b>                             | <b>-</b>           | <b>1.00</b>        | <b>0.75</b>        | <b>1.00</b>        | <b>0.75</b>         |
| <b>Street Fund</b>   | <b>10.04</b>       | <b>9.90</b>        | <b>9.97</b>        | <b>10.57</b>       | <b>11.70</b>        |
| <b>Airport Fund</b>  | <b>-</b>           | <b>0.50</b>        | <b>0.50</b>        | <b>1.00</b>        | <b>1.00</b>         |
| <b>Building Fund</b>                                       | <b>4.34</b>        | <b>4.34</b>        | <b>4.34</b>        | <b>4.34</b>        | <b>4.84</b>         |
| 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                |
| <b>Wastewater Services - Total</b>                         | <b>21.96</b>       | <b>23.15</b>       | <b>23.10</b>       | <b>22.55</b>       | <b>23.37</b>        |
| <b>Information Systems &amp; Services</b>                  | <b>4.00</b>        | <b>4.00</b>        | <b>4.00</b>        | <b>4.00</b>        | <b>4.00</b>         |
| <b>Subtotal City Employees - FTE's</b>                     | <b>228.53</b>      | <b>183.28</b>      | <b>182.61</b>      | <b>178.58</b>      | <b>179.70</b>       |
| <b>Difference from prior year (removing FD transition)</b> |                    |                    |                    | <b>+1.12</b>       |                     |
| *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 | Positions - By Department                    | Change in FTE | Positions - By Department           | Change in FTE | Positions - By Department                         | Change in FTE |
|--|---------------|--|---------------|-------------------------------------|---------------|---|---------------|
| <b><u>Administration</u></b>             |               | <b><u>Police</u></b>                         |               | <b><u>Park Maintenance</u></b>      |               | <b><u>Airport</u></b>                             |               |
| No change                                | 0.00          | Management Support Specialist                | 1.00          | Senior Utility Worker               | 1.00          | No change   | 0.00          |
|  | <b>0.00</b>   | Police Officer - Investigations              | (1.00)        | Utility Worker II                   | (1.00)        |   | <b>0.00</b>   |
| <b><u>Finance</u></b>                    |               | Extra Help - Police Reserves                 | 0.20          | Extra Help - Park Maintenance       | 0.73          |   |               |
| Financial Services Specialist            | 0.05          | Extra Help - Investigations                  | 0.17          |                                     | <b>0.73</b>   | <b><u>Building</u></b>                            |               |
|  | <b>0.05</b>   |  | <b>0.37</b>   |                                     |               | Development Permit Coordinator                    | 0.50          |
| <b><u>Engineering</u></b>                |               | <b><u>Parks &amp; Recreation</u></b>         |               | <b><u>Library</u></b>               |               |   | <b>0.50</b>   |
| Development Permit Coordinator           | 0.25          | Customer Service Assistant - AC              | 0.10          | Library Manager                     | 2.49          |   |               |
| Emergency Management Coordinator         | (0.50)        | Head Guard - AC                              | (0.58)        | Library Supervisor                  | (2.50)        |   |               |
| Engineering Program Manager              | (1.00)        | Head Guard Shift Supervisor - AC             | (0.31)        | Librarian                           | (0.73)        | <b><u>Wastewater Services</u></b>                 |               |
| Engineering Technician                   | (0.92)        | Lifeguard - AC                               | 0.67          | Library Specialist                  | (0.11)        | Project Engineer                                  | (0.50)        |
| Management Support Specialist - Senior   | 0.40          | Recreation Program Instructor 2 - AC         | 0.23          | Library Technician                  | (0.06)        | Wastewater Maintenance Supervisor                 | 1.00          |
| Project Engineer                         | 1.92          | Swim Instructor - AC                         | 0.18          | Library Assistant                   | (0.02)        | Management Support Specialist - Sei               | 0.40          |
|  | <b>0.15</b>   | Customer Service Assistant - CC              | (0.72)        |                                     | <b>(0.93)</b> | Wastewater Operator II                            | 3.00          |
| <b><u>Community Development</u></b>      |               | Program Assistant - CC                       | 0.06          |                                     |               | Wastewater Operator I                             | (3.00)        |
| Community Development Special Projects I | (1.00)        | Recreation Assistant - CC                    | (0.15)        | <b><u>Affordable Housing</u></b>    |               | Extra Help - WWS                                  | (0.08)        |
| Development Permit Coordinator           | 0.25          | Recreation Program Instructor 1, 2, & 3 - CC | 0.39          | Associate Planner - Housing         | (0.50)        |   | <b>0.82</b>   |
| Planning Manager                         | (0.25)        | Program Assistant - Sports                   | (0.32)        | Planning Manager                    | 0.25          |   |               |
| Associate Planner - Housing              | 0.50          | Recreation Assistant - Sports                | (0.03)        |                                     | <b>(0.25)</b> | <b><u>Information Systems</u></b>                 |               |
|  | <b>(0.50)</b> | Recreation Program Instructor 2 - Sports     | 0.01          |                                     |               | No change   | <b>0.00</b>   |
| <b><u>Municipal Court</u></b>            |               | Customer Service Assistant - SC              | (0.24)        | <b><u>Street</u></b>                |               |   |               |
| Financial Services Specialist            | (0.05)        | Recreation Program Instructor 2 & 3 - SC     | (0.11)        | Management Support Specialist - Se  | 0.20          | <b>Total Change in Full Time Equivalent (FTE)</b> | <b>1.12</b>   |
| Municipal Court - Interpreter            | (0.08)        |  | <b>(0.82)</b> | Utility Worker II - Street Sweeping | 1.00          |   |               |
|  | <b>(0.13)</b> |  |               | Extra Help - Streets                | (0.07)        |   |               |
|  |               |  |               |                                     | <b>1.13</b>   |   |               |



**Number of Employees and Volunteers  
March 2026 Actual**

Table #3

| General Fund                    | Employees |            | Volunteers           | Grand Total  |
|---------------------------------|-----------|------------|----------------------|--------------|
|                                 | Full Time | Part Time  | See Volunteer Roster |              |
| 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          |
| <b>General Fund - Total</b>     | <b>92</b> | <b>111</b> | <b>858</b>           | <b>1,061</b> |

| Other Funds                                  | Employees  |            | Volunteers           | Grand Total  |
|--|------------|------------|----------------------|--------------|
|  | Full Time  | Part Time  | See Volunteer Roster |              |
| 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           |
| <b>Wastewater Services - Total</b>           | <b>20</b>  | <b>1</b>   | <b>11</b>            | <b>32</b>    |
| Information Systems & Services               | 4          | -          | -                    | 4            |
| <b>Total City Employees &amp; Volunteers</b> | <b>131</b> | <b>114</b> | <b>1,024</b>         | <b>1,254</b> |



Volunteer Roster - 2025

Table #4

| Department                                       | # of Volunteers | Notes  |
|--|-----------------|--|
| <b>Administration</b>                            |                 |  |
| City Council                                     | 7               |  |
| Budget Committee                                 | 7               |  |
| Diversity & Equity Inclusion Advisory Committee  | 10              |  |
| Legal Support                                    | 1               |  |
|  | <u>25</u>       |  |
| <b>Police</b>                                    |                 |  |
| Police Reserves (a)                              | 2               | (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 |
| Other Police Volunteers (b)                      | 1               |  |
|  | <u>3</u>        |  |
| <b>Library</b>                                   |                 |  |
| Volunteers                                       | <u>163</u>      | (b) Other Police Volunteers include the police auxiliary and police parking patrol.  |
| <b>Planning</b>                                  |                 |  |
| 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              |  |
|  | <u>94</u>       |  |

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

|   |  |               |                |                |                |                |                |                |                |               |
|---|--|---------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|---------------|
| Range: F101<br><br>City Manager   |  | <b>Step 1</b> | <b>Step 2</b>  | <b>Step 3</b>  | <b>Step 4</b>  | <b>Step 5</b>  | <b>Step 6</b>  | <b>Step 7</b>  | <b>Step 8</b>  |               |
|   | 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          |               |
|   |  | <b>Step 9</b> | <b>Step 10</b> | <b>Step 11</b> | <b>Step 12</b> | <b>Step 13</b> | <b>Step 14</b> | <b>Step 15</b> |                |               |
|   | 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         |                |               |
| Range: E82<br><br>City Attorney<br>Community Development Director<br>Finance Director<br>Human Resources Director<br>Information Services Director<br>Library Director<br>Parks & Rec Director<br>Police Chief<br>Public Works Director |  | <b>Step 1</b> | <b>Step 2</b>  | <b>Step 3</b>  | <b>Step 4</b>  | <b>Step 5</b>  | <b>Step 6</b>  | <b>Step 7</b>  | <b>Step 8</b>  |               |
|   | 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          |               |
|   |  | <b>Step 9</b> | <b>Step 10</b> | <b>Step 11</b> | <b>Step 12</b> | <b>Step 13</b> | <b>Step 14</b> | <b>Step 15</b> |                |               |
|   | Semi-Monthly   | 6,669         | 6,856          | 7,041          | 7,227          | 7,411          | 7,598          | 7,783          |                |               |
|   | Hourly   | 76.98         | 79.11          | 81.26          | 83.39          | 85.52          | 87.64          | 89.80          |                |               |
|   | Range: D62<br><br>Airport Administrator<br>City Engineer<br>Maintenance and Operations Superintendent<br>Planning Manager<br>Police Captain<br>Wastewater Services Manager |               | <b>Step 1</b>  | <b>Step 2</b>  | <b>Step 3</b>  | <b>Step 4</b>  | <b>Step 5</b>  | <b>Step 6</b>  | <b>Step 7</b>  | <b>Step 8</b> |
|   |  | 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         |
|   |  |               | <b>Step 9</b>  | <b>Step 10</b> | <b>Step 11</b> | <b>Step 12</b> | <b>Step 13</b> | <b>Step 14</b> | <b>Step 15</b> |               |
| 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          |                |               |



**CITY OF MCMINNVILLE**

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

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

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



**CITY OF MCMINNVILLE**

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

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

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



**CITY OF MCMINNVILLE**

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

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

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



CITY OF MCMINNVILLE

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

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

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



## City of McMinnville - Salary Schedule – Police Union

Effective: July 1, 2026 – 3% COLA

| <b>Base Semi-Monthly Salary</b>         |              |               |               |               |               |               |               |
|---|--------------|---------------|---------------|---------------|---------------|---------------|---------------|
| <b>Classification Title</b>             | <b>Range</b> | <b>Step A</b> | <b>Step B</b> | <b>Step C</b> | <b>Step D</b> | <b>Step E</b> | <b>Step F</b> |
| 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          | 130          | \$2,524       | \$2,649       | \$2,784       | \$2,921       | \$3,067       | \$3,218       |
| Police Evidence and Property Technician |              |               |               |               |               |               |               |
| Police Records Specialist               | 120          | \$2,346       | \$2,465       | \$2,587       | \$2,716       | \$2,853       | \$2,995       |

| <b>Other Pay</b>                                |                                  |
|---|----------------------------------|
| <b>Title</b>                                    | <b>Percentage of Base Salary</b> |
| <b>Incentive Pay – Per Pay Period</b>           |                                  |
| 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%                             |
| <b>Assignment Pay – Per Pay Period</b>          |                                  |
| 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%                             |
| <b>Assignment Pay – Per 30 Minute Increment</b> |                                  |
| 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





## 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**

| 2024                                 | 2025              | 2026             | Department : No Department                 |  | 2027             | 2027            | 2027                    |
|--------------------------------------|-------------------|------------------|--|--|------------------|-----------------|-------------------------|
| ACTUAL                               | ACTUAL            | AMENDED BUDGET   | Section : 000 - No Section                 |  | PROPOSED BUDGET  | APPROVED BUDGET | COUNCIL BUDGET ADOPTION |
|                                      |                   |                  | Program: 000 - No Program                  |  |                  |                 |                         |
| <b><u>RESOURCES</u></b>              |                   |                  |  |  |                  |                 |                         |
| <b><u>BEGINNING FUND BALANCE</u></b> |                   |                  |  |  |                  |                 |                         |
| 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                       |
| <b>13,130,513</b>                    | <b>10,425,007</b> | <b>8,284,866</b> | <b><u>TOTAL BEGINNING FUND BALANCE</u></b> |  | <b>8,802,869</b> | <b>0</b>        | <b>0</b>                |
| <b>13,130,513</b>                    | <b>10,425,007</b> | <b>8,284,866</b> | <b><u>TOTAL RESOURCES</u></b>              |  | <b>8,802,869</b> | <b>0</b>        | <b>0</b>                |



# ADMINISTRATION







## 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<br>Actual | FY 2025-26<br>Budget | FY 2026-27 Proposed<br>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**

| 2024                        | 2025     | 2026              | Department : 01 - Administration      |  | 2027               | 2027               | 2027                          |
|-----------------------------|----------|-------------------|---------------------------------------|--|--------------------|--------------------|-------------------------------|
| ACTUAL                      | ACTUAL   | AMENDED<br>BUDGET | Section : 002 - City Manager's Office |  | PROPOSED<br>BUDGET | APPROVED<br>BUDGET | COUNCIL<br>BUDGET<br>ADOPTION |
|                             |          |                   | Program: 000 - No Program             |  |                    |                    |                               |
| <b><u>RESOURCES</u></b>     |          |                   |                                       |  |                    |                    |                               |
| <b><u>MISCELLANEOUS</u></b> |          |                   |                                       |  |                    |                    |                               |
| 3,041                       | 0        | 0 6600            | Other Income                          |  | 0                  | 0                  | 0                             |
| <b>3,041</b>                | <b>0</b> | <b>0</b>          | <b><u>TOTAL MISCELLANEOUS</u></b>     |  | <b>0</b>           | <b>0</b>           | <b>0</b>                      |
| <b>3,041</b>                | <b>0</b> | <b>0</b>          | <b><u>TOTAL RESOURCES</u></b>         |  | <b>0</b>           | <b>0</b>           | <b>0</b>                      |

**Budget Document Report**

**01 - GENERAL FUND**

| 2024   | 2025   | 2026           | Department : 01 - Administration      |  | 2027            | 2027            | 2027                    |
|--------|--------|----------------|---------------------------------------|--|-----------------|-----------------|-------------------------|
| ACTUAL | ACTUAL | AMENDED BUDGET | Section : 002 - City Manager's Office |  | PROPOSED BUDGET | APPROVED BUDGET | COUNCIL BUDGET ADOPTION |
|        |        |                | Program: 000 - No Program             |  |                 |                 |                         |

**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        |
| <b>521,917</b>   | <b>577,587</b> | <b>541,881</b> | <b><u>TOTAL PERSONNEL SERVICES</u></b> |   | <b>531,469</b> | <b>0</b> | <b>0</b> |

**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. |     |       |      |                           |     |   |   |

**Budget Document Report**

**01 - GENERAL FUND**

| 2024   | 2025   | 2026           | Department : 01 - Administration      |   | 2027            | 2027            | 2027                    |
|--------|--------|----------------|---------------------------------------|---|-----------------|-----------------|-------------------------|
| ACTUAL | ACTUAL | AMENDED BUDGET | Section : 002 - City Manager's Office |   | PROPOSED BUDGET | APPROVED BUDGET | COUNCIL BUDGET ADOPTION |
|        |        |                | Program: 000 - No Program             |   |                 |                 |                         |
| 11,988 | 8,222  | 8,000          | <b>7550</b>                           | <b>Travel &amp; Education</b>   | 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          | <b>7610-05</b>                        | <b>Insurance - Liability</b>  | 4,897           | 0               | 0                       |
| 0      | 0      | 0              | <b>7610-11</b>                        | <b>Insurance - Cyber Liability</b>  | 226             | 0               | 0                       |
| 8,977  | 8,776  | 5,500          | <b>7620</b>                           | <b>Telecommunications</b>   | 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          | <b>7660</b>                           | <b>Materials &amp; Supplies</b>   | 1,500           | 0               | 0                       |
| 1,271  | 706    | 1,500          | <b>7660-05</b>                        | <b>Materials &amp; Supplies - Office Supplies</b>   | 1,000           | 0               | 0                       |
| 45     | 2      | 300            | <b>7660-15</b>                        | <b>Materials &amp; Supplies - Postage</b>   | 200             | 0               | 0                       |
| 566    | 95,626 | 0              | <b>7750</b>                           | <b>Professional Services</b>  | 100             | 0               | 0                       |
| 2,884  | 3,600  | 5,150          | <b>7750-01</b>                        | <b>Professional Services - Audit &amp; other city-wide prof svc</b>   | 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          | <b>7840</b>                           | <b>M &amp; S Computer Charges</b>   | 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          | <b>7840-02</b>                        | <b>M &amp; S Computer Charges - City Manager's Office</b>   | 2,600           | 0               | 0                       |
|        |        |                |                                       | Sent from Allocation "Materials & Services-Specific - IS Cost Allocation - M&S Specific (City Mgrs Office)" (100.00%)   | 2,600           |                 |                         |

**Budget Document Report**

**01 - GENERAL FUND**

| 2024           | 2025           | 2026           | Department : 01 - Administration   | 2027            | 2027            | 2027                    |
|----------------|----------------|----------------|--|-----------------|-----------------|-------------------------|
| ACTUAL         | ACTUAL         | AMENDED BUDGET | Section : 002 - City Manager's Office  | PROPOSED BUDGET | APPROVED BUDGET | COUNCIL BUDGET ADOPTION |
|                |                |                | Program: 000 - No Program  |                 |                 |                         |
|                |                |                | Office 365 Licensing - \$1400  |                 |                 |                         |
|                |                |                | Adobe Pro Renewals - \$1200  |                 |                 |                         |
| 54,198         | 55,647         | 57,475         | <b>8000 City Memberships</b>   | 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              |                 |                         |
| <b>98,720</b>  | <b>187,374</b> | <b>95,620</b>  | <b><u>TOTAL MATERIALS AND SERVICES</u></b>   | <b>90,685</b>   | <b>0</b>        | <b>0</b>                |
|                |                |                | <b><u>CAPITAL OUTLAY</u></b>   |                 |                 |                         |
| 1,530          | 237            | 843            | <b>8750 Capital Outlay Computer Charges</b>  | 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             |                 |                         |
| <b>1,530</b>   | <b>237</b>     | <b>843</b>     | <b><u>TOTAL CAPITAL OUTLAY</u></b>   | <b>637</b>      | <b>0</b>        | <b>0</b>                |
| <b>622,167</b> | <b>765,198</b> | <b>638,344</b> | <b><u>TOTAL REQUIREMENTS</u></b>   | <b>622,791</b>  | <b>0</b>        | <b>0</b>                |

**Budget Document Report**

**01 - GENERAL FUND**

| 2024                               | 2025   | 2026           | Department : 01 - Administration          | 2027            | 2027            | 2027                    |
|------------------------------------|--------|----------------|---|-----------------|-----------------|-------------------------|
| ACTUAL                             | ACTUAL | AMENDED BUDGET | Section : 003 - City Hall & City Property | PROPOSED BUDGET | APPROVED BUDGET | COUNCIL BUDGET ADOPTION |
|                                    |        |                | Program: 000 - No Program                 |                 |                 |                         |
| <b><u>RESOURCES</u></b>            |        |                |   |                 |                 |                         |
| <b><u>INTERGOVERNMENTAL</u></b>    |        |                |   |                 |                 |                         |
| 0                                  | 0      | 0 4771         | Business Oregon (State)                   | 0               | 0               | 0                       |
| 0                                  | 0      | 0              | <b><u>TOTAL INTERGOVERNMENTAL</u></b>     | 0               | 0               | 0                       |
| <b><u>CHARGES FOR SERVICES</u></b> |        |                |   |                 |                 |                         |
| 0                                  | 0      | 0 5400-02      | Property Rentals - The Nelson House       | 0               | 0               | 0                       |
| 0                                  | 0      | 0              | <b><u>TOTAL CHARGES FOR SERVICES</u></b>  | 0               | 0               | 0                       |
| 0                                  | 0      | 0              | <b><u>TOTAL RESOURCES</u></b>             | 0               | 0               | 0                       |

**Budget Document Report**

**01 - GENERAL FUND**

| 2024   | 2025   | 2026           | Department : 01 - Administration          | 2027            | 2027            | 2027                    |
|--------|--------|----------------|---|-----------------|-----------------|-------------------------|
| ACTUAL | ACTUAL | AMENDED BUDGET | Section : 003 - City Hall & City Property | PROPOSED BUDGET | APPROVED BUDGET | COUNCIL BUDGET ADOPTION |
|        |        |                | Program: 000 - No Program                 |                 |                 |                         |

**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 |
|        |        |        |         | Zipty 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  |   |   |

**Budget Document Report**

**01 - GENERAL FUND**

| 2024                         | 2025           | 2026           | Department : 01 - Administration          |  | 2027            | 2027            | 2027                    |
|------------------------------|----------------|----------------|---|--|-----------------|-----------------|-------------------------|
| ACTUAL                       | ACTUAL         | AMENDED BUDGET | Section : 003 - City Hall & City Property |  | PROPOSED BUDGET | APPROVED BUDGET | COUNCIL BUDGET ADOPTION |
|                              |                |                | Program: 000 - No Program                 |  |                 |                 |                         |
| 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                       |
| <b>154,063</b>               | <b>162,229</b> | <b>213,103</b> | <b>TOTAL MATERIALS AND SERVICES</b>       |  | <b>181,941</b>  | <b>0</b>        | <b>0</b>                |
| <b><u>CAPITAL OUTLAY</u></b> |                |                |   |  |                 |                 |                         |
| 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          |                 |                         |

**Budget Document Report**

**01 - GENERAL FUND**

| 2024             | 2025           | 2026           | Department : 01 - Administration               | 2027             | 2027            | 2027                    |
|------------------|----------------|----------------|--|------------------|-----------------|-------------------------|
| ACTUAL           | ACTUAL         | AMENDED BUDGET | Section : 003 - City Hall & City Property      | PROPOSED BUDGET  | APPROVED BUDGET | COUNCIL BUDGET ADOPTION |
|                  |                |                | Program: 000 - No Program                      |                  |                 |                         |
|                  |                |                | 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              | <b>8900 Land Acquisition</b>                   | 0                | 0               | 0                       |
| 67,257           | 0              | 0              | <b>8925 Capital Pollution Remediation</b>      | 0                | 0               | 0                       |
| <b>4,339,852</b> | <b>9,227</b>   | <b>114,000</b> | <b>TOTAL CAPITAL OUTLAY</b>                    | <b>1,001,040</b> | <b>0</b>        | <b>0</b>                |
| <b>4,493,914</b> | <b>171,456</b> | <b>327,103</b> | <b>TOTAL REQUIREMENTS</b>                      | <b>1,182,981</b> | <b>0</b>        | <b>0</b>                |

**Budget Document Report**

**01 - GENERAL FUND**

| 2024   | 2025   | 2026           | Department : 01 - Administration     |  | 2027            | 2027            | 2027                    |
|--------|--------|----------------|--------------------------------------|--|-----------------|-----------------|-------------------------|
| ACTUAL | ACTUAL | AMENDED BUDGET | Section : 005 - Mayor & City Council |  | PROPOSED BUDGET | APPROVED BUDGET | COUNCIL BUDGET ADOPTION |
|        |        |                | Program: 000 - No Program            |  |                 |                 |                         |

**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        |
| <b>134,622</b> | <b>151,516</b> | <b>146,531</b> | <b>TOTAL PERSONNEL SERVICES</b> |  | <b>154,386</b> | <b>0</b> | <b>0</b> |

**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. |        |   |   |

**Budget Document Report**

**01 - GENERAL FUND**

| 2024                  | 2025           | 2026           | Department : 01 - Administration     |  | 2027            | 2027            | 2027                    |
|-----------------------|----------------|----------------|--------------------------------------|--|-----------------|-----------------|-------------------------|
| ACTUAL                | ACTUAL         | AMENDED BUDGET | Section : 005 - Mayor & City Council |  | PROPOSED BUDGET | APPROVED BUDGET | COUNCIL BUDGET ADOPTION |
|                       |                |                | Program: 000 - No Program            |  |                 |                 |                         |
| 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             |                 |                         |
| <b>103,115</b>        | <b>139,122</b> | <b>162,901</b> | <b>TOTAL MATERIALS AND SERVICES</b>  |  | <b>125,913</b>  | <b>0</b>        | <b>0</b>                |
| <b>CAPITAL OUTLAY</b> |                |                |                                      |  |                 |                 |                         |
| 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**

| 2024    | 2025    | 2026           | Department : 01 - Administration   | 2027            | 2027            | 2027                    |
|---------|---------|----------------|--|-----------------|-----------------|-------------------------|
| ACTUAL  | ACTUAL  | AMENDED BUDGET | Section : 005 - Mayor & City Council   | PROPOSED BUDGET | APPROVED BUDGET | COUNCIL BUDGET ADOPTION |
|         |         |                | Program: 000 - No Program  |                 |                 |                         |
|         |         |                | Sent from Allocation "Capital Outlay-Shared - IS Cost Allocation - CO Shared (General Fund)" (6.02%) | 3,102           |                 |                         |
| 4,139   | 1,000   | 3,593          | <b>TOTAL CAPITAL OUTLAY</b>  | 3,102           | 0               | 0                       |
| 241,876 | 291,638 | 313,025        | <b>TOTAL REQUIREMENTS</b>  | 283,402         | 0               | 0                       |

**Budget Document Report**

**01 - GENERAL FUND**

| 2024                        | 2025     | 2026              | Department : 01 - Administration  |                              | 2027               | 2027               | 2027                          |
|-----------------------------|----------|-------------------|-----------------------------------|------------------------------|--------------------|--------------------|-------------------------------|
| ACTUAL                      | ACTUAL   | AMENDED<br>BUDGET | Section : 008 - Legal             |                              | PROPOSED<br>BUDGET | APPROVED<br>BUDGET | COUNCIL<br>BUDGET<br>ADOPTION |
| Program: 000 - No Program   |          |                   |                                   |                              |                    |                    |                               |
| <b><u>RESOURCES</u></b>     |          |                   |                                   |                              |                    |                    |                               |
| <b><u>MISCELLANEOUS</u></b> |          |                   |                                   |                              |                    |                    |                               |
| 3,047                       | 5        | 0                 | 6600                              | Other Income                 | 0                  | 0                  | 0                             |
| 0                           | 0        | 0                 | 6600-06                           | Other Income - Paid Leave OR | 0                  | 0                  | 0                             |
| <b>3,047</b>                | <b>5</b> | <b>0</b>          | <b><u>TOTAL MISCELLANEOUS</u></b> |                              | <b>0</b>           | <b>0</b>           | <b>0</b>                      |
| <b>3,047</b>                | <b>5</b> | <b>0</b>          | <b><u>TOTAL RESOURCES</u></b>     |                              | <b>0</b>           | <b>0</b>           | <b>0</b>                      |

**Budget Document Report**

**01 - GENERAL FUND**

| 2024   | 2025   | 2026           | Department : 01 - Administration |  | 2027            | 2027            | 2027                    |
|--------|--------|----------------|----------------------------------|--|-----------------|-----------------|-------------------------|
| ACTUAL | ACTUAL | AMENDED BUDGET | Section : 008 - Legal            |  | PROPOSED BUDGET | APPROVED BUDGET | COUNCIL BUDGET ADOPTION |
|        |        |                | Program: 000 - No Program        |  |                 |                 |                         |

**REQUIREMENTS**

**PERSONNEL SERVICES**

|                |                |                |                                 |   |                |          |          |
|----------------|----------------|----------------|---------------------------------|---|----------------|----------|----------|
| 93,239         | 150,490        | 158,768        | 7000-05                         | Salaries & Wages - Regular Full Time<br>City Attorney - 1.00 FTE                                  | 167,525        | 0        | 0        |
| 0              | 0              | 30,140         | 7000-10                         | Salaries & Wages - Regular Part Time<br>Management Support Specialist - Senior - Legal - 0.50 FTE | 34,157         | 0        | 0        |
| 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        |
| <b>133,410</b> | <b>234,869</b> | <b>305,697</b> | <b>TOTAL PERSONNEL SERVICES</b> |   | <b>318,455</b> | <b>0</b> | <b>0</b> |

**MATERIALS AND SERVICES**

|       |       |       |      |   |       |   |   |
|-------|-------|-------|------|---|-------|---|---|
| 189   | 124   | 200   | 7540 | Employee Events<br>Costs shared city-wide for employee training, materials, and events. | 300   | 0 | 0 |
| 1,401 | 2,222 | 3,505 | 7545 | Subscriptions<br>Legal research subscriptions; as well as necessary organization dues.  | 3,605 | 0 | 0 |
|       |       |       |      | Westlaw (Annual Subscription)   | 2,800 |   |   |
|       |       |       |      | Bar Dues  | 685   |   |   |
|       |       |       |      | Oregon City Attorneys Association (OCAA) Membership                                     | 95    |   |   |
|       |       |       |      | Bar Dues (Government Law Section)   | 25    |   |   |

**Budget Document Report**

**01 - GENERAL FUND**

| 2024    | 2025    | 2026           | Department : 01 - Administration |   | 2027            | 2027            | 2027                    |
|---------|---------|----------------|----------------------------------|---|-----------------|-----------------|-------------------------|
| ACTUAL  | ACTUAL  | AMENDED BUDGET | Section : 008 - Legal            |   | PROPOSED BUDGET | APPROVED BUDGET | COUNCIL BUDGET ADOPTION |
|         |         |                | Program: 000 - No Program        |   |                 |                 |                         |
| 789     | 1,230   | 2,360          | 7550                             | <b>Travel &amp; Education</b>   | 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                          | <b>Insurance - Liability</b>  | 1,738           | 0               | 0                       |
| 0       | 0       | 0              | 7610-11                          | <b>Insurance - Cyber liability</b>  | 63              | 0               | 0                       |
| 884     | 450     | 1,100          | 7620                             | <b>Telecommunications</b>   | 960             | 0               | 0                       |
| 413     | 481     | 500            | 7660-05                          | <b>Materials &amp; Supplies - Office Supplies</b>   | 500             | 0               | 0                       |
| 2       | 34      | 50             | 7660-15                          | <b>Materials &amp; Supplies - Postage</b>   | 0               | 0               | 0                       |
| 3,499   | 0       | 0              | 7750                             | <b>Professional Services</b>  | 0               | 0               | 0                       |
|         |         |                |                                  | Provide City Attorney with non-legal, professional assistance.  |                 |                 |                         |
| 7       | 1       | 0              | 7750-01                          | <b>Professional Services - Audit &amp; other city-wide prof svc</b>   | 0               | 0               | 0                       |
| 144,723 | 125,028 | 185,000        | 7750-09                          | <b>Professional Services - Legal</b>  | 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                          | <b>Professional Services - Contract Prosecutor</b>  | 118,000         | 0               | 0                       |
|         |         |                |                                  | Contract city prosecutor services to provide City Attorney with assistance.   |                 |                 |                         |
| 2,765   | 3,886   | 3,331          | 7840                             | <b>M &amp; S Computer Charges</b>   | 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                          | <b>M &amp; S Computer Charges - Legal</b>   | 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                             | <b>Settlement</b>   | 0               | 0               | 0                       |

**Budget Document Report**

**01 - GENERAL FUND**

| 2024                         | 2025    | 2026           | Department : 01 - Administration   | 2027            | 2027            | 2027                    |
|------------------------------|---------|----------------|--|-----------------|-----------------|-------------------------|
| ACTUAL                       | ACTUAL  | AMENDED BUDGET | Section : 008 - Legal  | PROPOSED BUDGET | APPROVED BUDGET | COUNCIL BUDGET ADOPTION |
|                              |         |                | Program: 000 - No Program  |                 |                 |                         |
| 262,960                      | 255,432 | 315,782        | <b>TOTAL MATERIALS AND SERVICES</b>  | 297,333         | 0               | 0                       |
| <b><u>CAPITAL OUTLAY</u></b> |         |                |  |                 |                 |                         |
| 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            | <b>TOTAL CAPITAL OUTLAY</b>  | 510             | 0               | 0                       |
| 397,051                      | 490,458 | 622,040        | <b>TOTAL REQUIREMENTS</b>  | 616,297         | 0               | 0                       |

**Budget Document Report**

**01 - GENERAL FUND**

| 2024                        | 2025       | 2026           |  | 2027            | 2027            | 2027                    |
|-----------------------------|------------|----------------|--|-----------------|-----------------|-------------------------|
| ACTUAL                      | ACTUAL     | AMENDED BUDGET | Department : 01 - Administration<br>Section : 011 - Community Services<br>Program: 000 - No Program                      | PROPOSED BUDGET | APPROVED BUDGET | COUNCIL BUDGET ADOPTION |
| <b><u>RESOURCES</u></b>     |            |                |  |                 |                 |                         |
| <b><u>MISCELLANEOUS</u></b> |            |                |  |                 |                 |                         |
| 0                           | 0          | 0              | 6405 Donations - Administration  | 0               | 0               | 0                       |
| 484                         | 0          | 3,731          | 6490 Donations - Public Art<br>Public donations for the Public Art Program   | 6,000           | 0               | 0                       |
| 5,750                       | 996        | 5,500          | 6490-10 Donations - Public Art - Dedicated<br>Public donations for specific pieces of artwork for the Public Art Program | 0               | 0               | 0                       |
| <b>6,234</b>                | <b>996</b> | <b>9,231</b>   | <b><u>TOTAL MISCELLANEOUS</u></b>  | <b>6,000</b>    | <b>0</b>        | <b>0</b>                |
| <b>6,234</b>                | <b>996</b> | <b>9,231</b>   | <b><u>TOTAL RESOURCES</u></b>  | <b>6,000</b>    | <b>0</b>        | <b>0</b>                |

Budget Document Report

01 - GENERAL FUND

| 2024                          | 2025   | 2026           |  | 2027            | 2027            | 2027                    |
|-------------------------------|--------|----------------|--|-----------------|-----------------|-------------------------|
| ACTUAL                        | ACTUAL | AMENDED BUDGET | Department : 01 - Administration<br>Section : 011 - Community Services<br>Program: 000 - No Program  | PROPOSED BUDGET | APPROVED BUDGET | COUNCIL BUDGET ADOPTION |
| <b>REQUIREMENTS</b>           |        |                |  |                 |                 |                         |
| <b>PERSONNEL SERVICES</b>     |        |                |  |                 |                 |                         |
| 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              | <b>TOTAL PERSONNEL SERVICES</b>  | 0               | 0               | 0                       |
| <b>MATERIALS AND SERVICES</b> |        |                |  |                 |                 |                         |
| 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           |                 |                         |

**Budget Document Report**

**01 - GENERAL FUND**

| 2024                         | 2025           | 2026           | Department : 01 - Administration           |  | 2027            | 2027            | 2027                    |
|------------------------------|----------------|----------------|--|--|-----------------|-----------------|-------------------------|
| ACTUAL                       | ACTUAL         | AMENDED BUDGET | Section : 011 - Community Services         |  | PROPOSED BUDGET | APPROVED BUDGET | COUNCIL BUDGET ADOPTION |
|                              |                |                | Program: 000 - No Program                  |  |                 |                 |                         |
| 14,000                       | 14,000         | 14,000         | 8020                                       | <b>McMinville Downtown Association</b>   | 14,000          | 0               | 0                       |
|                              |                |                |  | City's contribution to the McMinville Downtown Association in-lieu of a Downtown Economic Improvement District assessment. |                 |                 |                         |
| 26,250                       | 30,000         | 31,500         | 8025                                       | <b>Yamhill Co - YCTA</b>   | 40,000          | 0               | 0                       |
| 94,671                       | 93,000         | 75,000         | 8060                                       | <b>Economic Development</b>  | 75,000          | 0               | 0                       |
|                              |                |                |  | Support of McMinville Economic Development Partnership   |                 |                 |                         |
| <b>264,968</b>               | <b>243,186</b> | <b>206,916</b> | <b><u>TOTAL MATERIALS AND SERVICES</u></b> |  | <b>191,500</b>  | <b>0</b>        | <b>0</b>                |
| <b><u>CAPITAL OUTLAY</u></b> |                |                |  |  |                 |                 |                         |
| 0                            | 0              | 0              | 8712-10                                    | <b>Capital Outlay Downtown Public Art Program - Donations - Dedicated</b>  | 0               | 0               | 0                       |
| <b>0</b>                     | <b>0</b>       | <b>0</b>       | <b><u>TOTAL CAPITAL OUTLAY</u></b>         |  | <b>0</b>        | <b>0</b>        | <b>0</b>                |
| <b>264,968</b>               | <b>243,186</b> | <b>206,916</b> | <b><u>TOTAL REQUIREMENTS</u></b>           |  | <b>191,500</b>  | <b>0</b>        | <b>0</b>                |

**Budget Document Report**

**01 - GENERAL FUND**

| 2024                            | 2025     | 2026              |  | 2027               | 2027               | 2027                          |
|---------------------------------|----------|-------------------|--|--------------------|--------------------|-------------------------------|
| ACTUAL                          | ACTUAL   | AMENDED<br>BUDGET | Department : 01 - Administration<br>Section : 012 - Human Resources<br>Program: 000 - No Program | PROPOSED<br>BUDGET | APPROVED<br>BUDGET | COUNCIL<br>BUDGET<br>ADOPTION |
| <b><u>RESOURCES</u></b>         |          |                   |  |                    |                    |                               |
| <b><u>INTERGOVERNMENTAL</u></b> |          |                   |  |                    |                    |                               |
| 44,482                          | 0        | 0 5029            | McMinnville Fire District  | 0                  | 0                  | 0                             |
| <b>44,482</b>                   | <b>0</b> | <b>0</b>          | <b><u>TOTAL INTERGOVERNMENTAL</u></b>  | <b>0</b>           | <b>0</b>           | <b>0</b>                      |
| <b>44,482</b>                   | <b>0</b> | <b>0</b>          | <b><u>TOTAL RESOURCES</u></b>  | <b>0</b>           | <b>0</b>           | <b>0</b>                      |

**Budget Document Report**

**01 - GENERAL FUND**

| 2024   | 2025   | 2026           | Department : 01 - Administration |  | 2027            | 2027            | 2027                    |
|--------|--------|----------------|----------------------------------|--|-----------------|-----------------|-------------------------|
| ACTUAL | ACTUAL | AMENDED BUDGET | Section : 012 - Human Resources  |  | PROPOSED BUDGET | APPROVED BUDGET | COUNCIL BUDGET ADOPTION |
|        |        |                | Program: 000 - No Program        |  |                 |                 |                         |

**REQUIREMENTS**

**PERSONNEL SERVICES**

|                |                |                |  |   |                |          |          |
|----------------|----------------|----------------|--|---|----------------|----------|----------|
| 183,234        | 145,583        | 153,725        | 7000-05                                | <b>Salaries &amp; Wages - Regular Full Time</b>   | 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                                | <b>Salaries &amp; Wages - Overtime</b>  | 0              | 0        | 0        |
| 1,800          | 0              | 0              | 7000-37                                | <b>Salaries &amp; Wages - Medical Opt Out Incentive</b>   | 0              | 0        | 0        |
| 11,302         | 8,827          | 9,300          | 7300-05                                | <b>Fringe Benefits - FICA - Social Security</b>   | 10,065         | 0        | 0        |
| 2,643          | 2,064          | 2,229          | 7300-06                                | <b>Fringe Benefits - FICA - Medicare</b>  | 2,354          | 0        | 0        |
| 56,179         | 44,257         | 50,283         | 7300-15                                | <b>Fringe Benefits - PERS - OPSRP - IAP</b>   | 52,695         | 0        | 0        |
| 22,034         | 23,449         | 25,982         | 7300-20                                | <b>Fringe Benefits - Medical Insurance</b>  | 28,131         | 0        | 0        |
| 750            | 750            | 750            | 7300-22                                | <b>Fringe Benefits - VEBA Plan</b>  | 750            | 0        | 0        |
| 105            | 59             | 60             | 7300-25                                | <b>Fringe Benefits - Life Insurance</b>   | 59             | 0        | 0        |
| 432            | 362            | 352            | 7300-30                                | <b>Fringe Benefits - Long Term Disability</b>   | 346            | 0        | 0        |
| 195            | 107            | 138            | 7300-35                                | <b>Fringe Benefits - Workers' Compensation Insurance</b>  | 130            | 0        | 0        |
| 34             | 18             | 21             | 7300-37                                | <b>Fringe Benefits - Workers' Benefit Fund</b>  | 19             | 0        | 0        |
| 119            | 676            | 1,324          | 7300-45                                | <b>Fringe Benefits - Paid Family Leave City Share</b>   | 649            | 0        | 0        |
| <b>278,826</b> | <b>226,152</b> | <b>244,164</b> | <b><u>TOTAL PERSONNEL SERVICES</u></b> |   | <b>257,535</b> | <b>0</b> | <b>0</b> |

**MATERIALS AND SERVICES**

|       |       |       |      |   |       |   |   |
|-------|-------|-------|------|---|-------|---|---|
| 0     | 0     | 1,000 | 7520 | <b>Public Notices &amp; Printing</b>  | 0     | 0 | 0 |
|       |       |       |      | Recruitment advertising and employee communication  |       |   |   |
| 271   | 0     | 0     | 7530 | <b>Training</b>   | 0     | 0 | 0 |
| 535   | 278   | 200   | 7540 | <b>Employee Events</b>  | 200   | 0 | 0 |
|       |       |       |      | Costs shared city-wide for employee training, materials, and events, including safety committee   |       |   |   |
| 6,960 | 6,451 | 8,000 | 7550 | <b>Travel &amp; Education</b>   | 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 |   |   |

**Budget Document Report**

**01 - GENERAL FUND**

| 2024                         | 2025           | 2026           | Department : 01 - Administration    |   | 2027            | 2027            | 2027                    |
|------------------------------|----------------|----------------|-------------------------------------|---|-----------------|-----------------|-------------------------|
| ACTUAL                       | ACTUAL         | AMENDED BUDGET | Section : 012 - Human Resources     |   | PROPOSED BUDGET | APPROVED BUDGET | COUNCIL BUDGET ADOPTION |
|                              |                |                | Program: 000 - No Program           |   |                 |                 |                         |
| 94                           | 117            | 500            | 7579                                | <b>Employee Recognition</b>   | 500             | 0               | 0                       |
|                              |                |                |                                     | Employee recognition efforts  |                 |                 |                         |
| 0                            | 1,838          | 2,058          | 7610-05                             | <b>Insurance - Liability</b>  | 1,374           | 0               | 0                       |
| 0                            | 0              | 0              | 7610-11                             | <b>Insurance - Cyber liability</b>  | 80              | 0               | 0                       |
| 872                          | 864            | 1,000          | 7620                                | <b>Telecommunications</b>   | 0               | 0               | 0                       |
| 716                          | 262            | 0              | 7660                                | <b>Materials &amp; Supplies</b>   | 0               | 0               | 0                       |
| 127                          | 23             | 250            | 7660-05                             | <b>Materials &amp; Supplies - Office Supplies</b>   | 250             | 0               | 0                       |
| 5                            | 165            | 100            | 7660-15                             | <b>Materials &amp; Supplies - Postage</b>   | 100             | 0               | 0                       |
| 24,758                       | 95,010         | 105,000        | 7750                                | <b>Professional Services</b>  | 108,000         | 0               | 0                       |
|                              |                |                |                                     | HR Analyst, Background and Driving Record Checks, Legal Fees  | 108,000         |                 |                         |
| 22                           | 4              | 0              | 7750-01                             | <b>Professional Services - Audit &amp; other city-wide prof svc</b>   | 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                                | <b>M &amp; S Computer Charges</b>   | 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                             | <b>M &amp; S Computer Charges - Human Resources</b>   | 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  |                 |                 |                         |
| <b>42,468</b>                | <b>112,061</b> | <b>124,439</b> | <b>TOTAL MATERIALS AND SERVICES</b> |   | <b>124,491</b>  | <b>0</b>        | <b>0</b>                |
| <b><u>CAPITAL OUTLAY</u></b> |                |                |                                     |   |                 |                 |                         |
| 1,020                        | 237            | 741            | 8750                                | <b>Capital Outlay Computer Charges</b>  | 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             |                 |                         |
| <b>1,020</b>                 | <b>237</b>     | <b>741</b>     | <b>TOTAL CAPITAL OUTLAY</b>         |   | <b>510</b>      | <b>0</b>        | <b>0</b>                |
| <b>322,315</b>               | <b>338,450</b> | <b>369,344</b> | <b>TOTAL REQUIREMENTS</b>           |   | <b>382,535</b>  | <b>0</b>        | <b>0</b>                |

# FINANCE







## 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<br>Actual | FY 2025-26<br>Budget | FY 2026-27 Proposed<br>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**

| 2024   | 2025          | 2026           |  | 2027            | 2027            | 2027                    |
|--|---------------|----------------|--|-----------------|-----------------|-------------------------|
| ACTUAL   | ACTUAL        | AMENDED BUDGET | Department : 03 - Finance<br>Section : 013 - Accounting<br>Program: 000 - No Program | PROPOSED BUDGET | APPROVED BUDGET | COUNCIL BUDGET ADOPTION |
| <b><u>RESOURCES</u></b>  |               |                |  |                 |                 |                         |
| <b><u>INTERGOVERNMENTAL</u></b>  |               |                |  |                 |                 |                         |
| 0  | 0             | 0 4546         | American Rescue Plan   | 0               | 0               | 0                       |
| 29,319   | 6,600         | 0 5029         | McMinnville Fire District  | 0               | 0               | 0                       |
| <b>29,319</b>  | <b>6,600</b>  | <b>0</b>       | <b><u>TOTAL INTERGOVERNMENTAL</u></b>  | <b>0</b>        | <b>0</b>        | <b>0</b>                |
| <b><u>CHARGES FOR SERVICES</u></b>   |               |                |  |                 |                 |                         |
| 20,551   | 18,616        | 12,000 5310    | On-Line Lien Search Fees   | 16,000          | 0               | 0                       |
| <p style="text-align: center;">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.</p> |               |                |  |                 |                 |                         |
| <b>20,551</b>  | <b>18,616</b> | <b>12,000</b>  | <b><u>TOTAL CHARGES FOR SERVICES</u></b>   | <b>16,000</b>   | <b>0</b>        | <b>0</b>                |
| <b><u>MISCELLANEOUS</u></b>  |               |                |  |                 |                 |                         |
| 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                       |
| <b>5,835</b>   | <b>7,514</b>  | <b>0</b>       | <b><u>TOTAL MISCELLANEOUS</u></b>  | <b>0</b>        | <b>0</b>        | <b>0</b>                |
| <b>55,705</b>  | <b>32,730</b> | <b>12,000</b>  | <b><u>TOTAL RESOURCES</u></b>  | <b>16,000</b>   | <b>0</b>        | <b>0</b>                |

**Budget Document Report**

**01 - GENERAL FUND**

| 2024   | 2025           | 2026           | Department : 03 - Finance       |   | 2027            | 2027            | 2027                    |
|--|----------------|----------------|---------------------------------|---|-----------------|-----------------|-------------------------|
| ACTUAL   | ACTUAL         | AMENDED BUDGET | Section : 013 - Accounting      |   | PROPOSED BUDGET | APPROVED BUDGET | COUNCIL BUDGET ADOPTION |
|  |                |                | Program: 000 - No Program       |   |                 |                 |                         |
| <b><u>REQUIREMENTS</u></b>                         |                |                |                                 |   |                 |                 |                         |
| <b><u>PERSONNEL SERVICES</u></b>                   |                |                |                                 |   |                 |                 |                         |
| 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                       |
| <b>763,997</b>                                     | <b>790,837</b> | <b>846,124</b> | <b>TOTAL PERSONNEL SERVICES</b> |   | <b>885,856</b>  | <b>0</b>        | <b>0</b>                |
| <b><u>MATERIALS AND SERVICES</u></b>               |                |                |                                 |   |                 |                 |                         |
| -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           |                 |                         |

**Budget Document Report**

**01 - GENERAL FUND**

| 2024   | 2025   | 2026           | Department : 03 - Finance  |   | 2027            | 2027            | 2027                    |
|--------|--------|----------------|----------------------------|---|-----------------|-----------------|-------------------------|
| ACTUAL | ACTUAL | AMENDED BUDGET | Section : 013 - Accounting |   | PROPOSED BUDGET | APPROVED BUDGET | COUNCIL BUDGET ADOPTION |
|        |        |                | Program: 000 - No Program  |   |                 |                 |                         |
|        |        |                |                            | Other public notice if needed   | 500             |                 |                         |
|        |        |                |                            | Public Hearing State Shared Revenues  | 300             |                 |                         |
| 403    | 487    | 500            | <b>7540</b>                | <b>Employee Events</b>  | 800             | 0               | 0                       |
|        |        |                |                            | Costs shared city-wide for employee training, materials, and events.  |                 |                 |                         |
| 18,128 | 14,692 | 15,700         | <b>7550</b>                | <b>Travel &amp; Education</b>   | 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          | <b>7610-05</b>             | <b>Insurance - Liability</b>  | 4,208           | 0               | 0                       |
| 0      | 0      | 0              | <b>7610-11</b>             | <b>Insurance - Cyber liability</b>  | 194             | 0               | 0                       |
| 2,953  | 4,141  | 5,150          | <b>7620</b>                | <b>Telecommunications</b>   | 5,300           | 0               | 0                       |
| 2,335  | 4,171  | 6,300          | <b>7660-05</b>             | <b>Materials &amp; Supplies - Office Supplies</b>   | 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            | <b>7660-10</b>             | <b>Materials &amp; Supplies - Office Supplies Inventory</b>   | 0               | 0               | 0                       |
| 2,250  | 3,055  | 8,000          | <b>7660-15</b>             | <b>Materials &amp; Supplies - Postage</b>   | 4,000           | 0               | 0                       |
|        |        |                |                            | Postage, mainly for hard copy checks  | 4,000           |                 |                         |
| 0      | 0      | 0              | <b>7710</b>                | <b>Materials &amp; Supplies - Grants</b>  | 0               | 0               | 0                       |
| 0      | 0      | 0              | <b>7720-06</b>             | <b>Repairs &amp; Maintenance - Equipment</b>  | 0               | 0               | 0                       |

**Budget Document Report**

**01 - GENERAL FUND**

| 2024          | 2025           | 2026           | Department : 03 - Finance           |   | 2027            | 2027            | 2027                    |
|---------------|----------------|----------------|-------------------------------------|---|-----------------|-----------------|-------------------------|
| ACTUAL        | ACTUAL         | AMENDED BUDGET | Section : 013 - Accounting          |   | PROPOSED BUDGET | APPROVED BUDGET | COUNCIL BUDGET ADOPTION |
|               |                |                | Program: 000 - No Program           |   |                 |                 |                         |
| 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  |                 |                 |                         |
| <b>76,052</b> | <b>125,460</b> | <b>111,292</b> | <b>TOTAL MATERIALS AND SERVICES</b> |   | <b>92,529</b>   | <b>0</b>        | <b>0</b>                |

**Budget Document Report**

**01 - GENERAL FUND**

| 2024                         | 2025           | 2026           | Department : 03 - Finance  | 2027            | 2027            | 2027                    |
|------------------------------|----------------|----------------|--|-----------------|-----------------|-------------------------|
| ACTUAL                       | ACTUAL         | AMENDED BUDGET | Section : 013 - Accounting   | PROPOSED BUDGET | APPROVED BUDGET | COUNCIL BUDGET ADOPTION |
|                              |                |                | Program: 000 - No Program  |                 |                 |                         |
| <b><u>CAPITAL OUTLAY</u></b> |                |                |  |                 |                 |                         |
| 2,380                        | 474            | 1,685          | <b>8750 Capital Outlay Computer Charges</b>  | 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           |                 |                         |
| <b>2,380</b>                 | <b>474</b>     | <b>1,685</b>   | <b><u>TOTAL CAPITAL OUTLAY</u></b>   | <b>1,657</b>    | <b>0</b>        | <b>0</b>                |
| <b>842,429</b>               | <b>916,770</b> | <b>959,101</b> | <b><u>TOTAL REQUIREMENTS</u></b>   | <b>980,041</b>  | <b>0</b>        | <b>0</b>                |

A photograph of construction workers in orange safety vests working on a sidewalk. Two workers in the foreground are kneeling and looking at a yellow line on the pavement. Other workers are standing in the background. A teal semi-transparent banner is overlaid across the middle of the image.

# ENGINEERING





## 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<br>Actual | FY 2025-26<br>Budget | FY 2026-27 Proposed<br>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**

| 2024  | 2025           | 2026           |  |  | 2027            | 2027            | 2027                    |
|---|----------------|----------------|--|--|-----------------|-----------------|-------------------------|
| ACTUAL  | ACTUAL         | AMENDED BUDGET |  |  | PROPOSED BUDGET | APPROVED BUDGET | COUNCIL BUDGET ADOPTION |
|   |                |                | Department : 05 - Engineering            |  |                 |                 |                         |
|   |                |                | Section : 000 - No Section               |  |                 |                 |                         |
|   |                |                | Program: 000 - No Program                |  |                 |                 |                         |
| <b><u>RESOURCES</u></b>   |                |                |  |  |                 |                 |                         |
| <b><u>INTERGOVERNMENTAL</u></b>                                       |                |                |  |  |                 |                 |                         |
| 0   | 20,800         | 10,474         | 4594-10                                  | OR Dept of Emergency Mgmt (Federal) - Emergency Operations | 0               | 0               | 0                       |
| <b>0</b>  | <b>20,800</b>  | <b>10,474</b>  | <b><u>TOTAL INTERGOVERNMENTAL</u></b>    |  | <b>0</b>        | <b>0</b>        | <b>0</b>                |
| <b><u>CHARGES FOR SERVICES</u></b>                                    |                |                |  |  |                 |                 |                         |
| 56,381  | 183,215        | 300,000        | 5320                                     | Engineering Fees   | 250,000         | 0               | 0                       |
| Engineering Fees have the goal of 100% cost recovery for development. |                |                |  |  |                 |                 |                         |
| <b>56,381</b>   | <b>183,215</b> | <b>300,000</b> | <b><u>TOTAL CHARGES FOR SERVICES</u></b> |  | <b>250,000</b>  | <b>0</b>        | <b>0</b>                |
| <b><u>MISCELLANEOUS</u></b>   |                |                |  |  |                 |                 |                         |
| 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                       |
| <b>1,106</b>  | <b>17,732</b>  | <b>0</b>       | <b><u>TOTAL MISCELLANEOUS</u></b>        |  | <b>0</b>        | <b>0</b>        | <b>0</b>                |
| <b>57,487</b>   | <b>221,747</b> | <b>310,474</b> | <b><u>TOTAL RESOURCES</u></b>            |  | <b>250,000</b>  | <b>0</b>        | <b>0</b>                |

**Budget Document Report**

**01 - GENERAL FUND**

| 2024   | 2025   | 2026           | Department : 05 - Engineering | 2027            | 2027            | 2027                    |
|--------|--------|----------------|-------------------------------|-----------------|-----------------|-------------------------|
| ACTUAL | ACTUAL | AMENDED BUDGET | Section : 000 - No Section    | PROPOSED BUDGET | APPROVED BUDGET | COUNCIL BUDGET ADOPTION |
|        |        |                | Program: 000 - No Program     |                 |                 |                         |

**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 |

**Budget Document Report**

**01 - GENERAL FUND**

| 2024                                 | 2025             | 2026             | Department : 05 - Engineering   |   | 2027             | 2027            | 2027                    |
|--------------------------------------|------------------|------------------|---------------------------------|---|------------------|-----------------|-------------------------|
| ACTUAL                               | ACTUAL           | AMENDED BUDGET   | Section : 000 - No Section      |   | PROPOSED BUDGET  | APPROVED BUDGET | COUNCIL BUDGET ADOPTION |
|                                      |                  |                  | Program: 000 - No Program       |   |                  |                 |                         |
| 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                       |
| <b>985,898</b>                       | <b>1,141,277</b> | <b>1,631,638</b> | <b>TOTAL PERSONNEL SERVICES</b> |   | <b>1,709,829</b> | <b>0</b>        | <b>0</b>                |
| <b><u>MATERIALS AND SERVICES</u></b> |                  |                  |                                 |   |                  |                 |                         |
| 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%.  |                  |                 |                         |

**Budget Document Report**

**01 - GENERAL FUND**

| 2024           | 2025           | 2026           | Department : 05 - Engineering       |  | 2027            | 2027            | 2027                    |
|----------------|----------------|----------------|-------------------------------------|--|-----------------|-----------------|-------------------------|
| ACTUAL         | ACTUAL         | AMENDED BUDGET | Section : 000 - No Section          |  | PROPOSED BUDGET | APPROVED BUDGET | COUNCIL BUDGET ADOPTION |
|                |                |                | Program: 000 - No Program           |  |                 |                 |                         |
| 2,776          | 1,939          | 6,000          | 7720-10                             | <b>Repairs &amp; Maintenance - Building Maintenance</b>  | 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                                | <b>Professional Services</b>   | 35,000          | 0               | 0                       |
| 1,792          | 2,060          | 4,520          | 7750-01                             | <b>Professional Services - Audit &amp; other city-wide prof svc</b>  | 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                             | <b>Professional Services - Grants</b>  | 0               | 0               | 0                       |
|                |                |                |                                     | OEM Grant - Emergency Operations Plan  |                 |                 |                         |
| 7,942          | 5,405          | 5,100          | 7790-20                             | <b>Maintenance &amp; Rental Contracts - Community Development Center</b>   | 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                                | <b>M &amp; S Computer Charges</b>  | 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                             | <b>M &amp; S Computer Charges - Engineering</b>  | 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   |                 |                 |                         |
| <b>200,015</b> | <b>178,049</b> | <b>185,810</b> | <b>TOTAL MATERIALS AND SERVICES</b> |  | <b>173,705</b>  | <b>0</b>        | <b>0</b>                |

**Budget Document Report**

**01 - GENERAL FUND**

| 2024                         | 2025             | 2026             | Department : 05 - Engineering  | 2027             | 2027            | 2027                    |
|------------------------------|------------------|------------------|--|------------------|-----------------|-------------------------|
| ACTUAL                       | ACTUAL           | AMENDED BUDGET   | Section : 000 - No Section<br>Program: 000 - No Program  | PROPOSED BUDGET  | APPROVED BUDGET | COUNCIL BUDGET ADOPTION |
| <b><u>CAPITAL OUTLAY</u></b> |                  |                  |  |                  |                 |                         |
| 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                       |
| <b>527,641</b>               | <b>348,912</b>   | <b>3,839</b>     | <b><u>TOTAL CAPITAL OUTLAY</u></b>   | <b>13,398</b>    | <b>0</b>        | <b>0</b>                |
| <b>1,713,555</b>             | <b>1,668,238</b> | <b>1,821,287</b> | <b><u>TOTAL REQUIREMENTS</u></b>   | <b>1,896,931</b> | <b>0</b>        | <b>0</b>                |

# COMMUNITY DEVELOPMENT







## 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<br>Actual | FY 2025-26<br>Budget | FY 2026-27 Proposed<br>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**

| 2024                        | 2025         | 2026           | Department : 07 - Community Development |                                      | 2027            | 2027            | 2027                    |
|-----------------------------|--------------|----------------|---|--------------------------------------|-----------------|-----------------|-------------------------|
| ACTUAL                      | ACTUAL       | AMENDED BUDGET | Section : 001 - Administration          |                                      | PROPOSED BUDGET | APPROVED BUDGET | COUNCIL BUDGET ADOPTION |
|                             |              |                | Program: 000 - No Program               |                                      |                 |                 |                         |
| <b><u>RESOURCES</u></b>     |              |                |   |                                      |                 |                 |                         |
| <b><u>MISCELLANEOUS</u></b> |              |                |   |                                      |                 |                 |                         |
| 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                       |
| <b>2,076</b>                | <b>7,811</b> | <b>200</b>     | <b><u>TOTAL MISCELLANEOUS</u></b>       |                                      | <b>200</b>      | <b>0</b>        | <b>0</b>                |
| <b>2,076</b>                | <b>7,811</b> | <b>200</b>     | <b><u>TOTAL RESOURCES</u></b>           |                                      | <b>200</b>      | <b>0</b>        | <b>0</b>                |

**Budget Document Report**

**01 - GENERAL FUND**

| 2024                                 | 2025          | 2026           |  | 2027            | 2027            | 2027                    |
|--------------------------------------|---------------|----------------|--|-----------------|-----------------|-------------------------|
| ACTUAL                               | ACTUAL        | AMENDED BUDGET | Department : 07 - Community Development<br>Section : 001 - Administration<br>Program: 000 - No Program                   | PROPOSED BUDGET | APPROVED BUDGET | COUNCIL BUDGET ADOPTION |
| <b><u>REQUIREMENTS</u></b>           |               |                |  |                 |                 |                         |
| <b><u>PERSONNEL SERVICES</u></b>     |               |                |  |                 |                 |                         |
| -239                                 | 3,255         | 0              | 7000 Salaries & Wages  | 0               | 0               | 0                       |
| 24,463                               | 26,018        | 27,496         | 7000-05 Salaries & Wages - Regular Full Time<br>Community Development Director - 0.10 FTE<br>Planning Analyst - 0.15 FTE | 30,148          | 0               | 0                       |
| 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                       |
| <b>37,189</b>                        | <b>46,285</b> | <b>44,108</b>  | <b><u>TOTAL PERSONNEL SERVICES</u></b>   | <b>51,122</b>   | <b>0</b>        | <b>0</b>                |
| <b><u>MATERIALS AND SERVICES</u></b> |               |                |  |                 |                 |                         |
| 96                                   | 97            | 100            | 7515 City Services Charge expense  | 100             | 0               | 0                       |
| 0                                    | 1,920         | 1,000          | 7520 Public Notices & Printing<br>Committee Recruitment Ads  | 1,000           | 0               | 0                       |
| 288                                  | 209           | 100            | 7540 Employee Events<br>Costs shared city-wide for employee training, materials, and events.                             | 100             | 0               | 0                       |
| 0                                    | 0             | 0              | 7550 Travel & Education  | 0               | 0               | 0                       |
| 3,889                                | 3,968         | 5,400          | 7600 Utilities<br>Department's share of Community Development Center electricity expense.                                | 5,400           | 0               | 0                       |
| 6,814                                | 9,688         | 10,841         | 7610-05 Insurance - Liability  | 9,565           | 0               | 0                       |

**Budget Document Report**

**01 - GENERAL FUND**

| 2024          | 2025          | 2026           | Department : 07 - Community Development  |   | 2027            | 2027            | 2027                    |
|---------------|---------------|----------------|--|---|-----------------|-----------------|-------------------------|
| ACTUAL        | ACTUAL        | AMENDED BUDGET | Section : 001 - Administration   |   | PROPOSED BUDGET | APPROVED BUDGET | COUNCIL BUDGET ADOPTION |
|               |               |                | Program: 000 - No Program  |   |                 |                 |                         |
| 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%)                              |   |                 |                 |                         |
|               |               |                | Office 365 licensing - \$420   |   |                 |                 |                         |
|               |               |                | Replacement Computer Share - \$1500  |   |                 |                 |                         |
|               |               |                | Adobe Pro Renewals - \$200   |   |                 |                 |                         |
| <b>46,126</b> | <b>43,381</b> | <b>71,892</b>  | <b>TOTAL MATERIALS AND SERVICES</b>  |   | <b>64,456</b>   | <b>0</b>        | <b>0</b>                |

**Budget Document Report**

**01 - GENERAL FUND**

| 2024                         | 2025           | 2026           | Department : 07 - Community Development  | 2027            | 2027            | 2027                    |
|------------------------------|----------------|----------------|--|-----------------|-----------------|-------------------------|
| ACTUAL                       | ACTUAL         | AMENDED BUDGET | Section : 001 - Administration   | PROPOSED BUDGET | APPROVED BUDGET | COUNCIL BUDGET ADOPTION |
|                              |                |                | Program: 000 - No Program  |                 |                 |                         |
| <b><u>CAPITAL OUTLAY</u></b> |                |                |  |                 |                 |                         |
| 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                       |
| <b>21,956</b>                | <b>15,985</b>  | <b>402</b>     | <b><u>TOTAL CAPITAL OUTLAY</u></b>   | <b>446</b>      | <b>0</b>        | <b>0</b>                |
| <b>105,271</b>               | <b>105,651</b> | <b>116,402</b> | <b><u>TOTAL REQUIREMENTS</u></b>   | <b>116,025</b>  | <b>0</b>        | <b>0</b>                |

**Budget Document Report**

**01 - GENERAL FUND**

| 2024                               | 2025           | 2026           | Department : 07 - Community Development  |  | 2027            | 2027            | 2027                    |
|------------------------------------|----------------|----------------|--|--|-----------------|-----------------|-------------------------|
| ACTUAL                             | ACTUAL         | AMENDED BUDGET | Section : 025 - Current Planning         |  | PROPOSED BUDGET | APPROVED BUDGET | COUNCIL BUDGET ADOPTION |
|                                    |                |                | Program: 000 - No Program                |  |                 |                 |                         |
| <b><u>RESOURCES</u></b>            |                |                |  |  |                 |                 |                         |
| <b><u>LICENSES AND PERMITS</u></b> |                |                |  |  |                 |                 |                         |
| 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.                      |                 |                 |                         |
| <b>217,879</b>                     | <b>290,100</b> | <b>240,000</b> | <b><u>TOTAL LICENSES AND PERMITS</u></b> |  | <b>185,000</b>  | <b>0</b>        | <b>0</b>                |
| <b>217,879</b>                     | <b>290,100</b> | <b>240,000</b> | <b><u>TOTAL RESOURCES</u></b>            |  | <b>185,000</b>  | <b>0</b>        | <b>0</b>                |

**Budget Document Report**

**01 - GENERAL FUND**

| 2024                          | 2025           | 2026           | Department : 07 - Community Development   | 2027            | 2027            | 2027                    |
|-------------------------------|----------------|----------------|---|-----------------|-----------------|-------------------------|
| ACTUAL                        | ACTUAL         | AMENDED BUDGET | Section : 025 - Current Planning  | PROPOSED BUDGET | APPROVED BUDGET | COUNCIL BUDGET ADOPTION |
|                               |                |                | Program: 000 - No Program   |                 |                 |                         |
| <b>REQUIREMENTS</b>           |                |                |   |                 |                 |                         |
| <b>PERSONNEL SERVICES</b>     |                |                |   |                 |                 |                         |
| 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                       |
| <b>323,514</b>                | <b>399,575</b> | <b>516,501</b> | <b>TOTAL PERSONNEL SERVICES</b>   | <b>534,115</b>  | <b>0</b>        | <b>0</b>                |
| <b>MATERIALS AND SERVICES</b> |                |                |   |                 |                 |                         |
| 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. |                 |                 |                         |

**Budget Document Report**

**01 - GENERAL FUND**

| 2024   | 2025   | 2026           | Department : 07 - Community Development |  | 2027            | 2027            | 2027                    |
|--------|--------|----------------|---|--|-----------------|-----------------|-------------------------|
| ACTUAL | ACTUAL | AMENDED BUDGET | Section : 025 - Current Planning        |  | PROPOSED BUDGET | APPROVED BUDGET | COUNCIL BUDGET ADOPTION |
|        |        |                | Program: 000 - No Program               |  |                 |                 |                         |
| 4,995  | 6,247  | 7,000          | <b>7520</b>                             | <b>Public Notices &amp; Printing</b>   | 7,000           | 0               | 0                       |
|        |        |                |   | Legal notices for public hearings, public open houses, printing brochures, forms and surveys.                      |                 |                 |                         |
| 245    | 679    | 300            | <b>7540</b>                             | <b>Employee Events</b>   | 500             | 0               | 0                       |
|        |        |                |   | Costs shared city-wide for employee training, materials, and events.   |                 |                 |                         |
| 1,744  | 3,939  | 6,000          | <b>7550</b>                             | <b>Travel &amp; Education</b>  | 5,500           | 0               | 0                       |
|        |        |                |   | Memberships in professional organizations (APA, ORAPA, ULI, ICMA); staff training, Planning Commissioner training. |                 |                 |                         |
| 373    | 83     | 500            | <b>7590</b>                             | <b>Fuel - Vehicle &amp; Equipment</b>  | 250             | 0               | 0                       |
|        |        |                |   | Inspection Vehicle   |                 |                 |                         |
| 1,761  | 2,276  | 3,000          | <b>7620</b>                             | <b>Telecommunications</b>  | 2,750           | 0               | 0                       |
|        |        |                |   | Cell phones for planners (split 50/50 between current and long range planning)                                     |                 |                 |                         |
| 2,974  | 3,073  | 3,500          | <b>7660</b>                             | <b>Materials &amp; Supplies</b>  | 3,000           | 0               | 0                       |
|        |        |                |   | Office supplies and work station support.  |                 |                 |                         |
| 12,672 | 5,698  | 32,500         | <b>7750</b>                             | <b>Professional Services</b>   | 41,000          | 0               | 0                       |
|        |        |                |   | Contract Transportation Planning   |                 |                 | 25,000                  |
|        |        |                |   | Planning Fee Schedule Update   |                 |                 | 10,000                  |
|        |        |                |   | Transcriptionist - PC, LRC, HLC  |                 |                 | 6,000                   |
| 15     | 2      | 0              | <b>7750-01</b>                          | <b>Professional Services - Audit &amp; other city-wide prof svc</b>  | 0               | 0               | 0                       |
| 12,444 | 17,489 | 25,398         | <b>7840</b>                             | <b>M &amp; S Computer Charges</b>  | 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         | <b>7840-17</b>                          | <b>M &amp; S Computer Charges - Community Dev Current</b>  | 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  |                 |                 |                         |

**Budget Document Report**

**01 - GENERAL FUND**

| 2024    | 2025    | 2026              |  | 2027               | 2027               | 2027                          |
|---------|---------|-------------------|--|--------------------|--------------------|-------------------------------|
| ACTUAL  | ACTUAL  | AMENDED<br>BUDGET | Department : 07 - Community Development<br>Section : 025 - Current Planning<br>Program: 000 - No Program | PROPOSED<br>BUDGET | APPROVED<br>BUDGET | COUNCIL<br>BUDGET<br>ADOPTION |
|         |         |                   | Adobe Pro Renewals - \$1500  |                    |                    |                               |
| 46,944  | 51,035  | 107,298           | <b>TOTAL MATERIALS AND SERVICES</b>  | 107,037            | 0                  | 0                             |
|         |         |                   | <b>CAPITAL OUTLAY</b>  |                    |                    |                               |
| 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             | <b>TOTAL CAPITAL OUTLAY</b>  | 3,548              | 0                  | 0                             |
| 373,519 | 476,052 | 626,959           | <b>TOTAL REQUIREMENTS</b>  | 644,700            | 0                  | 0                             |

**Budget Document Report**

**01 - GENERAL FUND**

| 2024                               | 2025   | 2026           | Department : 07 - Community Development  |   | 2027            | 2027            | 2027                    |
|------------------------------------|--------|----------------|--|---|-----------------|-----------------|-------------------------|
| ACTUAL                             | ACTUAL | AMENDED BUDGET | Section : 028 - Long Range Planning      |   | PROPOSED BUDGET | APPROVED BUDGET | COUNCIL BUDGET ADOPTION |
|                                    |        |                | Program: 000 - No Program                |   |                 |                 |                         |
| <b><u>RESOURCES</u></b>            |        |                |  |   |                 |                 |                         |
| <b><u>LICENSES AND PERMITS</u></b> |        |                |  |   |                 |                 |                         |
| 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. Will fund replacement elsewhere in the community. |                 |                 |                         |
| 0                                  | 0      | 0              | <b><u>TOTAL LICENSES AND PERMITS</u></b> |   | 0               | 0               | 0                       |
| <b><u>INTERGOVERNMENTAL</u></b>    |        |                |  |   |                 |                 |                         |
| 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         | <b><u>TOTAL INTERGOVERNMENTAL</u></b>    |   | 241,000         | 0               | 0                       |
| <b><u>CHARGES FOR SERVICES</u></b> |        |                |  |   |                 |                 |                         |
| 250                                | 20     | 0              | 5410                                     | Sales   | 0               | 0               | 0                       |
| 250                                | 20     | 0              | <b><u>TOTAL CHARGES FOR SERVICES</u></b> |   | 0               | 0               | 0                       |
| 13,270                             | 68,500 | 16,000         | <b><u>TOTAL RESOURCES</u></b>            |   | 241,000         | 0               | 0                       |

**Budget Document Report**

**01 - GENERAL FUND**

| 2024  | 2025           | 2026           | Department : 07 - Community Development |   | 2027            | 2027            | 2027                    |
|---|----------------|----------------|---|---|-----------------|-----------------|-------------------------|
| ACTUAL  | ACTUAL         | AMENDED BUDGET | Section : 028 - Long Range Planning     |   | PROPOSED BUDGET | APPROVED BUDGET | COUNCIL BUDGET ADOPTION |
|   |                |                | Program: 000 - No Program               |   |                 |                 |                         |
| <b><u>REQUIREMENTS</u></b>  |                |                |   |   |                 |                 |                         |
| <b><u>PERSONNEL SERVICES</u></b>                                    |                |                |   |   |                 |                 |                         |
| 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                       |
| <b>289,226</b>  | <b>430,747</b> | <b>467,567</b> | <b><u>TOTAL PERSONNEL SERVICES</u></b>  |   | <b>564,756</b>  | <b>0</b>        | <b>0</b>                |

Budget Document Report

01 - GENERAL FUND

| 2024                                 | 2025    | 2026           | Department : 07 - Community Development |   | 2027            | 2027            | 2027                    |
|--------------------------------------|---------|----------------|---|---|-----------------|-----------------|-------------------------|
| ACTUAL                               | ACTUAL  | AMENDED BUDGET | Section : 028 - Long Range Planning     |   | PROPOSED BUDGET | APPROVED BUDGET | COUNCIL BUDGET ADOPTION |
| Program: 000 - No Program            |         |                |   |   |                 |                 |                         |
| <b><u>MATERIALS AND SERVICES</u></b> |         |                |   |   |                 |                 |                         |
| 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           |                 |                         |

**Budget Document Report**

**01 - GENERAL FUND**

| 2024                         | 2025           | 2026           | Department : 07 - Community Development    |  |       | 2027             | 2027            | 2027                    |
|------------------------------|----------------|----------------|--|--|-------|------------------|-----------------|-------------------------|
| ACTUAL                       | ACTUAL         | AMENDED BUDGET | Section : 028 - Long Range Planning        |  |       | PROPOSED BUDGET  | APPROVED BUDGET | COUNCIL BUDGET ADOPTION |
|                              |                |                | Program: 000 - No Program                  |  |       |                  |                 |                         |
| 3,622                        | 2,763          | 3,700          | <b>7840-18</b>                             | <b>M &amp; S Computer Charges - Community Dev Long Range</b>   |       | 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   |       |                  |                 |                         |
| <b>244,627</b>               | <b>249,101</b> | <b>503,215</b> | <b><u>TOTAL MATERIALS AND SERVICES</u></b> |  |       | <b>618,683</b>   | <b>0</b>        | <b>0</b>                |
| <b><u>CAPITAL OUTLAY</u></b> |                |                |  |  |       |                  |                 |                         |
| 2,210                        | 454            | 1,211          | <b>8750</b>                                | <b>Capital Outlay Computer Charges</b>   |       | 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   |                  |                 |                         |
| <b>2,210</b>                 | <b>454</b>     | <b>1,211</b>   | <b><u>TOTAL CAPITAL OUTLAY</u></b>         |  |       | <b>446</b>       | <b>0</b>        | <b>0</b>                |
| <b>536,063</b>               | <b>680,302</b> | <b>971,993</b> | <b><u>TOTAL REQUIREMENTS</u></b>           |  |       | <b>1,183,885</b> | <b>0</b>        | <b>0</b>                |

**Budget Document Report**

**01 - GENERAL FUND**

| 2024<br>ACTUAL   | 2025<br>ACTUAL | 2026<br>AMENDED<br>BUDGET | Department : 07 - Community Development<br>Section : 031 - Code Compliance<br>Program: 000 - No Program | 2027<br>PROPOSED<br>BUDGET | 2027<br>APPROVED<br>BUDGET | 2027<br>COUNCIL<br>BUDGET<br>ADOPTION |
|--|----------------|---------------------------|---|----------------------------|----------------------------|---------------------------------------|
| <b><u>RESOURCES</u></b>  |                |                           |   |                            |                            |                                       |
| <b><u>FINES AND FORFEITURES</u></b>  |                |                           |   |                            |                            |                                       |
| 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                     | <b><u>TOTAL FINES AND FORFEITURES</u></b>   | 7,500                      | 0                          | 0                                     |
| <b><u>MISCELLANEOUS</u></b>  |                |                           |   |                            |                            |                                       |
| 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                       | <b><u>TOTAL MISCELLANEOUS</u></b>   | 750                        | 0                          | 0                                     |
| 18,540   | 10,680         | 7,900                     | <b><u>TOTAL RESOURCES</u></b>   | 8,250                      | 0                          | 0                                     |

**Budget Document Report**

**01 - GENERAL FUND**

| 2024   | 2025   | 2026           | Department : 07 - Community Development |  | 2027            | 2027            | 2027                    |
|--------|--------|----------------|---|--|-----------------|-----------------|-------------------------|
| ACTUAL | ACTUAL | AMENDED BUDGET | Section : 031 - Code Compliance         |  | PROPOSED BUDGET | APPROVED BUDGET | COUNCIL BUDGET ADOPTION |
|        |        |                | Program : 000 - No Program              |  |                 |                 |                         |

**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        |
| <b>229,971</b>  | <b>130,911</b> | <b>147,742</b> | <b><u>TOTAL PERSONNEL SERVICES</u></b> |  | <b>157,216</b> | <b>0</b> | <b>0</b> |

**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. |     |       |      |                           |     |   |   |

**Budget Document Report**

**01 - GENERAL FUND**

| 2024                         | 2025          | 2026           | Department : 07 - Community Development |   | 2027            | 2027            | 2027                    |
|------------------------------|---------------|----------------|---|---|-----------------|-----------------|-------------------------|
| ACTUAL                       | ACTUAL        | AMENDED BUDGET | Section : 031 - Code Compliance         |   | PROPOSED BUDGET | APPROVED BUDGET | COUNCIL BUDGET ADOPTION |
|                              |               |                | Program: 000 - No Program               |   |                 |                 |                         |
| 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  |                 |                 |                         |
| <b>26,323</b>                | <b>13,509</b> | <b>27,831</b>  | <b>TOTAL MATERIALS AND SERVICES</b>     |   | <b>43,243</b>   | <b>0</b>        | <b>0</b>                |
| <b><u>CAPITAL OUTLAY</u></b> |               |                |   |   |                 |                 |                         |
| 680                          | 158           | 561            | 8750                                    | Capital Outlay Computer Charges   | 255             | 0               | 0                       |
|                              |               |                |   | I.S. Fund capital outlay costs shared city-wide   |                 |                 |                         |

**Budget Document Report**

**01 - GENERAL FUND**

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

**Budget Document Report**

**01 - GENERAL FUND**

| 2024                            | 2025           | 2026           | Department : 07 - Community Development | 2027            | 2027            | 2027                    |
|---------------------------------|----------------|----------------|---|-----------------|-----------------|-------------------------|
| ACTUAL                          | ACTUAL         | AMENDED BUDGET | Section : 035 - Economic Development    | PROPOSED BUDGET | APPROVED BUDGET | COUNCIL BUDGET ADOPTION |
|                                 |                |                | Program: 000 - No Program               |                 |                 |                         |
| <b><u>RESOURCES</u></b>         |                |                |   |                 |                 |                         |
| <b><u>INTERGOVERNMENTAL</u></b> |                |                |   |                 |                 |                         |
| 0                               | 160,000        | 0 4771         | Business Oregon (State)                 | 0               | 0               | 0                       |
| <b>0</b>                        | <b>160,000</b> | <b>0</b>       | <b><u>TOTAL INTERGOVERNMENTAL</u></b>   | <b>0</b>        | <b>0</b>        | <b>0</b>                |
| <b>0</b>                        | <b>160,000</b> | <b>0</b>       | <b><u>TOTAL RESOURCES</u></b>           | <b>0</b>        | <b>0</b>        | <b>0</b>                |

**Budget Document Report**

**01 - GENERAL FUND**

| 2024                                 | 2025           | 2026           |         | Department : 07 - Community Development                              | 2027            | 2027            | 2027                    |
|--------------------------------------|----------------|----------------|---------|--|-----------------|-----------------|-------------------------|
| ACTUAL                               | ACTUAL         | AMENDED BUDGET |         | Section : 035 - Economic Development                                 | PROPOSED BUDGET | APPROVED BUDGET | COUNCIL BUDGET ADOPTION |
|                                      |                |                |         | Program: 000 - No Program  |                 |                 |                         |
| <b><u>REQUIREMENTS</u></b>           |                |                |         |  |                 |                 |                         |
| <b><u>PERSONNEL SERVICES</u></b>     |                |                |         |  |                 |                 |                         |
| 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                       |
| <b>174,801</b>                       | <b>206,697</b> | <b>227,844</b> |         | <b><u>TOTAL PERSONNEL SERVICES</u></b>                               | <b>0</b>        | <b>0</b>        | <b>0</b>                |
| <b><u>MATERIALS AND SERVICES</u></b> |                |                |         |  |                 |                 |                         |
| 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          |                 |                         |

**Budget Document Report**

**01 - GENERAL FUND**

| 2024                         | 2025           | 2026           | Department : 07 - Community Development   | 2027            | 2027            | 2027                    |
|------------------------------|----------------|----------------|---|-----------------|-----------------|-------------------------|
| ACTUAL                       | ACTUAL         | AMENDED BUDGET | Section : 035 - Economic Development  | PROPOSED BUDGET | APPROVED BUDGET | COUNCIL BUDGET ADOPTION |
|                              |                |                | Program: 000 - No Program   |                 |                 |                         |
| 1,383                        | 1,943          | 1,665          | <b>7840 M &amp; S Computer Charges</b>  | 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            | <b>7840-14 M &amp; S Computer Charges - Community Dev Econ Development</b>  | 620             | 0               | 0                       |
|                              |                |                | Sent from Allocation "Materials & Services-Specific - IS Cost Allocation - M&S Specific (CD Econ Dvprmt)" (100.00%) | 620             |                 |                         |
|                              |                |                | Office 365 licensing - \$420  |                 |                 |                         |
|                              |                |                | Adobe Pro Renewals - \$200  |                 |                 |                         |
| <b>432,580</b>               | <b>442,352</b> | <b>495,765</b> | <b><u>TOTAL MATERIALS AND SERVICES</u></b>  | <b>98,193</b>   | <b>0</b>        | <b>0</b>                |
| <b><u>CAPITAL OUTLAY</u></b> |                |                |   |                 |                 |                         |
| 340                          | 79             | 281            | <b>8750 Capital Outlay Computer Charges</b>   | 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              | <b>8750-14 Capital Outlay Computer Charges - Community Dev Econ Development</b>                                     | 0               | 0               | 0                       |
| <b>340</b>                   | <b>79</b>      | <b>281</b>     | <b><u>TOTAL CAPITAL OUTLAY</u></b>  | <b>255</b>      | <b>0</b>        | <b>0</b>                |
| <b>607,722</b>               | <b>649,128</b> | <b>723,890</b> | <b><u>TOTAL REQUIREMENTS</u></b>  | <b>98,448</b>   | <b>0</b>        | <b>0</b>                |



# POLICE







## 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<br>Actual | FY 2025-26<br>Budget | FY 2026-27 Proposed<br>Budget |
|------------------------|----------------------|----------------------|-------------------------------|
| <b>Revenues</b>        | <b>\$622,106</b>     | <b>\$330,325</b>     | <b>\$236,735</b>              |
| 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                       |
| <b>Expenses</b>        | <b>\$11,314,353</b>  | <b>\$12,565,394</b>  | <b>\$12,711,229</b>           |
| 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      |

**Budget Document Report**

**01 - GENERAL FUND**

| 2024   | 2025           | 2026           | Department : 11 - Police                 |   | 2027            | 2027            | 2027                    |
|--|----------------|----------------|--|---|-----------------|-----------------|-------------------------|
| ACTUAL   | ACTUAL         | AMENDED BUDGET | Section : 040 - Chief's Office           |   | PROPOSED BUDGET | APPROVED BUDGET | COUNCIL BUDGET ADOPTION |
|  |                |                | Program: 501 - Administration            |   |                 |                 |                         |
| <b><u>RESOURCES</u></b>  |                |                |  |   |                 |                 |                         |
| <b><u>LICENSES AND PERMITS</u></b>   |                |                |  |   |                 |                 |                         |
| 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. |                |                |  |   |                 |                 |                         |
| <b>12,846</b>  | <b>16,247</b>  | <b>13,000</b>  | <b><u>TOTAL LICENSES AND PERMITS</u></b> |   | <b>13,000</b>   | <b>0</b>        | <b>0</b>                |
| <b><u>INTERGOVERNMENTAL</u></b>  |                |                |  |   |                 |                 |                         |
| 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                       |
| <b>58,433</b>  | <b>145,350</b> | <b>27,200</b>  | <b><u>TOTAL INTERGOVERNMENTAL</u></b>    |   | <b>27,000</b>   | <b>0</b>        | <b>0</b>                |
| <b><u>CHARGES FOR SERVICES</u></b>   |                |                |  |   |                 |                 |                         |
| 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.  |                |                |  |   |                 |                 |                         |
| <b>45,734</b>  | <b>53,340</b>  | <b>50,955</b>  | <b><u>TOTAL CHARGES FOR SERVICES</u></b> |   | <b>51,635</b>   | <b>0</b>        | <b>0</b>                |

**Budget Document Report**

**01 - GENERAL FUND**

| 2024                                 | 2025           | 2026           | Department : 11 - Police                   |   | 2027            | 2027            | 2027                    |
|--------------------------------------|----------------|----------------|--|---|-----------------|-----------------|-------------------------|
| ACTUAL                               | ACTUAL         | AMENDED BUDGET | Section : 040 - Chief's Office             |   | PROPOSED BUDGET | APPROVED BUDGET | COUNCIL BUDGET ADOPTION |
|                                      |                |                | Program: 501 - Administration              |   |                 |                 |                         |
| <b><u>MISCELLANEOUS</u></b>          |                |                |  |   |                 |                 |                         |
| 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 |                 |                 |                         |
| <b>233,519</b>                       | <b>232,798</b> | <b>147,000</b> | <b><u>TOTAL MISCELLANEOUS</u></b>          |   | <b>53,000</b>   | <b>0</b>        | <b>0</b>                |
| <b><u>OTHER FINANCING SOURCE</u></b> |                |                |  |   |                 |                 |                         |
| 0                                    | 12,000         | 8,000          | 6845                                       | Proceeds from asset sale  | 8,000           | 0               | 0                       |
|                                      |                |                |  | Sales of assets such as police vehicles   |                 |                 |                         |
| <b>0</b>                             | <b>12,000</b>  | <b>8,000</b>   | <b><u>TOTAL OTHER FINANCING SOURCE</u></b> |   | <b>8,000</b>    | <b>0</b>        | <b>0</b>                |
| <b>350,532</b>                       | <b>459,734</b> | <b>246,155</b> | <b><u>TOTAL RESOURCES</u></b>              |   | <b>152,635</b>  | <b>0</b>        | <b>0</b>                |

**Budget Document Report**

**01 - GENERAL FUND**

| 2024   | 2025   | 2026           | Department : 11 - Police       | 2027            | 2027            | 2027                    |
|--------|--------|----------------|--------------------------------|-----------------|-----------------|-------------------------|
| ACTUAL | ACTUAL | AMENDED BUDGET | Section : 040 - Chief's Office | PROPOSED BUDGET | APPROVED BUDGET | COUNCIL BUDGET ADOPTION |
|        |        |                | Program: 501 - Administration  |                 |                 |                         |

**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        |
| <b>504,640</b> | <b>539,261</b> | <b>491,869</b> |         | <b><u>TOTAL PERSONNEL SERVICES</u></b>                         | <b>627,839</b> | <b>0</b> | <b>0</b> |

**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.

**Budget Document Report**

**01 - GENERAL FUND**

| 2024    | 2025    | 2026           | Department : 11 - Police       |  | 2027            | 2027            | 2027                    |
|---------|---------|----------------|--------------------------------|--|-----------------|-----------------|-------------------------|
| ACTUAL  | ACTUAL  | AMENDED BUDGET | Section : 040 - Chief's Office |  | PROPOSED BUDGET | APPROVED BUDGET | COUNCIL BUDGET ADOPTION |
|         |         |                | Program: 501 - Administration  |  |                 |                 |                         |
| 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           |                 |                         |

**Budget Document Report**

**01 - GENERAL FUND**

| 2024                         | 2025             | 2026             | Department : 11 - Police  |  | 2027             | 2027            | 2027                    |
|------------------------------|------------------|------------------|---|--|------------------|-----------------|-------------------------|
| ACTUAL                       | ACTUAL           | AMENDED BUDGET   | Section : 040 - Chief's Office  |  | PROPOSED BUDGET  | APPROVED BUDGET | COUNCIL BUDGET ADOPTION |
|                              |                  |                  | Program: 501 - Administration   |  |                  |                 |                         |
|                              |                  |                  | 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                       |
| <b>562,290</b>               | <b>541,555</b>   | <b>552,791</b>   | <b>TOTAL MATERIALS AND SERVICES</b>   |  | <b>581,766</b>   | <b>0</b>        | <b>0</b>                |
| <b><u>CAPITAL OUTLAY</u></b> |                  |                  |   |  |                  |                 |                         |
| 0                            | 87,746           | 0                | 8720  | Equipment - Grants                                       | 0                | 0               | 0                       |
| <b>0</b>                     | <b>87,746</b>    | <b>0</b>         | <b>TOTAL CAPITAL OUTLAY</b>   |  | <b>0</b>         | <b>0</b>        | <b>0</b>                |
| <b><u>TRANSFERS OUT</u></b>  |                  |                  |   |  |                  |                 |                         |
| 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          |                 |                         |
| <b>577,972</b>               | <b>642,869</b>   | <b>703,438</b>   | <b>TOTAL TRANSFERS OUT</b>  |  | <b>732,892</b>   | <b>0</b>        | <b>0</b>                |
| <b>1,644,902</b>             | <b>1,811,431</b> | <b>1,748,098</b> | <b>TOTAL REQUIREMENTS</b>   |  | <b>1,942,497</b> | <b>0</b>        | <b>0</b>                |

Budget Document Report

01 - GENERAL FUND

| 2024   | 2025   | 2026           | Department : 11 - Police       |  | 2027            | 2027            | 2027                    |
|--------|--------|----------------|--------------------------------|--|-----------------|-----------------|-------------------------|
| ACTUAL | ACTUAL | AMENDED BUDGET | Section : 040 - Chief's Office |  | PROPOSED BUDGET | APPROVED BUDGET | COUNCIL BUDGET ADOPTION |
|        |        |                | Program: 580 - Records         |  |                 |                 |                         |

**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        |
| <b>334,885</b> | <b>350,102</b> | <b>375,581</b> | <b>TOTAL PERSONNEL SERVICES</b> |   | <b>390,343</b> | <b>0</b> | <b>0</b> |

**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 |

**Budget Document Report**

**01 - GENERAL FUND**

| 2024                             | 2025    | 2026              | Department : 11 - Police                   | 2027               | 2027               | 2027                          |
|----------------------------------|---------|-------------------|--|--------------------|--------------------|-------------------------------|
| ACTUAL                           | ACTUAL  | AMENDED<br>BUDGET | Section : 040 - Chief's Office             | PROPOSED<br>BUDGET | APPROVED<br>BUDGET | COUNCIL<br>BUDGET<br>ADOPTION |
|                                  |         |                   | Program: 580 - Records                     |                    |                    |                               |
| Budget Note: withdrew membership |         |                   |  |                    |                    |                               |
| 13,023                           | 15,452  | 20,850            | <b><u>TOTAL MATERIALS AND SERVICES</u></b> | 12,250             | 0                  | 0                             |
| 347,908                          | 365,554 | 396,431           | <b><u>TOTAL REQUIREMENTS</u></b>           | 402,593            | 0                  | 0                             |

Budget Document Report

01 - GENERAL FUND

| 2024   | 2025   | 2026           | Department : 11 - Police       |  | 2027            | 2027            | 2027                    |
|--------|--------|----------------|--------------------------------|--|-----------------|-----------------|-------------------------|
| ACTUAL | ACTUAL | AMENDED BUDGET | Section : 040 - Chief's Office |  | PROPOSED BUDGET | APPROVED BUDGET | COUNCIL BUDGET ADOPTION |
|        |        |                | Program: 589 - IS - Technology |  |                 |                 |                         |

**REQUIREMENTS**

**MATERIALS AND SERVICES**

|  |                |                |  |  |                |          |          |
|--|----------------|----------------|--|--|----------------|----------|----------|
| 85,728   | 126,310        | 113,254        | <b>7840</b>                                | <b>M &amp; S Computer Charges</b>          | 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        | <b>7840-20</b>                             | <b>M &amp; S Computer Charges - Police</b> | 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   |                |                |  |  |                |          |          |
| <b>213,001</b>   | <b>283,445</b> | <b>275,054</b> | <b><u>TOTAL MATERIALS AND SERVICES</u></b> |  | <b>287,153</b> | <b>0</b> | <b>0</b> |

**CAPITAL OUTLAY**

|   |       |        |             |  |        |   |   |
|---|-------|--------|-------------|--|--------|---|---|
| 21,084  | 5,132 | 18,562 | <b>8750</b> | <b>Capital Outlay Computer Charges</b> | 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**

| 2024    | 2025    | 2026           |         | Department : 11 - Police                 | 2027            | 2027            | 2027                    |
|---------|---------|----------------|---------|--|-----------------|-----------------|-------------------------|
| ACTUAL  | ACTUAL  | AMENDED BUDGET |         | Section : 040 - Chief's Office           | PROPOSED BUDGET | APPROVED BUDGET | COUNCIL BUDGET ADOPTION |
|         |         |                |         | Program: 589 - IS - Technology           |                 |                 |                         |
| 91,321  | 88,311  | 80,000         | 8750-20 | Capital Outlay Computer Charges - Police | 0               | 0               | 0                       |
| 112,404 | 93,443  | 98,562         |         | <b>TOTAL CAPITAL OUTLAY</b>              | 14,784          | 0               | 0                       |
| 325,405 | 376,887 | 373,616        |         | <b>TOTAL REQUIREMENTS</b>                | 301,938         | 0               | 0                       |

**Budget Document Report**

**01 - GENERAL FUND**

| 2024   | 2025   | 2026           |      | Department : 11 - Police   | 2027            | 2027            | 2027                    |
|--------|--------|----------------|------|--|-----------------|-----------------|-------------------------|
| ACTUAL | ACTUAL | AMENDED BUDGET |      | Section : 040 - Chief's Office   | PROPOSED BUDGET | APPROVED BUDGET | COUNCIL BUDGET ADOPTION |
|        |        |                |      | Program: 592 - Community Education   |                 |                 |                         |
|        |        |                |      | <b>REQUIREMENTS</b>  |                 |                 |                         |
|        |        |                |      | <b>MATERIALS AND SERVICES</b>  |                 |                 |                         |
| 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          |      | <b>TOTAL MATERIALS AND SERVICES</b>  | 4,000           | 0               | 0                       |
| 3,025  | 3,289  | 3,700          |      | <b>TOTAL REQUIREMENTS</b>  | 4,000           | 0               | 0                       |

**Budget Document Report**

**01 - GENERAL FUND**

| 2024   | 2025   | 2026           | Department : 11 - Police         |  | 2027            | 2027            | 2027                    |
|--------|--------|----------------|----------------------------------|--|-----------------|-----------------|-------------------------|
| ACTUAL | ACTUAL | AMENDED BUDGET | Section : 043 - Field Operations |  | PROPOSED BUDGET | APPROVED BUDGET | COUNCIL BUDGET ADOPTION |
|        |        |                | Program: 501 - Administration    |  |                 |                 |                         |

**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        |
| <b>206,808</b> | <b>225,568</b> | <b>242,847</b> | <b><u>TOTAL PERSONNEL SERVICES</u></b> |   | <b>250,369</b> | <b>0</b> | <b>0</b> |

**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 |

**Budget Document Report**

**01 - GENERAL FUND**

| 2024           | 2025           | 2026           | Department : 11 - Police            |  | 2027            | 2027            | 2027                    |
|----------------|----------------|----------------|-------------------------------------|--|-----------------|-----------------|-------------------------|
| ACTUAL         | ACTUAL         | AMENDED BUDGET | Section : 043 - Field Operations    |  | PROPOSED BUDGET | APPROVED BUDGET | COUNCIL BUDGET ADOPTION |
|                |                |                | Program: 501 - Administration       |  |                 |                 |                         |
| 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                       |
| <b>25,582</b>  | <b>24,671</b>  | <b>37,604</b>  | <b>TOTAL MATERIALS AND SERVICES</b> |  | <b>39,620</b>   | <b>0</b>        | <b>0</b>                |
| <b>232,391</b> | <b>250,239</b> | <b>280,451</b> | <b>TOTAL REQUIREMENTS</b>           |  | <b>289,989</b>  | <b>0</b>        | <b>0</b>                |

**Budget Document Report**

**01 - GENERAL FUND**

| 2024   | 2025   | 2026           | Department : 11 - Police         |  | 2027            | 2027            | 2027                    |
|--------|--------|----------------|----------------------------------|--|-----------------|-----------------|-------------------------|
| ACTUAL | ACTUAL | AMENDED BUDGET | Section : 043 - Field Operations |  | PROPOSED BUDGET | APPROVED BUDGET | COUNCIL BUDGET ADOPTION |
|        |        |                | Program: 553 - Patrol            |  |                 |                 |                         |

**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        |
| <b>5,109,578</b> | <b>5,265,493</b> | <b>6,348,526</b> | <b><u>TOTAL PERSONNEL SERVICES</u></b> |   | <b>6,379,484</b> | <b>0</b> | <b>0</b> |

**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 |

**Budget Document Report**

**01 - GENERAL FUND**

| 2024           | 2025           | 2026           | Department : 11 - Police            |   | 2027            | 2027            | 2027                    |
|----------------|----------------|----------------|-------------------------------------|---|-----------------|-----------------|-------------------------|
| ACTUAL         | ACTUAL         | AMENDED BUDGET | Section : 043 - Field Operations    |   | PROPOSED BUDGET | APPROVED BUDGET | COUNCIL BUDGET ADOPTION |
|                |                |                | Program: 553 - Patrol               |   |                 |                 |                         |
| 31,231         | 15,322         | 28,500         | <b>7630-05</b>                      | <b>Uniforms - Employee</b>  | 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         | <b>7660</b>                         | <b>Materials &amp; Supplies</b>   | 16,000          | 0               | 0                       |
|                |                |                |                                     | Batteries, USB, Form, Equip for Patrol  | 11,000          |                 |                         |
|                |                |                |                                     | Trauma Kit Supplies   | 5,000           |                 |                         |
| 0              | 2,550          | 0              | <b>7720</b>                         | <b>Repairs &amp; Maintenance</b>  | 2,700           | 0               | 0                       |
|                |                |                |                                     | Budget Note: Radar calibrations every other year  |                 |                 |                         |
|                |                |                |                                     | Radar repair/calibration  | 2,700           |                 |                         |
| 0              | 570            | 0              | <b>7720-10</b>                      | <b>Repairs &amp; Maintenance - Building Maintenance</b>   | 0               | 0               | 0                       |
| 54,697         | 50,290         | 70,000         | <b>7720-14</b>                      | <b>Repairs &amp; Maintenance - Vehicles</b>   | 72,500          | 0               | 0                       |
|                |                |                |                                     | Small and major repair, car washes, oil change, tires   | 72,500          |                 |                         |
| 0              | 0              | 2,500          | <b>7720-20</b>                      | <b>Repairs &amp; Maintenance - Vehicle Electronics</b>  | 0               | 0               | 0                       |
| 0              | 0              | 0              | <b>7750</b>                         | <b>Professional Services</b>  | 0               | 0               | 0                       |
| 53             | 9              | 0              | <b>7750-01</b>                      | <b>Professional Services - Audit &amp; other city-wide prof svc</b>                               | 0               | 0               | 0                       |
| 49,560         | 26,790         | 28,900         | <b>7800</b>                         | <b>M &amp; S Equipment</b>  | 29,100          | 0               | 0                       |
|                |                |                |                                     | Rifle Plates  | 12,800          |                 |                         |
|                |                |                |                                     | Motorola APX 4000 Batteries   | 5,200           |                 |                         |
|                |                |                |                                     | Handheld Lidar  | 5,000           |                 |                         |
|                |                |                |                                     | Ballistic Helmets   | 3,600           |                 |                         |
|                |                |                |                                     | Misc Patrol Items   | 2,500           |                 |                         |
| 0              | 0              | 0              | <b>7820</b>                         | <b>M &amp; S Equipment - Grants</b>   | 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           |                 |                         |
| <b>223,748</b> | <b>173,071</b> | <b>313,632</b> | <b>TOTAL MATERIALS AND SERVICES</b> |   | <b>263,500</b>  | <b>0</b>        | <b>0</b>                |

**Budget Document Report**

**01 - GENERAL FUND**

| 2024<br>ACTUAL               | 2025<br>ACTUAL   | 2026<br>AMENDED<br>BUDGET | Department : 11 - Police<br>Section : 043 - Field Operations<br>Program: 553 - Patrol | 2027<br>PROPOSED<br>BUDGET | 2027<br>APPROVED<br>BUDGET | 2027<br>COUNCIL<br>BUDGET<br>ADOPTION |
|------------------------------|------------------|---------------------------|---|----------------------------|----------------------------|---------------------------------------|
| <b><u>CAPITAL OUTLAY</u></b> |                  |                           |   |                            |                            |                                       |
| 51,220                       | 338,308          | 0 8850                    | Vehicles  | 168,000                    | 0                          | 0                                     |
|                              |                  |                           | Police Patrol Vehicle   | 84,000                     |                            |                                       |
|                              |                  |                           | Police Patrol Vehicle   | 84,000                     |                            |                                       |
| <b>51,220</b>                | <b>338,308</b>   | <b>0</b>                  | <b><u>TOTAL CAPITAL OUTLAY</u></b>  | <b>168,000</b>             | <b>0</b>                   | <b>0</b>                              |
| <b><u>DEBT SERVICE</u></b>   |                  |                           |   |                            |                            |                                       |
| 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                                     |
| <b>33,080</b>                | <b>0</b>         | <b>0</b>                  | <b><u>TOTAL DEBT SERVICE</u></b>  | <b>0</b>                   | <b>0</b>                   | <b>0</b>                              |
| <b>5,417,626</b>             | <b>5,776,872</b> | <b>6,662,158</b>          | <b><u>TOTAL REQUIREMENTS</u></b>  | <b>6,810,984</b>           | <b>0</b>                   | <b>0</b>                              |

**Budget Document Report**

**01 - GENERAL FUND**

| 2024<br>ACTUAL              | 2025<br>ACTUAL | 2026<br>AMENDED<br>BUDGET | Department : 11 - Police<br>Section : 043 - Field Operations<br>Program: 562 - Reserves | 2027<br>PROPOSED<br>BUDGET | 2027<br>APPROVED<br>BUDGET | 2027<br>COUNCIL<br>BUDGET<br>ADOPTION |
|-----------------------------|----------------|---------------------------|---|----------------------------|----------------------------|---------------------------------------|
| <b><u>RESOURCES</u></b>     |                |                           |   |                            |                            |                                       |
| <b><u>MISCELLANEOUS</u></b> |                |                           |   |                            |                            |                                       |
| 0                           | 2,197          | 0 6331                    | MVRT Academy Tuition  | 0                          | 0                          | 0                                     |
| <b>0</b>                    | <b>2,197</b>   | <b>0</b>                  | <b><u>TOTAL MISCELLANEOUS</u></b>   | <b>0</b>                   | <b>0</b>                   | <b>0</b>                              |
| <b>0</b>                    | <b>2,197</b>   | <b>0</b>                  | <b><u>TOTAL RESOURCES</u></b>   | <b>0</b>                   | <b>0</b>                   | <b>0</b>                              |

**Budget Document Report**

**01 - GENERAL FUND**

| 2024                                 | 2025          | 2026           |   | 2027            | 2027            | 2027                    |
|--------------------------------------|---------------|----------------|---|-----------------|-----------------|-------------------------|
| ACTUAL                               | ACTUAL        | AMENDED BUDGET | Department : 11 - Police<br>Section : 043 - Field Operations<br>Program: 562 - Reserves   | PROPOSED BUDGET | APPROVED BUDGET | COUNCIL BUDGET ADOPTION |
| <b><u>REQUIREMENTS</u></b>           |               |                |   |                 |                 |                         |
| <b><u>PERSONNEL SERVICES</u></b>     |               |                |   |                 |                 |                         |
| 8,575                                | 9,078         | 0              | 7000-15 Salaries & Wages - Temporary<br>Extra Help - Police Reserves - 0.20 FTE   | 15,624          | 0               | 0                       |
| 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                       |
| <b>9,770</b>                         | <b>10,173</b> | <b>1,015</b>   | <b><u>TOTAL PERSONNEL SERVICES</u></b>  | <b>20,453</b>   | <b>0</b>        | <b>0</b>                |
| <b><u>MATERIALS AND SERVICES</u></b> |               |                |   |                 |                 |                         |
| 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<br><br>This expenditure account is tied directly to the MVRT revenue account 01-011-043-562.6331<br>MVRT Academy Tuition | 0               | 0               | 0                       |
| <b>110</b>                           | <b>2,197</b>  | <b>0</b>       | <b><u>TOTAL MATERIALS AND SERVICES</u></b>  | <b>0</b>        | <b>0</b>        | <b>0</b>                |
| <b>9,880</b>                         | <b>12,370</b> | <b>1,015</b>   | <b><u>TOTAL REQUIREMENTS</u></b>  | <b>20,453</b>   | <b>0</b>        | <b>0</b>                |

**Budget Document Report**

**01 - GENERAL FUND**

| 2024                        | 2025   | 2026              | Department : 11 - Police                                  | 2027               | 2027               | 2027                          |
|-----------------------------|--------|-------------------|---|--------------------|--------------------|-------------------------------|
| ACTUAL                      | ACTUAL | AMENDED<br>BUDGET | Section : 043 - Field Operations<br>Program: 565 - Canine | PROPOSED<br>BUDGET | APPROVED<br>BUDGET | COUNCIL<br>BUDGET<br>ADOPTION |
| <b><u>RESOURCES</u></b>     |        |                   |   |                    |                    |                               |
| <b><u>MISCELLANEOUS</u></b> |        |                   |   |                    |                    |                               |
| 0                           | 0      | 0 6400            | Donations - Police  | 0                  | 0                  | 0                             |
| 0                           | 0      | 0                 | <b><u>TOTAL MISCELLANEOUS</u></b>                         | 0                  | 0                  | 0                             |
| 0                           | 0      | 0                 | <b><u>TOTAL RESOURCES</u></b>                             | 0                  | 0                  | 0                             |

**Budget Document Report**

**01 - GENERAL FUND**

| 2024                                 | 2025          | 2026           | Department : 11 - Police                   |  | 2027            | 2027            | 2027                    |
|--------------------------------------|---------------|----------------|--|--|-----------------|-----------------|-------------------------|
| ACTUAL                               | ACTUAL        | AMENDED BUDGET | Section : 043 - Field Operations           |  | PROPOSED BUDGET | APPROVED BUDGET | COUNCIL BUDGET ADOPTION |
|                                      |               |                | Program: 565 - Canine                      |  |                 |                 |                         |
| <b><u>REQUIREMENTS</u></b>           |               |                |  |  |                 |                 |                         |
| <b><u>MATERIALS AND SERVICES</u></b> |               |                |  |  |                 |                 |                         |
| 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 |                 |                 |                         |
| <b>11,556</b>                        | <b>15,578</b> | <b>16,225</b>  | <b><u>TOTAL MATERIALS AND SERVICES</u></b> |  | <b>21,575</b>   | <b>0</b>        | <b>0</b>                |
| <b><u>CAPITAL OUTLAY</u></b>         |               |                |  |  |                 |                 |                         |
| 7,658                                | 17,304        | 0              | 8710-15                                    | Equipment - Canine                                       | 0               | 0               | 0                       |
| 0                                    | 0             | 84,335         | 8850                                       | Vehicles   | 0               | 0               | 0                       |
| <b>7,658</b>                         | <b>17,304</b> | <b>84,335</b>  | <b><u>TOTAL CAPITAL OUTLAY</u></b>         |  | <b>0</b>        | <b>0</b>        | <b>0</b>                |
| <b>19,214</b>                        | <b>32,882</b> | <b>100,560</b> | <b><u>TOTAL REQUIREMENTS</u></b>           |  | <b>21,575</b>   | <b>0</b>        | <b>0</b>                |

**Budget Document Report**

**01 - GENERAL FUND**

| 2024   | 2025   | 2026           | Department : 11 - Police                   |  | 2027            | 2027            | 2027                    |
|--------|--------|----------------|--|--|-----------------|-----------------|-------------------------|
| ACTUAL | ACTUAL | AMENDED BUDGET | Section : 046 - Investigations and Support |  | PROPOSED BUDGET | APPROVED BUDGET | COUNCIL BUDGET ADOPTION |
|        |        |                | Program: 501 - Administration              |  |                 |                 |                         |

**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        |
| <b>434,161</b> | <b>499,000</b> | <b>522,875</b> | <b><u>TOTAL PERSONNEL SERVICES</u></b> |   | <b>540,639</b> | <b>0</b> | <b>0</b> |

**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            |        |   |   |

**Budget Document Report**

**01 - GENERAL FUND**

| 2024           | 2025           | 2026           | Department : 11 - Police                   |   | 2027            | 2027            | 2027                    |
|----------------|----------------|----------------|--|---|-----------------|-----------------|-------------------------|
| ACTUAL         | ACTUAL         | AMENDED BUDGET | Section : 046 - Investigations and Support |   | PROPOSED BUDGET | APPROVED BUDGET | COUNCIL BUDGET ADOPTION |
|                |                |                | Program: 501 - Administration              |   |                 |                 |                         |
| 1,126          | 1,199          | 800            | 7660                                       | <b>Materials &amp; Supplies</b>                                     | 4,000           | 0               | 0                       |
|                |                |                |  | Axon Taser 7 Batteries  | 3,000           |                 |                         |
|                |                |                |  | Office Supplies   | 1,000           |                 |                         |
| 190            | 0              | 1,000          | 7720-16                                    | <b>Repairs &amp; Maintenance - Radio &amp; Pagers</b>               | 1,000           | 0               | 0                       |
| 21,818         | 178,610        | 185,647        | 7750                                       | <b>Professional Services</b>  | 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                                    | <b>Professional Services - Audit &amp; other city-wide prof svc</b> | 0               | 0               | 0                       |
| 1,932          | 0              | 0              | 7800                                       | <b>M &amp; S Equipment</b>  | 0               | 0               | 0                       |
| 5,964          | 2,773          | 27,160         | 7800-06                                    | <b>M &amp; S Equipment - Weapons</b>                                | 4,600           | 0               | 0                       |
|                |                |                |  | Ballistic shield (replacement, handgun rated)                       | 2,800           |                 |                         |
|                |                |                |  | 40MM launcher (replacement)   | 1,800           |                 |                         |
| <b>50,660</b>  | <b>200,900</b> | <b>233,005</b> | <b>TOTAL MATERIALS AND SERVICES</b>        |   | <b>222,015</b>  | <b>0</b>        | <b>0</b>                |
| <b>484,821</b> | <b>699,900</b> | <b>755,880</b> | <b>TOTAL REQUIREMENTS</b>                  |   | <b>762,654</b>  | <b>0</b>        | <b>0</b>                |

**Budget Document Report**

**01 - GENERAL FUND**

| 2024   | 2025   | 2026           | Department :                               | 2027            | 2027            | 2027                    |
|--------|--------|----------------|--|-----------------|-----------------|-------------------------|
| ACTUAL | ACTUAL | AMENDED BUDGET | 11 - Police                                | PROPOSED BUDGET | APPROVED BUDGET | COUNCIL BUDGET ADOPTION |
|        |        |                | Section : 046 - Investigations and Support |                 |                 |                         |
|        |        |                | Program: 550 - Building Maintenance        |                 |                 |                         |

**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        |
| <b>62,553</b> | <b>0</b> | <b>0</b> |         | <b>TOTAL PERSONNEL SERVICES</b>                   | <b>0</b> | <b>0</b> | <b>0</b> |

**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 |   |   |
|        |        |        |         | Miscellaneous                                | 10,000 |   |   |

**Budget Document Report**

**01 - GENERAL FUND**

| 2024    | 2025    | 2026           | Department : 11 - Police                   | 2027            | 2027            | 2027                    |
|---------|---------|----------------|--|-----------------|-----------------|-------------------------|
| ACTUAL  | ACTUAL  | AMENDED BUDGET | Section : 046 - Investigations and Support | PROPOSED BUDGET | APPROVED BUDGET | COUNCIL BUDGET ADOPTION |
|         |         |                | Program: 550 - Building Maintenance        |                 |                 |                         |
|         |         |                | Building permits                           | 8,000           |                 |                         |
| 188,059 | 178,147 | 207,024        | <b>TOTAL MATERIALS AND SERVICES</b>        | 202,320         | 0               | 0                       |
| 250,612 | 178,147 | 207,024        | <b>TOTAL REQUIREMENTS</b>                  | 202,320         | 0               | 0                       |

**Budget Document Report**

**01 - GENERAL FUND**

| 2024   | 2025   | 2026           | Department : 11 - Police                   | 2027            | 2027            | 2027                    |
|--------|--------|----------------|--|-----------------|-----------------|-------------------------|
| ACTUAL | ACTUAL | AMENDED BUDGET | Section : 046 - Investigations and Support | PROPOSED BUDGET | APPROVED BUDGET | COUNCIL BUDGET ADOPTION |
|        |        |                | Program: 559 - Parking Enforcement         |                 |                 |                         |
|        |        |                | <b>RESOURCES</b>                           |                 |                 |                         |
|        |        |                | <b>FINES AND FORFEITURES</b>               |                 |                 |                         |
| 0      | 0      | 0 6115         | Code Enforcement                           | 0               | 0               | 0                       |
| 0      | 0      | 0              | <b>TOTAL FINES AND FORFEITURES</b>         | 0               | 0               | 0                       |
| 0      | 0      | 0              | <b>TOTAL RESOURCES</b>                     | 0               | 0               | 0                       |

Budget Document Report

01 - GENERAL FUND

| 2024   | 2025   | 2026           | Department : 11 - Police                   |  | 2027            | 2027            | 2027                    |
|--------|--------|----------------|--|--|-----------------|-----------------|-------------------------|
| ACTUAL | ACTUAL | AMENDED BUDGET | Section : 046 - Investigations and Support |  | PROPOSED BUDGET | APPROVED BUDGET | COUNCIL BUDGET ADOPTION |
|        |        |                | Program: 559 - Parking Enforcement         |  |                 |                 |                         |

**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        |
| <b>101,933</b> | <b>111,256</b> | <b>123,732</b> | <b>TOTAL PERSONNEL SERVICES</b> |  | <b>131,974</b> | <b>0</b> | <b>0</b> |

**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 |

**Budget Document Report**

**01 - GENERAL FUND**

| 2024    | 2025    | 2026           | Department : 11 - Police                   | 2027            | 2027            | 2027                    |
|---------|---------|----------------|--|-----------------|-----------------|-------------------------|
| ACTUAL  | ACTUAL  | AMENDED BUDGET | Section : 046 - Investigations and Support | PROPOSED BUDGET | APPROVED BUDGET | COUNCIL BUDGET ADOPTION |
|         |         |                | Program: 559 - Parking Enforcement         |                 |                 |                         |
|         |         |                | Dismantle and Disposal of Abandoned RV     | 50,000          |                 |                         |
| 142,951 | 28,612  | 46,950         | <b>TOTAL MATERIALS AND SERVICES</b>        | 56,750          | 0               | 0                       |
| 244,884 | 139,868 | 170,682        | <b>TOTAL REQUIREMENTS</b>                  | 188,724         | 0               | 0                       |

**Budget Document Report**

**01 - GENERAL FUND**

| 2024   | 2025   | 2026           | Department : 11 - Police                   |  | 2027            | 2027            | 2027                    |
|--------|--------|----------------|--|--|-----------------|-----------------|-------------------------|
| ACTUAL | ACTUAL | AMENDED BUDGET | Section : 046 - Investigations and Support |  | PROPOSED BUDGET | APPROVED BUDGET | COUNCIL BUDGET ADOPTION |
|        |        |                | Program: 568 - Investigations              |  |                 |                 |                         |

**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        |
| <b>1,123,443</b> | <b>1,201,835</b> | <b>1,385,218</b> | <b>TOTAL PERSONNEL SERVICES</b> |   | <b>1,280,215</b> | <b>0</b> | <b>0</b> |

**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**

| 2024                         | 2025             | 2026             | Department : 11 - Police                   |  | 2027             | 2027            | 2027                    |
|------------------------------|------------------|------------------|--|--|------------------|-----------------|-------------------------|
| ACTUAL                       | ACTUAL           | AMENDED BUDGET   | Section : 046 - Investigations and Support |  | PROPOSED BUDGET  | APPROVED BUDGET | COUNCIL BUDGET ADOPTION |
|                              |                  |                  | Program: 568 - Investigations              |  |                  |                 |                         |
| 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                       |
| <b>32,955</b>                | <b>23,406</b>    | <b>30,360</b>    | <b><u>TOTAL MATERIALS AND SERVICES</u></b> |  | <b>31,530</b>    | <b>0</b>        | <b>0</b>                |
| <b><u>CAPITAL OUTLAY</u></b> |                  |                  |  |  |                  |                 |                         |
| 0                            | 68,846           | 0                | 8850                                       | Vehicles   | 0                | 0               | 0                       |
| <b>0</b>                     | <b>68,846</b>    | <b>0</b>         | <b><u>TOTAL CAPITAL OUTLAY</u></b>         |  | <b>0</b>         | <b>0</b>        | <b>0</b>                |
| <b>1,156,398</b>             | <b>1,294,087</b> | <b>1,415,578</b> | <b><u>TOTAL REQUIREMENTS</u></b>           |  | <b>1,311,745</b> | <b>0</b>        | <b>0</b>                |

**Budget Document Report**

**01 - GENERAL FUND**

| 2024                            | 2025          | 2026              | Department : 11 - Police   |   | 2027               | 2027               | 2027                          |
|---------------------------------|---------------|-------------------|--|---|--------------------|--------------------|-------------------------------|
| ACTUAL                          | ACTUAL        | AMENDED<br>BUDGET | Section : 046 - Investigations and Support   |   | PROPOSED<br>BUDGET | APPROVED<br>BUDGET | COUNCIL<br>BUDGET<br>ADOPTION |
|                                 |               |                   | Program: 574 - School Resource   |   |                    |                    |                               |
| <b><u>RESOURCES</u></b>         |               |                   |  |   |                    |                    |                               |
| <b><u>INTERGOVERNMENTAL</u></b> |               |                   |  |   |                    |                    |                               |
| 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                             |
| <b>36,450</b>                   | <b>68,740</b> | <b>74,170</b>     | <b><u>TOTAL INTERGOVERNMENTAL</u></b>  |   | <b>73,600</b>      | <b>0</b>           | <b>0</b>                      |
| <b>36,450</b>                   | <b>68,740</b> | <b>74,170</b>     | <b><u>TOTAL RESOURCES</u></b>  |   | <b>73,600</b>      | <b>0</b>           | <b>0</b>                      |

**Budget Document Report**

**01 - GENERAL FUND**

| 2024                                 | 2025           | 2026           | Department : 11 - Police                   |  | 2027            | 2027            | 2027                    |
|--------------------------------------|----------------|----------------|--|--|-----------------|-----------------|-------------------------|
| ACTUAL                               | ACTUAL         | AMENDED BUDGET | Section : 046 - Investigations and Support |  | PROPOSED BUDGET | APPROVED BUDGET | COUNCIL BUDGET ADOPTION |
|                                      |                |                | Program: 574 - School Resource             |  |                 |                 |                         |
| <b><u>REQUIREMENTS</u></b>           |                |                |  |  |                 |                 |                         |
| <b><u>PERSONNEL SERVICES</u></b>     |                |                |  |  |                 |                 |                         |
| 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                       |
| <b>175,123</b>                       | <b>193,005</b> | <b>203,613</b> | <b><u>TOTAL PERSONNEL SERVICES</u></b>     |  | <b>206,365</b>  | <b>0</b>        | <b>0</b>                |
| <b><u>MATERIALS AND SERVICES</u></b> |                |                |  |  |                 |                 |                         |
| 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                       |
| <b>476</b>                           | <b>261</b>     | <b>1,550</b>   | <b><u>TOTAL MATERIALS AND SERVICES</u></b> |  | <b>1,550</b>    | <b>0</b>        | <b>0</b>                |
| <b>175,599</b>                       | <b>193,266</b> | <b>205,163</b> | <b><u>TOTAL REQUIREMENTS</u></b>           |  | <b>207,915</b>  | <b>0</b>        | <b>0</b>                |

**Budget Document Report**

**01 - GENERAL FUND**

| 2024                                 | 2025         | 2026           | Department : 11 - Police                   |   |       | 2027            | 2027            | 2027                    |
|--------------------------------------|--------------|----------------|--|---|-------|-----------------|-----------------|-------------------------|
| ACTUAL                               | ACTUAL       | AMENDED BUDGET | Section : 046 - Investigations and Support |   |       | PROPOSED BUDGET | APPROVED BUDGET | COUNCIL BUDGET ADOPTION |
|                                      |              |                | Program: 575 - Unmanned Aircraft System    |   |       |                 |                 |                         |
| <b><u>REQUIREMENTS</u></b>           |              |                |  |   |       |                 |                 |                         |
| <b><u>MATERIALS AND SERVICES</u></b> |              |                |  |   |       |                 |                 |                         |
| 3,121                                | 3,098        | 8,400          | 7550                                       | <b>Travel &amp; Education</b>                           |       | 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                                       | <b>Materials &amp; Supplies</b>                         |       | 2,500           | 0               | 0                       |
|                                      |              |                |  | Drone batteries (M30T, Avata)                           | 1,500 |                 |                 |                         |
|                                      |              |                |  | Misc supplies (cords, props, parts)                     | 1,000 |                 |                 |                         |
| 7,225                                | 3,243        | 10,000         | 7800                                       | <b>M &amp; S Equipment</b>                              |       | 10,000          | 0               | 0                       |
|                                      |              |                |  | Flight management software (for two M30Ts)              | 7,500 |                 |                 |                         |
|                                      |              |                |  | Misc repairs and/or replace Avata                       | 2,500 |                 |                 |                         |
| <b>10,362</b>                        | <b>7,167</b> | <b>21,900</b>  | <b><u>TOTAL MATERIALS AND SERVICES</u></b> |   |       | <b>20,900</b>   | <b>0</b>        | <b>0</b>                |
| <b><u>CAPITAL OUTLAY</u></b>         |              |                |  |   |       |                 |                 |                         |
| 12,489                               | 0            | 0              | 8710                                       | <b>Equipment</b>  |       | 0               | 0               | 0                       |
| <b>12,489</b>                        | <b>0</b>     | <b>0</b>       | <b><u>TOTAL CAPITAL OUTLAY</u></b>         |   |       | <b>0</b>        | <b>0</b>        | <b>0</b>                |
| <b>22,851</b>                        | <b>7,167</b> | <b>21,900</b>  | <b><u>TOTAL REQUIREMENTS</u></b>           |   |       | <b>20,900</b>   | <b>0</b>        | <b>0</b>                |

**Budget Document Report**

**01 - GENERAL FUND**

| 2024                               | 2025   | 2026              | Department : 11 - Police                   |  | 2027               | 2027               | 2027                          |
|------------------------------------|--------|-------------------|--|--|--------------------|--------------------|-------------------------------|
| ACTUAL                             | ACTUAL | AMENDED<br>BUDGET | Section : 046 - Investigations and Support |  | PROPOSED<br>BUDGET | APPROVED<br>BUDGET | COUNCIL<br>BUDGET<br>ADOPTION |
|                                    |        |                   | Program: 577 - In-Service                  |  |                    |                    |                               |
| <b><u>RESOURCES</u></b>            |        |                   |  |  |                    |                    |                               |
| <b><u>CHARGES FOR SERVICES</u></b> |        |                   |  |  |                    |                    |                               |
| 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            | <b><u>TOTAL CHARGES FOR SERVICES</u></b>   |  | 10,500             | 0                  | 0                             |
| 10,000                             | 10,500 | 10,000            | <b><u>TOTAL RESOURCES</u></b>              |  | 10,500             | 0                  | 0                             |

Budget Document Report

01 - GENERAL FUND

| 2024                          | 2025          | 2026           | Department : 11 - Police                   |  | 2027            | 2027            | 2027                    |
|-------------------------------|---------------|----------------|--|--|-----------------|-----------------|-------------------------|
| ACTUAL                        | ACTUAL        | AMENDED BUDGET | Section : 046 - Investigations and Support |  | PROPOSED BUDGET | APPROVED BUDGET | COUNCIL BUDGET ADOPTION |
|                               |               |                | Program: 577 - In-Service                  |  |                 |                 |                         |
| <b>REQUIREMENTS</b>           |               |                |  |  |                 |                 |                         |
| <b>MATERIALS AND SERVICES</b> |               |                |  |  |                 |                 |                         |
| 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                       |
| <b>51,076</b>                 | <b>30,411</b> | <b>63,705</b>  | <b>TOTAL MATERIALS AND SERVICES</b>        |  | <b>57,300</b>   | <b>0</b>        | <b>0</b>                |
| <b>51,076</b>                 | <b>30,411</b> | <b>63,705</b>  | <b>TOTAL REQUIREMENTS</b>                  |  | <b>57,300</b>   | <b>0</b>        | <b>0</b>                |

**Budget Document Report**

**01 - GENERAL FUND**

| 2024   | 2025   | 2026           | Department : 11 - Police                   |  | 2027            | 2027            | 2027                    |
|--------|--------|----------------|--|--|-----------------|-----------------|-------------------------|
| ACTUAL | ACTUAL | AMENDED BUDGET | Section : 046 - Investigations and Support |  | PROPOSED BUDGET | APPROVED BUDGET | COUNCIL BUDGET ADOPTION |
|        |        |                | Program: 583 - Evidence                    |  |                 |                 |                         |

**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        |
| <b>151,296</b> | <b>132,071</b> | <b>138,908</b> | <b><u>TOTAL PERSONNEL SERVICES</u></b> |   | <b>145,116</b> | <b>0</b> | <b>0</b> |

**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**

| 2024                         | 2025           | 2026           | Department : 11 - Police                   | 2027            | 2027            | 2027                    |
|------------------------------|----------------|----------------|--|-----------------|-----------------|-------------------------|
| ACTUAL                       | ACTUAL         | AMENDED BUDGET | Section : 046 - Investigations and Support | PROPOSED BUDGET | APPROVED BUDGET | COUNCIL BUDGET ADOPTION |
|                              |                |                | Program: 583 - Evidence                    |                 |                 |                         |
| 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                       |
| <b>14,328</b>                | <b>6,938</b>   | <b>17,550</b>  | <b>TOTAL MATERIALS AND SERVICES</b>        | <b>17,550</b>   | <b>0</b>        | <b>0</b>                |
| <b><u>CAPITAL OUTLAY</u></b> |                |                |  |                 |                 |                         |
| 0                            | 0              | 0 8850         | Vehicles                                   | 0               | 0               | 0                       |
| <b>0</b>                     | <b>0</b>       | <b>0</b>       | <b>TOTAL CAPITAL OUTLAY</b>                | <b>0</b>        | <b>0</b>        | <b>0</b>                |
| <b>165,624</b>               | <b>139,009</b> | <b>156,458</b> | <b>TOTAL REQUIREMENTS</b>                  | <b>162,666</b>  | <b>0</b>        | <b>0</b>                |

**Budget Document Report**

**01 - GENERAL FUND**

| 2024                                 | 2025         | 2026           | Department : 11 - Police                   | 2027            | 2027            | 2027                    |
|--------------------------------------|--------------|----------------|--|-----------------|-----------------|-------------------------|
| ACTUAL                               | ACTUAL       | AMENDED BUDGET | Section : 046 - Investigations and Support | PROPOSED BUDGET | APPROVED BUDGET | COUNCIL BUDGET ADOPTION |
|                                      |              |                | Program: 586 - Professional Standards      |                 |                 |                         |
| <b><u>REQUIREMENTS</u></b>           |              |                |  |                 |                 |                         |
| <b><u>MATERIALS AND SERVICES</u></b> |              |                |  |                 |                 |                         |
| 2,975                                | 2,975        | 2,975 7660     | Materials & Supplies                       | 2,975           | 0               | 0                       |
|                                      |              |                | NWAA Accreditation                         | 2,975           |                 |                         |
| <b>2,975</b>                         | <b>2,975</b> | <b>2,975</b>   | <b>TOTAL MATERIALS AND SERVICES</b>        | <b>2,975</b>    | <b>0</b>        | <b>0</b>                |
| <b>2,975</b>                         | <b>2,975</b> | <b>2,975</b>   | <b>TOTAL REQUIREMENTS</b>                  | <b>2,975</b>    | <b>0</b>        | <b>0</b>                |



# MUNICIPAL COURT

CHAMBER COURTROOM  
ENTER ON SECOND STREET → ♿





## 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<br>Actual | FY 2025-26<br>Budget | FY 2026-27 Proposed<br>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**

| 2024   | 2025    | 2026           | Department : 13 - Municipal Court         |                                | 2027            | 2027            | 2027                    |
|--|---------|----------------|---|--------------------------------|-----------------|-----------------|-------------------------|
| ACTUAL   | ACTUAL  | AMENDED BUDGET | Section : 060 - Court                     |                                | PROPOSED BUDGET | APPROVED BUDGET | COUNCIL BUDGET ADOPTION |
|  |         |                | Program: 000 - No Program                 |                                |                 |                 |                         |
| <b><u>RESOURCES</u></b>  |         |                |   |                                |                 |                 |                         |
| <b><u>INTERGOVERNMENTAL</u></b>  |         |                |   |                                |                 |                 |                         |
| 0  | 0       | 0              | 4597                                      | US Department of Justice       | 0               | 0               | 0                       |
| 0  | 0       | 0              | <b><u>TOTAL INTERGOVERNMENTAL</u></b>     |                                | 0               | 0               | 0                       |
| <b><u>FINES AND FORFEITURES</u></b>  |         |                |   |                                |                 |                 |                         |
| 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        | <b><u>TOTAL FINES AND FORFEITURES</u></b> |                                | 352,000         | 0               | 0                       |
| <b><u>MISCELLANEOUS</u></b>  |         |                |   |                                |                 |                 |                         |
| 186  | 463     | 200            | 6600-93                                   | Other Income - Municipal Court | 500             | 0               | 0                       |
| 186  | 463     | 200            | <b><u>TOTAL MISCELLANEOUS</u></b>         |                                | 500             | 0               | 0                       |
| 360,771  | 356,782 | 263,700        | <b><u>TOTAL RESOURCES</u></b>             |                                | 352,500         | 0               | 0                       |

**Budget Document Report**

**01 - GENERAL FUND**

| 2024                                 | 2025           | 2026           | Department : 13 - Municipal Court |   | 2027            | 2027            | 2027                    |
|--------------------------------------|----------------|----------------|-----------------------------------|---|-----------------|-----------------|-------------------------|
| ACTUAL                               | ACTUAL         | AMENDED BUDGET | Section : 060 - Court             |   | PROPOSED BUDGET | APPROVED BUDGET | COUNCIL BUDGET ADOPTION |
|                                      |                |                | Program: 000 - No Program         |   |                 |                 |                         |
| <b><u>REQUIREMENTS</u></b>           |                |                |                                   |   |                 |                 |                         |
| <b><u>PERSONNEL SERVICES</u></b>     |                |                |                                   |   |                 |                 |                         |
| 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                       |
| <b>565,379</b>                       | <b>504,744</b> | <b>664,681</b> | <b>TOTAL PERSONNEL SERVICES</b>   |   | <b>676,485</b>  | <b>0</b>        | <b>0</b>                |
| <b><u>MATERIALS AND SERVICES</u></b> |                |                |                                   |   |                 |                 |                         |
| 0                                    | 29             | 250            | 7510                              | Service Fees                                      | 250             | 0               | 0                       |

**Budget Document Report**

**01 - GENERAL FUND**

| 2024   | 2025   | 2026           | Department : 13 - Municipal Court |   | 2027            | 2027            | 2027                    |
|--------|--------|----------------|-----------------------------------|---|-----------------|-----------------|-------------------------|
| ACTUAL | ACTUAL | AMENDED BUDGET | Section : 060 - Court             |   | PROPOSED BUDGET | APPROVED BUDGET | COUNCIL BUDGET ADOPTION |
|        |        |                | Program: 000 - No Program         |   |                 |                 |                         |
| 377    | 509    | 500            | <b>7540</b>                       | <b>Employee Events</b>  | 800             | 0               | 0                       |
|        |        |                |                                   | Costs shared city-wide for employee training, materials, and events.  |                 |                 |                         |
| 2,402  | 2,257  | 7,000          | <b>7550</b>                       | <b>Travel &amp; Education</b>   | 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          | <b>7610-05</b>                    | <b>Insurance - Liability</b>  | 2,751           | 0               | 0                       |
| 0      | 0      | 0              | <b>7610-11</b>                    | <b>Insurance - Cyber liability</b>  | 127             | 0               | 0                       |
| 4,988  | 4,881  | 6,000          | <b>7620</b>                       | <b>Telecommunications</b>   | 4,000           | 0               | 0                       |
| 1,448  | 1,841  | 4,000          | <b>7630</b>                       | <b>Uniforms</b>   | 1,600           | 0               | 0                       |
| 6,499  | 8,746  | 20,000         | <b>7660-05</b>                    | <b>Materials &amp; Supplies - Office Supplies</b>   | 10,000          | 0               | 0                       |
| 1,951  | 3,718  | 6,500          | <b>7660-15</b>                    | <b>Materials &amp; Supplies - Postage</b>   | 6,500           | 0               | 0                       |
| 1,476  | 4,315  | 2,000          | <b>7750</b>                       | <b>Professional Services</b>  | 2,500           | 0               | 0                       |
| 1,284  | 1,271  | 1,660          | <b>7750-01</b>                    | <b>Professional Services - Audit &amp; other city-wide prof svc</b>   | 1,240           | 0               | 0                       |
|        |        |                |                                   | Costs shared city-wide for audit, Section 125 plan administrative fees, and other miscellaneous professional service expenses   |                 |                 |                         |
| 0      | 0      | 0              | <b>7750-04</b>                    | <b>Professional Services - Grants</b>   | 0               | 0               | 0                       |
| 2,175  | 1,230  | 2,500          | <b>7750-12</b>                    | <b>Professional Services - Contract Judge</b>   | 2,000           | 0               | 0                       |
|        |        |                |                                   | Back-up Judge if necessary to cover Judge's absences.   |                 |                 |                         |
| 29,625 | 27,075 | 40,000         | <b>7750-15</b>                    | <b>Professional Services - Court Appointed Attorney</b>   | 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            | <b>7750-21</b>                    | <b>Professional Services - Security</b>   | 200             | 0               | 0                       |
|        |        |                |                                   | Security contract to provide panic button monitoring.   |                 |                 |                         |
| 40     | 0      | 0              | <b>7750-22</b>                    | <b>Professional Services - Peer Court Assessment</b>  | 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          | <b>7800</b>                       | <b>M &amp; S Equipment</b>  | 1,500           | 0               | 0                       |
| 11,062 | 15,546 | 9,993          | <b>7840</b>                       | <b>M &amp; S Computer Charges</b>   | 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          |                 |                         |

**Budget Document Report**

**01 - GENERAL FUND**

| 2024                         | 2025           | 2026           | Department : 13 - Municipal Court   |   |  | 2027            | 2027            | 2027                    |
|------------------------------|----------------|----------------|-------------------------------------|---|--|-----------------|-----------------|-------------------------|
| ACTUAL                       | ACTUAL         | AMENDED BUDGET | Section : 060 - Court               |   |  | PROPOSED BUDGET | APPROVED BUDGET | COUNCIL BUDGET ADOPTION |
|                              |                |                | Program: 000 - No Program           |   |  |                 |                 |                         |
| 13,366                       | 17,137         | 29,700         | 7840-25                             | <b>M &amp; S Computer Charges - Municipal Court</b>   |  | 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                                | <b>Trial Expense</b>  |  | 2,000           | 0               | 0                       |
|                              |                |                |                                     | Juror, witness, and special interpreter fees for Municipal Court jury and non-jury trials.                      |  |                 |                 |                         |
| <b>80,443</b>                | <b>93,953</b>  | <b>137,998</b> | <b>TOTAL MATERIALS AND SERVICES</b> |   |  | <b>170,362</b>  | <b>0</b>        | <b>0</b>                |
| <b><u>CAPITAL OUTLAY</u></b> |                |                |                                     |   |  |                 |                 |                         |
| 2,720                        | 632            | 2,044          | 8750                                | <b>Capital Outlay Computer Charges</b>  |  | 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                             | <b>Capital Outlay Computer Charges - Municipal Court</b>  |  | 0               | 0               | 0                       |
| <b>2,720</b>                 | <b>632</b>     | <b>2,044</b>   | <b>TOTAL CAPITAL OUTLAY</b>         |   |  | <b>1,912</b>    | <b>0</b>        | <b>0</b>                |
| <b>648,543</b>               | <b>599,329</b> | <b>804,723</b> | <b>TOTAL REQUIREMENTS</b>           |   |  | <b>848,759</b>  | <b>0</b>        | <b>0</b>                |

**Budget Document Report**

**01 - GENERAL FUND**

| 2024                                | 2025   | 2026              |   | 2027               | 2027               | 2027                          |
|-------------------------------------|--------|-------------------|---|--------------------|--------------------|-------------------------------|
| ACTUAL                              | ACTUAL | AMENDED<br>BUDGET | Department : 13 - Municipal Court<br>Section : 063 - Parking Tickets<br>Program: 000 - No Program | PROPOSED<br>BUDGET | APPROVED<br>BUDGET | COUNCIL<br>BUDGET<br>ADOPTION |
| <b><u>RESOURCES</u></b>             |        |                   |   |                    |                    |                               |
| <b><u>FINES AND FORFEITURES</u></b> |        |                   |   |                    |                    |                               |
| 17,740                              | 14,384 | 12,000            | 6130 Parking Tickets<br>Downtown Parking Patrol and Police Officer parking citations revenue.     | 15,000             | 0                  | 0                             |
| 17,740                              | 14,384 | 12,000            | <b><u>TOTAL FINES AND FORFEITURES</u></b>   | 15,000             | 0                  | 0                             |
| 17,740                              | 14,384 | 12,000            | <b><u>TOTAL RESOURCES</u></b>   | 15,000             | 0                  | 0                             |

**Budget Document Report**

**01 - GENERAL FUND**

| 2024                                 | 2025         | 2026           | Department : 13 - Municipal Court          |  | 2027            | 2027            | 2027                    |
|--------------------------------------|--------------|----------------|--|--|-----------------|-----------------|-------------------------|
| ACTUAL                               | ACTUAL       | AMENDED BUDGET | Section : 063 - Parking Tickets            |  | PROPOSED BUDGET | APPROVED BUDGET | COUNCIL BUDGET ADOPTION |
|                                      |              |                | Program: 000 - No Program                  |  |                 |                 |                         |
| <b><u>REQUIREMENTS</u></b>           |              |                |  |  |                 |                 |                         |
| <b><u>PERSONNEL SERVICES</u></b>     |              |                |  |  |                 |                 |                         |
| 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                       |
| <b>5,865</b>                         | <b>6,695</b> | <b>6,638</b>   | <b><u>TOTAL PERSONNEL SERVICES</u></b>     |  | <b>6,936</b>    | <b>0</b>        | <b>0</b>                |
| <b><u>MATERIALS AND SERVICES</u></b> |              |                |  |  |                 |                 |                         |
| 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                       |
| <b>1</b>                             | <b>0</b>     | <b>0</b>       | <b><u>TOTAL MATERIALS AND SERVICES</u></b> |  | <b>0</b>        | <b>0</b>        | <b>0</b>                |
| <b>5,867</b>                         | <b>6,695</b> | <b>6,638</b>   | <b><u>TOTAL REQUIREMENTS</u></b>           |  | <b>6,936</b>    | <b>0</b>        | <b>0</b>                |





# PARKS & RECREATION





## 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<br>Actual | FY 2025-26<br>Budget | FY 2026-27 Proposed<br>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**

| 2024   | 2025          | 2026           | Department : 17 - Parks & Recreation |   | 2027            | 2027            | 2027                    |
|--|---------------|----------------|--------------------------------------|---|-----------------|-----------------|-------------------------|
| ACTUAL   | ACTUAL        | AMENDED BUDGET | Section : 001 - Administration       |   | PROPOSED BUDGET | APPROVED BUDGET | COUNCIL BUDGET ADOPTION |
|  |               |                | Program: 000 - No Program            |   |                 |                 |                         |
| <b><u>RESOURCES</u></b>  |               |                |                                      |   |                 |                 |                         |
| <b><u>MISCELLANEOUS</u></b>  |               |                |                                      |   |                 |                 |                         |
| 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  |               |                |                                      |   |                 |                 |                         |
| <b>28,859</b>  | <b>26,354</b> | <b>35,000</b>  | <b><u>TOTAL MISCELLANEOUS</u></b>    |   | <b>31,000</b>   | <b>0</b>        | <b>0</b>                |
| <b>28,859</b>  | <b>26,354</b> | <b>35,000</b>  | <b><u>TOTAL RESOURCES</u></b>        |   | <b>31,000</b>   | <b>0</b>        | <b>0</b>                |

Budget Document Report

01 - GENERAL FUND

| 2024   | 2025           | 2026           | Department : 17 - Parks & Recreation                                   | 2027            | 2027            | 2027                    |
|--|----------------|----------------|--|-----------------|-----------------|-------------------------|
| ACTUAL   | ACTUAL         | AMENDED BUDGET | Section : 001 - Administration   | PROPOSED BUDGET | APPROVED BUDGET | COUNCIL BUDGET ADOPTION |
|  |                |                | Program: 000 - No Program  |                 |                 |                         |
| <b>REQUIREMENTS</b>  |                |                |  |                 |                 |                         |
| <b>PERSONNEL SERVICES</b>  |                |                |  |                 |                 |                         |
| 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                       |
| <b>221,019</b>   | <b>236,877</b> | <b>243,668</b> | <b>TOTAL PERSONNEL SERVICES</b>  | <b>253,002</b>  | <b>0</b>        | <b>0</b>                |
| <b>MATERIALS AND SERVICES</b>  |                |                |  |                 |                 |                         |
| 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.             |                |                |  |                 |                 |                         |

**Budget Document Report**

**01 - GENERAL FUND**

| 2024   | 2025   | 2026           | Department : 17 - Parks & Recreation |  | 2027            | 2027            | 2027                    |
|--------|--------|----------------|--------------------------------------|--|-----------------|-----------------|-------------------------|
| ACTUAL | ACTUAL | AMENDED BUDGET | Section : 001 - Administration       |  | PROPOSED BUDGET | APPROVED BUDGET | COUNCIL BUDGET ADOPTION |
|        |        |                | Program: 000 - No Program            |  |                 |                 |                         |
| 9,450  | 10,549 | 12,000         | 7550                                 | <b>Travel &amp; Education</b>  | 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                              | <b>Insurance - Liability</b>   | 2,183           | 0               | 0                       |
| 372    | 448    | 552            | 7610-10                              | <b>Insurance - Property</b>  | 454             | 0               | 0                       |
| 0      | 0      | 0              | 7610-11                              | <b>Insurance - Cyber liability</b>   | 101             | 0               | 0                       |
| 763    | 2,255  | 1,400          | 7620                                 | <b>Telecommunications</b>  | 1,920           | 0               | 0                       |
|        |        |                |                                      | Verizon cell phone plan  | 1,920           |                 |                         |
| 1,007  | 3,010  | 1,500          | 7660                                 | <b>Materials &amp; Supplies</b>  | 1,500           | 0               | 0                       |
| 0      | 0      | 0              | 7680                                 | <b>Materials &amp; Supplies - Donations</b>  | 0               | 0               | 0                       |
|        |        |                |                                      | Matching line for admin donations - 6420   |                 |                 |                         |
| 13,600 | 63,198 | 178,108        | 7750                                 | <b>Professional Services</b>   | 100,559         | 0               | 0                       |
|        |        |                |                                      | CPR dollars to support a future general obligation bond.   |                 |                 |                         |
| 4,010  | 5,372  | 7,550          | 7750-01                              | <b>Professional Services - Audit &amp; other city-wide prof svc</b>  | 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                              | <b>Professional Services - Grants</b>  | 0               | 0               | 0                       |
| 1,383  | 1,943  | 3,331          | 7840                                 | <b>M &amp; S Computer Charges</b>  | 4,747           | 0               | 0                       |
|        |        |                |                                      | I.S. Fund materials & supplies costs shared city-wide  |                 |                 |                         |

**Budget Document Report**

**01 - GENERAL FUND**

| 2024                         | 2025           | 2026           | Department : 17 - Parks & Recreation  |  | 2027            | 2027            | 2027                    |
|------------------------------|----------------|----------------|---|--|-----------------|-----------------|-------------------------|
| ACTUAL                       | ACTUAL         | AMENDED BUDGET | Section : 001 - Administration  |  | PROPOSED BUDGET | APPROVED BUDGET | COUNCIL BUDGET ADOPTION |
|                              |                |                | Program: 000 - No Program   |  |                 |                 |                         |
|                              |                |                | Sent from Allocation "Materials & Services-Shared - IS Cost Allocation - M&S Shared (General Fund)" (0.99%)   |  | 4,747           |                 |                         |
| 1,497                        | 1,557          | 6,500          | <b>7840-35</b>  | <b>M &amp; S Computer Charges - Parks &amp; Rec Administration</b> | 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          | <b>8137</b>   | <b>Scholarships Utilized</b>                                       | 8,000           | 0               | 0                       |
|                              |                |                | Parks & Recreation Scholarships matched with revenue account #6420-05 Donations - Parks & Recreation Scholarships   |  |                 |                 |                         |
| 15,545                       | 20,665         | 25,000         | <b>8138</b>   | <b>Sponsorships Utilized</b>                                       | 20,000          | 0               | 0                       |
|                              |                |                | Parks & Recreation Sponsorships matched with revenue account #6420-06 Donations - Parks & Recreation Sponsorships   |  |                 |                 |                         |
| 15,830                       | 27,001         | 30,000         | <b>8140</b>   | <b>Community Events</b>  | 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           |                 |                         |
| <b>177,638</b>               | <b>255,661</b> | <b>337,433</b> | <b>TOTAL MATERIALS AND SERVICES</b>   |  | <b>214,464</b>  | <b>0</b>        | <b>0</b>                |
| <b><u>CAPITAL OUTLAY</u></b> |                |                |   |  |                 |                 |                         |
| 340                          | 79             | 382            | <b>8750</b>   | <b>Capital Outlay Computer Charges</b>                             | 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              | <b>8850-15</b>  | <b>Vehicles - Grants</b>   | 0               | 0               | 0                       |

**Budget Document Report**

**01 - GENERAL FUND**

| 2024           | 2025           | 2026           | Department : 17 - Parks & Recreation | 2027            | 2027            | 2027                    |
|----------------|----------------|----------------|--------------------------------------|-----------------|-----------------|-------------------------|
| ACTUAL         | ACTUAL         | AMENDED BUDGET | Section : 001 - Administration       | PROPOSED BUDGET | APPROVED BUDGET | COUNCIL BUDGET ADOPTION |
|                |                |                | Program: 000 - No Program            |                 |                 |                         |
| 0              | 10,000         | 0 8900         | Land Acquisition                     | 0               | 0               | 0                       |
| <b>340</b>     | <b>42,765</b>  | <b>382</b>     | <b>TOTAL CAPITAL OUTLAY</b>          | <b>510</b>      | <b>0</b>        | <b>0</b>                |
| <b>398,998</b> | <b>535,303</b> | <b>581,483</b> | <b>TOTAL REQUIREMENTS</b>            | <b>467,975</b>  | <b>0</b>        | <b>0</b>                |

**Budget Document Report**

**01 - GENERAL FUND**

| 2024   | 2025   | 2026           | Department : 17 - Parks & Recreation | 2027            | 2027            | 2027                    |
|--------|--------|----------------|--------------------------------------|-----------------|-----------------|-------------------------|
| ACTUAL | ACTUAL | AMENDED BUDGET | Section : 087 - Aquatic Center       | PROPOSED BUDGET | APPROVED BUDGET | COUNCIL BUDGET ADOPTION |
|        |        |                | Program: 501 - Administration        |                 |                 |                         |

**RESOURCES**

**CHARGES FOR SERVICES**

|                |                |                |  |   |                |          |          |
|----------------|----------------|----------------|--|---|----------------|----------|----------|
| 0              | 413            | 0              | 5360                                     | Admissions  | 0              | 0        | 0        |
| 28,980         | 28,941         | 36,000         | 5360-05                                  | Admissions - Child/Student<br>Aquatic Center daily child/student admission fees.  | 30,000         | 0        | 0        |
| 47,470         | 53,498         | 57,000         | 5360-10                                  | Admissions - Adult/Seniors<br>Aquatic Center daily adult/senior admission fees.   | 60,000         | 0        | 0        |
| 0              | 5,099          | 0              | 5370                                     | Memberships   | 0              | 0        | 0        |
| 63,588         | 63,677         | 73,000         | 5370-05                                  | Memberships - Family<br>Aquatic Center family memberships. Family memberships no longer offset facility rental fee for MSC  | 80,000         | 0        | 0        |
| 109,110        | 112,192        | 115,000        | 5370-10                                  | Memberships - Individual<br>Aquatic Center individual memberships.  | 125,000        | 0        | 0        |
| 10,754         | 9,544          | 13,500         | 5380-05                                  | Facility Rentals - Pool & Facility<br>Aquatic Center facility rental fees received from private groups, public agencies, schools, businesses, and other organizations.  | 8,000          | 0        | 0        |
| 24,944         | 17,087         | 18,500         | 5380-10                                  | Facility Rentals - McM Swim Club & McM High School<br>Mac Swim Club (MSC) and high school. MSC pays per lane per hour. HS billed for meets and saturday swims<br>Swim team used to offset rental fees with memberships. Now paying direct for pool use. | 45,000         | 0        | 0        |
| 2,672          | 1,722          | 3,500          | 5380-15                                  | Facility Rentals - Lockers & Equipment  | 2,000          | 0        | 0        |
| <b>287,518</b> | <b>292,171</b> | <b>316,500</b> | <b><u>TOTAL CHARGES FOR SERVICES</u></b> |   | <b>350,000</b> | <b>0</b> | <b>0</b> |

**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<br>Parks & Recreation Sponsorships for Aquatic Center programs.  | 2,500 | 0 | 0 |
| 0     | 0     | 0     | 6420-10 | Donations - Parks & Recreation - Equipment<br>Donations that fund Aquatic Center expenditure account 7810, M&S Equipment-Donations. Donations used to purchase Aquatic Center equipment. | 0     | 0 | 0 |
| 3,479 | 828   | 100   | 6600    | Other Income   | 0     | 0 | 0 |

**Budget Document Report**

**01 - GENERAL FUND**

| 2024    | 2025    | 2026              |   | 2027               | 2027               | 2027                          |
|---------|---------|-------------------|---|--------------------|--------------------|-------------------------------|
| ACTUAL  | ACTUAL  | AMENDED<br>BUDGET | Department : 17 - Parks & Recreation<br>Section : 087 - Aquatic Center<br>Program: 501 - Administration | PROPOSED<br>BUDGET | APPROVED<br>BUDGET | COUNCIL<br>BUDGET<br>ADOPTION |
| 0       | 400     | 0                 | 6600-06 Other Income - Paid Leave OR  | 0                  | 0                  | 0                             |
| 5,979   | 3,727   | 2,600             | <b><u>TOTAL MISCELLANEOUS</u></b>   | 2,500              | 0                  | 0                             |
| 293,497 | 295,899 | 319,100           | <b><u>TOTAL RESOURCES</u></b>   | 352,500            | 0                  | 0                             |

**Budget Document Report**

**01 - GENERAL FUND**

| 2024   | 2025           | 2026           | Department : 17 - Parks & Recreation |  | 2027            | 2027            | 2027                    |
|--|----------------|----------------|--------------------------------------|--|-----------------|-----------------|-------------------------|
| ACTUAL   | ACTUAL         | AMENDED BUDGET | Section : 087 - Aquatic Center       |  | PROPOSED BUDGET | APPROVED BUDGET | COUNCIL BUDGET ADOPTION |
|  |                |                | Program: 501 - Administration        |  |                 |                 |                         |
| <b><u>REQUIREMENTS</u></b>                     |                |                |                                      |  |                 |                 |                         |
| <b><u>PERSONNEL SERVICES</u></b>               |                |                |                                      |  |                 |                 |                         |
| 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                       |
| <b>702,440</b>                                 | <b>771,792</b> | <b>762,194</b> | <b>TOTAL PERSONNEL SERVICES</b>      |  | <b>688,647</b>  | <b>0</b>        | <b>0</b>                |

**Budget Document Report**

**01 - GENERAL FUND**

| 2024                                 | 2025    | 2026           | Department : 17 - Parks & Recreation  | 2027            | 2027            | 2027                    |
|--------------------------------------|---------|----------------|---|-----------------|-----------------|-------------------------|
| ACTUAL                               | ACTUAL  | AMENDED BUDGET | Section : 087 - Aquatic Center  | PROPOSED BUDGET | APPROVED BUDGET | COUNCIL BUDGET ADOPTION |
|                                      |         |                | Program: 501 - Administration   |                 |                 |                         |
| <b><u>MATERIALS AND SERVICES</u></b> |         |                |   |                 |                 |                         |
| 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                       |

**Budget Document Report**

**01 - GENERAL FUND**

| 2024           | 2025           | 2026           | Department : 17 - Parks & Recreation |  | 2027            | 2027            | 2027                    |
|----------------|----------------|----------------|--------------------------------------|--|-----------------|-----------------|-------------------------|
| ACTUAL         | ACTUAL         | AMENDED BUDGET | Section : 087 - Aquatic Center       |  | PROPOSED BUDGET | APPROVED BUDGET | COUNCIL BUDGET ADOPTION |
|                |                |                | Program: 501 - Administration        |  |                 |                 |                         |
| 14,400         | 19,607         | 20,000         | 7790                                 | <b>Maintenance &amp; Rental Contracts</b>  | 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                                 | <b>M &amp; S Equipment</b>   | 0               | 0               | 0                       |
| 116            | 292            | 2,000          | 7800-03                              | <b>M &amp; S Equipment - Office</b>  | 500             | 0               | 0                       |
|                |                |                |                                      | Miscellaneous office equipment.  |                 |                 |                         |
| 0              | 0              | 0              | 7800-36                              | <b>M &amp; S Equipment - Weight Room</b>   | 0               | 0               | 0                       |
| 0              | 0              | 0              | 7810                                 | <b>M &amp; S Equipment - Donations</b>   | 0               | 0               | 0                       |
| 6,914          | 11,659         | 9,993          | 7840                                 | <b>M &amp; S Computer Charges</b>  | 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                              | <b>M &amp; S Computer Charges - Aquatic Center</b>   | 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                                 | <b>Recreation Program Expenses</b>   | 7,000           | 0               | 0                       |
|                |                |                |                                      | Purchase of general recreation program supplies. Used for staff uniforms and general recreation program materials.   |                 |                 |                         |
| 0              | 0              | 2,500          | 8138                                 | <b>Sponsorships Utilized</b>   | 2,500           | 0               | 0                       |
|                |                |                |                                      | Parks & Recreation Sponsorships matched with revenue account #6420-06 Donations - Parks & Recreation Sponsorships and some Survival Swim lifeguard personnel expense.        |                 |                 |                         |
| <b>315,179</b> | <b>367,989</b> | <b>381,038</b> | <b>TOTAL MATERIALS AND SERVICES</b>  |  | <b>364,720</b>  | <b>0</b>        | <b>0</b>                |

**Budget Document Report**

**01 - GENERAL FUND**

| 2024                         | 2025             | 2026             | Department : 17 - Parks & Recreation   | 2027             | 2027            | 2027                    |
|------------------------------|------------------|------------------|--|------------------|-----------------|-------------------------|
| ACTUAL                       | ACTUAL           | AMENDED BUDGET   | Section : 087 - Aquatic Center   | PROPOSED BUDGET  | APPROVED BUDGET | COUNCIL BUDGET ADOPTION |
|                              |                  |                  | Program: 501 - Administration  |                  |                 |                         |
| <b><u>CAPITAL OUTLAY</u></b> |                  |                  |  |                  |                 |                         |
| 1,700                        | 474              | 1,685            | <b>8750 Capital Outlay Computer Charges</b>  | 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            |                 |                         |
| <b>1,700</b>                 | <b>474</b>       | <b>1,685</b>     | <b><u>TOTAL CAPITAL OUTLAY</u></b>   | <b>1,784</b>     | <b>0</b>        | <b>0</b>                |
| <b>1,019,319</b>             | <b>1,140,255</b> | <b>1,144,917</b> | <b><u>TOTAL REQUIREMENTS</u></b>   | <b>1,055,152</b> | <b>0</b>        | <b>0</b>                |

**Budget Document Report**

**01 - GENERAL FUND**

| 2024                               | 2025          | 2026           |   | 2027            | 2027            | 2027                    |
|------------------------------------|---------------|----------------|---|-----------------|-----------------|-------------------------|
| ACTUAL                             | ACTUAL        | AMENDED BUDGET | Department : 17 - Parks & Recreation<br>Section : 087 - Aquatic Center<br>Program: 621 - Swim Lessons | PROPOSED BUDGET | APPROVED BUDGET | COUNCIL BUDGET ADOPTION |
| <b><u>RESOURCES</u></b>            |               |                |   |                 |                 |                         |
| <b><u>CHARGES FOR SERVICES</u></b> |               |                |   |                 |                 |                         |
| 79,665                             | 86,852        | 105,000        | 5350 Registration Fees<br>Aquatic Center - Swim Lessons   | 120,000         | 0               | 0                       |
| <b>79,665</b>                      | <b>86,852</b> | <b>105,000</b> | <b><u>TOTAL CHARGES FOR SERVICES</u></b>  | <b>120,000</b>  | <b>0</b>        | <b>0</b>                |
| <b>79,665</b>                      | <b>86,852</b> | <b>105,000</b> | <b><u>TOTAL RESOURCES</u></b>   | <b>120,000</b>  | <b>0</b>        | <b>0</b>                |

Budget Document Report

01 - GENERAL FUND

| 2024  | 2025          | 2026           | Department : 17 - Parks & Recreation |   | 2027            | 2027            | 2027                    |
|---|---------------|----------------|--------------------------------------|---|-----------------|-----------------|-------------------------|
| ACTUAL  | ACTUAL        | AMENDED BUDGET | Section : 087 - Aquatic Center       |   | PROPOSED BUDGET | APPROVED BUDGET | COUNCIL BUDGET ADOPTION |
| Program: 621 - Swim Lessons   |               |                |                                      |   |                 |                 |                         |
| <b>REQUIREMENTS</b>   |               |                |                                      |   |                 |                 |                         |
| <b>PERSONNEL SERVICES</b>   |               |                |                                      |   |                 |                 |                         |
| 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                       |
| <b>25,889</b>   | <b>27,546</b> | <b>38,052</b>  | <b>TOTAL PERSONNEL SERVICES</b>      |   | <b>48,709</b>   | <b>0</b>        | <b>0</b>                |
| <b>MATERIALS AND SERVICES</b>   |               |                |                                      |   |                 |                 |                         |
| 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  |               |                |                                      |   |                 |                 |                         |
| <b>672</b>  | <b>284</b>    | <b>800</b>     | <b>TOTAL MATERIALS AND SERVICES</b>  |   | <b>2,500</b>    | <b>0</b>        | <b>0</b>                |
| <b>26,561</b>   | <b>27,831</b> | <b>38,852</b>  | <b>TOTAL REQUIREMENTS</b>            |   | <b>51,209</b>   | <b>0</b>        | <b>0</b>                |

**Budget Document Report**

**01 - GENERAL FUND**

| 2024                                 | 2025         | 2026           | Department : 17 - Parks & Recreation       |  | 2027            | 2027            | 2027                    |
|--------------------------------------|--------------|----------------|--|--|-----------------|-----------------|-------------------------|
| ACTUAL                               | ACTUAL       | AMENDED BUDGET | Section : 087 - Aquatic Center             |  | PROPOSED BUDGET | APPROVED BUDGET | COUNCIL BUDGET ADOPTION |
|                                      |              |                | Program: 626 - Fitness Classes             |  |                 |                 |                         |
| <b><u>REQUIREMENTS</u></b>           |              |                |  |  |                 |                 |                         |
| <b><u>PERSONNEL SERVICES</u></b>     |              |                |  |  |                 |                 |                         |
| 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                       |
| <b>3,821</b>                         | <b>5,429</b> | <b>11,758</b>  | <b><u>TOTAL PERSONNEL SERVICES</u></b>     |  | <b>20,549</b>   | <b>0</b>        | <b>0</b>                |
| <b><u>MATERIALS AND SERVICES</u></b> |              |                |  |  |                 |                 |                         |
| 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           |                 |                         |
| <b>231</b>                           | <b>50</b>    | <b>1,100</b>   | <b><u>TOTAL MATERIALS AND SERVICES</u></b> |  | <b>1,000</b>    | <b>0</b>        | <b>0</b>                |
| <b>4,052</b>                         | <b>5,479</b> | <b>12,858</b>  | <b><u>TOTAL REQUIREMENTS</u></b>           |  | <b>21,549</b>   | <b>0</b>        | <b>0</b>                |

**Budget Document Report**

**01 - GENERAL FUND**

| 2024   | 2025   | 2026              | Department : 17 - Parks & Recreation     |       | 2027               | 2027               | 2027                          |
|--|--------|-------------------|--|-------|--------------------|--------------------|-------------------------------|
| ACTUAL   | ACTUAL | AMENDED<br>BUDGET | Section : 087 - Aquatic Center           |       | PROPOSED<br>BUDGET | APPROVED<br>BUDGET | COUNCIL<br>BUDGET<br>ADOPTION |
| Program: 632 - Pro Shop  |        |                   |  |       |                    |                    |                               |
| <b><u>RESOURCES</u></b>  |        |                   |  |       |                    |                    |                               |
| <b><u>CHARGES FOR SERVICES</u></b>   |        |                   |  |       |                    |                    |                               |
| 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             | <b><u>TOTAL CHARGES FOR SERVICES</u></b> |       | 6,000              | 0                  | 0                             |
| 5,169  | 4,197  | 6,000             | <b><u>TOTAL RESOURCES</u></b>            |       | 6,000              | 0                  | 0                             |

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**01 - GENERAL FUND**

| 2024                                 | 2025         | 2026              |  | 2027               | 2027               | 2027                          |
|--------------------------------------|--------------|-------------------|--|--------------------|--------------------|-------------------------------|
| ACTUAL                               | ACTUAL       | AMENDED<br>BUDGET | Department : 17 - Parks & Recreation<br>Section : 087 - Aquatic Center<br>Program: 632 - Pro Shop  | PROPOSED<br>BUDGET | APPROVED<br>BUDGET | COUNCIL<br>BUDGET<br>ADOPTION |
| <b><u>REQUIREMENTS</u></b>           |              |                   |  |                    |                    |                               |
| <b><u>MATERIALS AND SERVICES</u></b> |              |                   |  |                    |                    |                               |
| 1,675                                | 2,593        | 3,750             | <b>7660 Materials &amp; Supplies</b>   | 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              |                    |                               |
| <b>1,675</b>                         | <b>2,593</b> | <b>3,750</b>      | <b><u>TOTAL MATERIALS AND SERVICES</u></b>   | <b>3,000</b>       | <b>0</b>           | <b>0</b>                      |
| <b>1,675</b>                         | <b>2,593</b> | <b>3,750</b>      | <b><u>TOTAL REQUIREMENTS</u></b>   | <b>3,000</b>       | <b>0</b>           | <b>0</b>                      |

**Budget Document Report**

**01 - GENERAL FUND**

| 2024                               | 2025   | 2026              |   | 2027               | 2027               | 2027                          |
|------------------------------------|--------|-------------------|---|--------------------|--------------------|-------------------------------|
| ACTUAL                             | ACTUAL | AMENDED<br>BUDGET | Department : 17 - Parks & Recreation<br>Section : 087 - Aquatic Center<br>Program: 635 - Classes & Programs | PROPOSED<br>BUDGET | APPROVED<br>BUDGET | COUNCIL<br>BUDGET<br>ADOPTION |
| <b><u>RESOURCES</u></b>            |        |                   |   |                    |                    |                               |
| <b><u>CHARGES FOR SERVICES</u></b> |        |                   |   |                    |                    |                               |
| 200                                | 385    | 350 5350          | Registration Fees   | 0                  | 0                  | 0                             |
| 200                                | 385    | 350               | <b><u>TOTAL CHARGES FOR SERVICES</u></b>  | 0                  | 0                  | 0                             |
| 200                                | 385    | 350               | <b><u>TOTAL RESOURCES</u></b>   | 0                  | 0                  | 0                             |

**Budget Document Report**

**01 - GENERAL FUND**

| 2024                                 | 2025         | 2026           | Department : 17 - Parks & Recreation       |   | 2027            | 2027            | 2027                    |
|--------------------------------------|--------------|----------------|--|---|-----------------|-----------------|-------------------------|
| ACTUAL                               | ACTUAL       | AMENDED BUDGET | Section : 087 - Aquatic Center             |   | PROPOSED BUDGET | APPROVED BUDGET | COUNCIL BUDGET ADOPTION |
|                                      |              |                | Program: 635 - Classes & Programs          |   |                 |                 |                         |
| <b><u>REQUIREMENTS</u></b>           |              |                |  |   |                 |                 |                         |
| <b><u>PERSONNEL SERVICES</u></b>     |              |                |  |   |                 |                 |                         |
| 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                       |
| <b>211</b>                           | <b>516</b>   | <b>407</b>     | <b><u>TOTAL PERSONNEL SERVICES</u></b>     |   | <b>0</b>        | <b>0</b>        | <b>0</b>                |
| <b><u>MATERIALS AND SERVICES</u></b> |              |                |  |   |                 |                 |                         |
| 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           |                 |                         |
| <b>891</b>                           | <b>989</b>   | <b>1,200</b>   | <b><u>TOTAL MATERIALS AND SERVICES</u></b> |   | <b>2,500</b>    | <b>0</b>        | <b>0</b>                |
| <b>1,102</b>                         | <b>1,505</b> | <b>1,607</b>   | <b><u>TOTAL REQUIREMENTS</u></b>           |   | <b>2,500</b>    | <b>0</b>        | <b>0</b>                |

**Budget Document Report**

**01 - GENERAL FUND**

| 2024                               | 2025          | 2026           | Department : 17 - Parks & Recreation       |   | 2027            | 2027            | 2027                    |
|------------------------------------|---------------|----------------|--|---|-----------------|-----------------|-------------------------|
| ACTUAL                             | ACTUAL        | AMENDED BUDGET | Section : 090 - Community Center & Rec Pro |   | PROPOSED BUDGET | APPROVED BUDGET | COUNCIL BUDGET ADOPTION |
|                                    |               |                | Program: 501 - Administration              |   |                 |                 |                         |
| <b><u>RESOURCES</u></b>            |               |                |  |   |                 |                 |                         |
| <b><u>INTERGOVERNMENTAL</u></b>    |               |                |  |   |                 |                 |                         |
| 0                                  | 0             | 0              | 5061                                       | Clackamas Education Services District   | 0               | 0               | 0                       |
| <b>0</b>                           | <b>0</b>      | <b>0</b>       | <b><u>TOTAL INTERGOVERNMENTAL</u></b>      |   | <b>0</b>        | <b>0</b>        | <b>0</b>                |
| <b><u>CHARGES FOR SERVICES</u></b> |               |                |  |   |                 |                 |                         |
| 12,042                             | 13,120        | 12,000         | 5380-20                                    | Facility Rentals - Meeting Rooms<br>Community Center general meeting room rentals.  | 8,000           | 0               | 0                       |
| 7,815                              | 14,618        | 10,000         | 5380-25                                    | Facility Rentals - Auditorium<br>Community Center auditorium rental for major events including theater, large banquets, major exhibits, dances, auctions, sports events, etc. | 10,000          | 0               | 0                       |
| 3,429                              | 5,758         | 4,000          | 5380-30                                    | Facility Rentals - Kitchen Facilities<br>Community Center flat-fee kitchen use fees generated from rental groups and revenue from contracted vendors.                         | 5,500           | 0               | 0                       |
| 7,488                              | 8,767         | 10,000         | 5380-35                                    | Facility Rentals - Athletic Facilities<br>Community Center athletic membership fees for track, racquetball, basketball, pickleball, and various recreation drop-in programs.  | 10,000          | 0               | 0                       |
| 4,572                              | 4,400         | 3,000          | 5380-40                                    | Facility Rentals - Staff Fees<br>Staff fees charged to user groups when the Community Center is rented beyond normal operating hours.   | 2,000           | 0               | 0                       |
| 0                                  | 0             | 200            | 5380-42                                    | Facility Rentals - Contract Event Security<br>Fees received from rental groups at the Community Center to cover the cost of contracted event security, when needed.           | 0               | 0               | 0                       |
| <b>35,345</b>                      | <b>46,662</b> | <b>39,200</b>  | <b><u>TOTAL CHARGES FOR SERVICES</u></b>   |   | <b>35,500</b>   | <b>0</b>        | <b>0</b>                |
| <b><u>MISCELLANEOUS</u></b>        |               |                |  |   |                 |                 |                         |
| 2,403                              | 2,597         | 0              | 6360-17                                    | Grants - Oregon Community Foundation  | 0               | 0               | 0                       |
| 0                                  | 0             | 1,000          | 6420                                       | Donations - Parks & Recreation<br>Matches with Donation expense account 01-17-090-501.7680  | 3,251           | 0               | 0                       |
| 0                                  | 2,000         | 2,000          | 6420-06                                    | Donations - Parks & Recreation - Sponsorships<br>Parks & Recreation Sponsorships for Community Center programs. Matching acct 8138  | 2,000           | 0               | 0                       |

**Budget Document Report**

**01 - GENERAL FUND**

| 2024          | 2025          | 2026           | Department : 17 - Parks & Recreation   | 2027            | 2027            | 2027                    |
|---------------|---------------|----------------|--|-----------------|-----------------|-------------------------|
| ACTUAL        | ACTUAL        | AMENDED BUDGET | Section : 090 - Community Center & Rec Pro   | PROPOSED BUDGET | APPROVED BUDGET | COUNCIL BUDGET ADOPTION |
|               |               |                | Program: 501 - Administration  |                 |                 |                         |
| 1,009         | 1,290         | 700            | <b>6600 Other Income</b>   | 700             | 0               | 0                       |
|               |               |                | Incidental revenue received at Community Center from copy machine, av equipment user fees, etc . |                 |                 |                         |
| 0             | 0             | 0              | <b>6600-06 Other Income - Paid Leave OR</b>  | 0               | 0               | 0                       |
| <b>3,412</b>  | <b>5,887</b>  | <b>3,700</b>   | <b><u>TOTAL MISCELLANEOUS</u></b>  | <b>5,951</b>    | <b>0</b>        | <b>0</b>                |
| <b>38,757</b> | <b>52,549</b> | <b>42,900</b>  | <b><u>TOTAL RESOURCES</u></b>  | <b>41,451</b>   | <b>0</b>        | <b>0</b>                |

Budget Document Report

01 - GENERAL FUND

| 2024   | 2025           | 2026           | Department : 17 - Parks & Recreation       |  | 2027            | 2027            | 2027                    |
|--|----------------|----------------|--|--|-----------------|-----------------|-------------------------|
| ACTUAL   | ACTUAL         | AMENDED BUDGET | Section : 090 - Community Center & Rec Pro |  | PROPOSED BUDGET | APPROVED BUDGET | COUNCIL BUDGET ADOPTION |
|  |                |                | Program: 501 - Administration              |  |                 |                 |                         |
| <b>REQUIREMENTS</b>                            |                |                |  |  |                 |                 |                         |
| <b>PERSONNEL SERVICES</b>                      |                |                |  |  |                 |                 |                         |
| -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                       |
| <b>352,414</b>                                 | <b>399,281</b> | <b>465,145</b> | <b>TOTAL PERSONNEL SERVICES</b>            |  | <b>465,041</b>  | <b>0</b>        | <b>0</b>                |
| <b>MATERIALS AND SERVICES</b>                  |                |                |  |  |                 |                 |                         |
| 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                       |

**Budget Document Report**

**01 - GENERAL FUND**

| 2024   | 2025   | 2026           | Department : 17 - Parks & Recreation       |  | 2027            | 2027            | 2027                    |
|--------|--------|----------------|--|--|-----------------|-----------------|-------------------------|
| ACTUAL | ACTUAL | AMENDED BUDGET | Section : 090 - Community Center & Rec Pro |  | PROPOSED BUDGET | APPROVED BUDGET | COUNCIL BUDGET ADOPTION |
|        |        |                | Program: 501 - Administration              |  |                 |                 |                         |
| 205    | 572    | 800            | <b>7540</b>                                | <b>Employee Events</b>   | 1,200           | 0               | 0                       |
|        |        |                |  | Costs shared city-wide for employee training, materials, and events.   |                 |                 |                         |
| 180    | 915    | 300            | <b>7550</b>                                | <b>Travel &amp; Education</b>  | 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         | <b>7600</b>                                | <b>Utilities</b>   | 90,000          | 0               | 0                       |
|        |        |                |  | Water & Light  | 89,300          |                 |                         |
|        |        |                |  | Natural Gas  | 700             |                 |                         |
| 6,907  | 7,772  | 8,698          | <b>7610-05</b>                             | <b>Insurance - Liability</b>   | 8,452           | 0               | 0                       |
| 29,514 | 36,386 | 44,755         | <b>7610-10</b>                             | <b>Insurance - Property</b>  | 37,018          | 0               | 0                       |
| 0      | 0      | 0              | <b>7610-11</b>                             | <b>Insurance - Cyber liability</b>   | 389             | 0               | 0                       |
| 5,135  | 4,620  | 6,000          | <b>7620</b>                                | <b>Telecommunications</b>  | 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         | <b>7650-10</b>                             | <b>Janitorial - Services</b>   | 65,000          | 0               | 0                       |
| 4,729  | 5,114  | 6,000          | <b>7650-15</b>                             | <b>Janitorial - Supplies</b>   | 6,250           | 0               | 0                       |
|        |        |                |  | Janitorial Supplies  | 4,500           |                 |                         |
|        |        |                |  | Deodorizers  | 1,500           |                 |                         |
|        |        |                |  | Misc supplies  | 250             |                 |                         |
| 3,672  | 4,650  | 3,500          | <b>7660</b>                                | <b>Materials &amp; Supplies</b>  | 3,500           | 0               | 0                       |
|        |        |                |  | Office Supplies  | 2,000           |                 |                         |
|        |        |                |  | Misc Supplies  | 1,500           |                 |                         |
| 2,403  | 1,381  | 0              | <b>7660-25</b>                             | <b>Materials &amp; Supplies - Grants</b>   | 0               | 0               | 0                       |
| 0      | 0      | 1,000          | <b>7680</b>                                | <b>Materials &amp; Supplies - Donations</b>  | 200             | 0               | 0                       |
|        |        |                |  | Matches with Donation revenue account 01-17-090-501.6420   |                 |                 |                         |
| 28,968 | 38,506 | 40,000         | <b>7720</b>                                | <b>Repairs &amp; Maintenance</b>   | 40,000          | 0               | 0                       |
|        |        |                |  | Routine annual maintenance and special projects.   |                 |                 |                         |
|        |        |                |  | HVAC   | 15,000          |                 |                         |

**Budget Document Report**

**01 - GENERAL FUND**

| 2024           | 2025           | 2026           | Department : 17 - Parks & Recreation  |        | 2027            | 2027            | 2027                    |
|----------------|----------------|----------------|---|--------|-----------------|-----------------|-------------------------|
| ACTUAL         | ACTUAL         | AMENDED BUDGET | Section : 090 - Community Center & Rec Pro  |        | PROPOSED BUDGET | APPROVED BUDGET | COUNCIL BUDGET ADOPTION |
|                |                |                | Program: 501 - Administration   |        |                 |                 |                         |
|                |                |                | Electrical  | 10,000 |                 |                 |                         |
|                |                |                | Plumbing  | 10,000 |                 |                 |                         |
|                |                |                | Misc Repairs & Supplies   | 5,000  |                 |                 |                         |
| 175            | 150            | 500            | <b>7750 Professional Services</b>   |        | 150             | 0               | 0                       |
| 18             | 3              | 0              | <b>7750-01 Professional Services - Audit &amp; other city-wide prof svc</b>                                       |        | 0               | 0               | 0                       |
| 20,946         | 20,264         | 18,000         | <b>7790 Maintenance &amp; Rental Contracts</b>  |        | 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              | <b>7800 M &amp; S Equipment</b>   |        | 0               | 0               | 0                       |
|                |                |                | Misc. equipment replacement   |        |                 |                 |                         |
| 8,296          | 11,659         | 9,993          | <b>7840 M &amp; S Computer Charges</b>  |        | 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          | <b>7840-45 M &amp; S Computer Charges - Community Center</b>  |        | 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          | <b>8138 Sponsorships Utilized</b>   |        | 2,000           | 0               | 0                       |
|                |                |                | Parks & Recreation Sponsorships matched with revenue account #6420-06 Donations - Parks & Recreation Sponsorships |        |                 |                 |                         |
| <b>266,133</b> | <b>299,102</b> | <b>307,646</b> | <b>TOTAL MATERIALS AND SERVICES</b>   |        | <b>315,822</b>  | <b>0</b>        | <b>0</b>                |

**Budget Document Report**

**01 - GENERAL FUND**

| 2024                         | 2025           | 2026           | Department : 17 - Parks & Recreation   | 2027            | 2027            | 2027                    |
|------------------------------|----------------|----------------|--|-----------------|-----------------|-------------------------|
| ACTUAL                       | ACTUAL         | AMENDED BUDGET | Section : 090 - Community Center & Rec Pro   | PROPOSED BUDGET | APPROVED BUDGET | COUNCIL BUDGET ADOPTION |
|                              |                |                | Program: 501 - Administration  |                 |                 |                         |
| <b><u>CAPITAL OUTLAY</u></b> |                |                |  |                 |                 |                         |
| 2,040                        | 474            | 1,685          | <b>8750 Capital Outlay Computer Charges</b>  | 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        | <b>8800 Building Improvements</b>  | 0               | 0               | 0                       |
| <b>38,870</b>                | <b>23,113</b>  | <b>206,270</b> | <b><u>TOTAL CAPITAL OUTLAY</u></b>   | <b>1,614</b>    | <b>0</b>        | <b>0</b>                |
| <b>657,417</b>               | <b>721,495</b> | <b>979,061</b> | <b><u>TOTAL REQUIREMENTS</u></b>   | <b>782,477</b>  | <b>0</b>        | <b>0</b>                |

**Budget Document Report**

**01 - GENERAL FUND**

| 2024                               | 2025           | 2026              |   | 2027               | 2027               | 2027                          |
|------------------------------------|----------------|-------------------|---|--------------------|--------------------|-------------------------------|
| ACTUAL                             | ACTUAL         | AMENDED<br>BUDGET |   | PROPOSED<br>BUDGET | APPROVED<br>BUDGET | COUNCIL<br>BUDGET<br>ADOPTION |
|                                    |                |                   | Department : 17 - Parks & Recreation  |                    |                    |                               |
|                                    |                |                   | Section : 090 - Community Center & Rec Pro  |                    |                    |                               |
|                                    |                |                   | Program: 635 - Classes & Programs   |                    |                    |                               |
| <b><u>RESOURCES</u></b>            |                |                   |   |                    |                    |                               |
| <b><u>CHARGES FOR SERVICES</u></b> |                |                   |   |                    |                    |                               |
| 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                             |
| <b>181,632</b>                     | <b>192,547</b> | <b>200,000</b>    | <b><u>TOTAL CHARGES FOR SERVICES</u></b>  | <b>210,000</b>     | <b>0</b>           | <b>0</b>                      |
| <b><u>MISCELLANEOUS</u></b>        |                |                   |   |                    |                    |                               |
| 0                                  | 0              | 0                 | 6420-27 Donations - Parks & Recreation - Piano                                      | 0                  | 0                  | 0                             |
| <b>0</b>                           | <b>0</b>       | <b>0</b>          | <b><u>TOTAL MISCELLANEOUS</u></b>   | <b>0</b>           | <b>0</b>           | <b>0</b>                      |
| <b>181,632</b>                     | <b>192,547</b> | <b>200,000</b>    | <b><u>TOTAL RESOURCES</u></b>   | <b>210,000</b>     | <b>0</b>           | <b>0</b>                      |

Budget Document Report

01 - GENERAL FUND

| 2024   | 2025           | 2026           | Department : 17 - Parks & Recreation       |   | 2027            | 2027            | 2027                    |
|--|----------------|----------------|--|---|-----------------|-----------------|-------------------------|
| ACTUAL   | ACTUAL         | AMENDED BUDGET | Section : 090 - Community Center & Rec Pro |   | PROPOSED BUDGET | APPROVED BUDGET | COUNCIL BUDGET ADOPTION |
|  |                |                | Program: 635 - Classes & Programs          |   |                 |                 |                         |
| <b>REQUIREMENTS</b>  |                |                |  |   |                 |                 |                         |
| <b>PERSONNEL SERVICES</b>  |                |                |  |   |                 |                 |                         |
| 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                       |
| <b>96,998</b>  | <b>121,214</b> | <b>135,300</b> | <b>TOTAL PERSONNEL SERVICES</b>            |   | <b>122,867</b>  | <b>0</b>        | <b>0</b>                |
| <b>MATERIALS AND SERVICES</b>  |                |                |  |   |                 |                 |                         |
| 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   |                |                |  |   |                 |                 |                         |
| <b>38,552</b>  | <b>40,079</b>  | <b>42,000</b>  | <b>TOTAL MATERIALS AND SERVICES</b>        |   | <b>45,000</b>   | <b>0</b>        | <b>0</b>                |
| <b>135,550</b>   | <b>161,294</b> | <b>177,300</b> | <b>TOTAL REQUIREMENTS</b>                  |   | <b>167,867</b>  | <b>0</b>        | <b>0</b>                |

**Budget Document Report**

**01 - GENERAL FUND**

| 2024                               | 2025   | 2026              |  | 2027               | 2027               | 2027                          |
|------------------------------------|--------|-------------------|--|--------------------|--------------------|-------------------------------|
| ACTUAL                             | ACTUAL | AMENDED<br>BUDGET | Department : 17 - Parks & Recreation<br>Section : 090 - Community Center & Rec Pro<br>Program: 638 - Tiny Tots | PROPOSED<br>BUDGET | APPROVED<br>BUDGET | COUNCIL<br>BUDGET<br>ADOPTION |
| <b><u>RESOURCES</u></b>            |        |                   |  |                    |                    |                               |
| <b><u>CHARGES FOR SERVICES</u></b> |        |                   |  |                    |                    |                               |
| 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             | <b><u>TOTAL CHARGES FOR SERVICES</u></b>   | 8,000              | 0                  | 0                             |
| 9,420                              | 8,269  | 8,000             | <b><u>TOTAL RESOURCES</u></b>  | 8,000              | 0                  | 0                             |

**Budget Document Report**

**01 - GENERAL FUND**

| 2024                                 | 2025   | 2026           | Department : 17 - Parks & Recreation                                | 2027            | 2027            | 2027                    |
|--------------------------------------|--------|----------------|---|-----------------|-----------------|-------------------------|
| ACTUAL                               | ACTUAL | AMENDED BUDGET | Section : 090 - Community Center & Rec Pro                          | PROPOSED BUDGET | APPROVED BUDGET | COUNCIL BUDGET ADOPTION |
|                                      |        |                | Program: 638 - Tiny Tots  |                 |                 |                         |
| <b><u>REQUIREMENTS</u></b>           |        |                |   |                 |                 |                         |
| <b><u>MATERIALS AND SERVICES</u></b> |        |                |   |                 |                 |                         |
| 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            | <b><u>TOTAL MATERIALS AND SERVICES</u></b>                          | 500             | 0               | 0                       |
| 194                                  | 457    | 500            | <b><u>TOTAL REQUIREMENTS</u></b>                                    | 500             | 0               | 0                       |

**Budget Document Report**

**01 - GENERAL FUND**

| 2024                               | 2025   | 2026              |  | 2027               | 2027               | 2027                          |
|------------------------------------|--------|-------------------|--|--------------------|--------------------|-------------------------------|
| ACTUAL                             | ACTUAL | AMENDED<br>BUDGET | Department : 17 - Parks & Recreation<br>Section : 090 - Community Center & Rec Pro<br>Program: 641 - Special Events  | PROPOSED<br>BUDGET | APPROVED<br>BUDGET | COUNCIL<br>BUDGET<br>ADOPTION |
| <b><u>RESOURCES</u></b>            |        |                   |  |                    |                    |                               |
| <b><u>CHARGES FOR SERVICES</u></b> |        |                   |  |                    |                    |                               |
| 5,762                              | 6,520  | 6,500             | 5350 Registration Fees<br>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. | 4,200              | 0                  | 0                             |
| 5,762                              | 6,520  | 6,500             | <b><u>TOTAL CHARGES FOR SERVICES</u></b>   | 4,200              | 0                  | 0                             |
| 5,762                              | 6,520  | 6,500             | <b><u>TOTAL RESOURCES</u></b>  | 4,200              | 0                  | 0                             |

**Budget Document Report**

**01 - GENERAL FUND**

| 2024                                 | 2025         | 2026              |   | 2027               | 2027               | 2027                          |
|--------------------------------------|--------------|-------------------|---|--------------------|--------------------|-------------------------------|
| ACTUAL                               | ACTUAL       | AMENDED<br>BUDGET | Department : 17 - Parks & Recreation<br>Section : 090 - Community Center & Rec Pro<br>Program: 641 - Special Events | PROPOSED<br>BUDGET | APPROVED<br>BUDGET | COUNCIL<br>BUDGET<br>ADOPTION |
| <b><u>REQUIREMENTS</u></b>           |              |                   |   |                    |                    |                               |
| <b><u>MATERIALS AND SERVICES</u></b> |              |                   |   |                    |                    |                               |
| 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<br>Alien Abduction Dash.       |                    |                    |                               |
|                                      |              |                   | Space Alien Fun Run Supplies  | 1,500              |                    |                               |
|                                      |              |                   | Kids Free Fun Run Supplies  | 250                |                    |                               |
| <b>2,897</b>                         | <b>3,131</b> | <b>3,500</b>      | <b><u>TOTAL MATERIALS AND SERVICES</u></b>  | <b>1,750</b>       | <b>0</b>           | <b>0</b>                      |
| <b>2,897</b>                         | <b>3,131</b> | <b>3,500</b>      | <b><u>TOTAL REQUIREMENTS</u></b>  | <b>1,750</b>       | <b>0</b>           | <b>0</b>                      |

**Budget Document Report**

**01 - GENERAL FUND**

| 2024                               | 2025         | 2026           | Department : 17 - Parks & Recreation     |   | 2027            | 2027            | 2027                    |
|------------------------------------|--------------|----------------|--|---|-----------------|-----------------|-------------------------|
| ACTUAL                             | ACTUAL       | AMENDED BUDGET | Section : 096 - Recreational Sports      |   | PROPOSED BUDGET | APPROVED BUDGET | COUNCIL BUDGET ADOPTION |
|                                    |              |                | Program: 501 - Administration            |   |                 |                 |                         |
| <b><u>RESOURCES</u></b>            |              |                |  |   |                 |                 |                         |
| <b><u>CHARGES FOR SERVICES</u></b> |              |                |  |   |                 |                 |                         |
| 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. |                 |                 |                         |
| <b>1,315</b>                       | <b>1,405</b> | <b>1,500</b>   | <b><u>TOTAL CHARGES FOR SERVICES</u></b> |   | <b>1,500</b>    | <b>0</b>        | <b>0</b>                |
| <b>1,315</b>                       | <b>1,405</b> | <b>1,500</b>   | <b><u>TOTAL RESOURCES</u></b>            |   | <b>1,500</b>    | <b>0</b>        | <b>0</b>                |

Budget Document Report

01 - GENERAL FUND

| 2024                          | 2025           | 2026           | Department : 17 - Parks & Recreation |  | 2027            | 2027            | 2027                    |
|-------------------------------|----------------|----------------|--------------------------------------|--|-----------------|-----------------|-------------------------|
| ACTUAL                        | ACTUAL         | AMENDED BUDGET | Section : 096 - Recreational Sports  |  | PROPOSED BUDGET | APPROVED BUDGET | COUNCIL BUDGET ADOPTION |
|                               |                |                | Program: 501 - Administration        |  |                 |                 |                         |
| <b>REQUIREMENTS</b>           |                |                |                                      |  |                 |                 |                         |
| <b>PERSONNEL SERVICES</b>     |                |                |                                      |  |                 |                 |                         |
| -1,070                        | 1,210          | 0              | 7000                                 | Salaries & Wages   | 0               | 0               | 0                       |
| 111,029                       | 65,733         | 69,864         | 7000-05                              | Salaries & Wages - Regular Full Time<br>Recreation Supervisor - 1.00 FTE | 74,189          | 0               | 0                       |
| 17,149                        | 53,890         | 53,541         | 7000-10                              | Salaries & Wages - Regular Part Time<br>Recreation Manager - 0.50 FTE    | 56,715          | 0               | 0                       |
| 958                           | 787            | 13,081         | 7000-15                              | Salaries & Wages - Temporary<br>Program Assistant - 0.04 FTE             | 1,597           | 0               | 0                       |
| 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                       |
| <b>200,428</b>                | <b>180,882</b> | <b>204,692</b> | <b>TOTAL PERSONNEL SERVICES</b>      |  | <b>197,296</b>  | <b>0</b>        | <b>0</b>                |
| <b>MATERIALS AND SERVICES</b> |                |                |                                      |  |                 |                 |                         |
| 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.     |                 |                 |                         |

**Budget Document Report**

**01 - GENERAL FUND**

| 2024          | 2025          | 2026           | Department : 17 - Parks & Recreation |   | 2027            | 2027            | 2027                    |
|---------------|---------------|----------------|--------------------------------------|---|-----------------|-----------------|-------------------------|
| ACTUAL        | ACTUAL        | AMENDED BUDGET | Section : 096 - Recreational Sports  |   | PROPOSED BUDGET | APPROVED BUDGET | COUNCIL BUDGET ADOPTION |
|               |               |                | Program: 501 - Administration        |   |                 |                 |                         |
| 48            | 0             | 300            | 7550                                 | <b>Travel &amp; Education</b>   | 300             | 0               | 0                       |
|               |               |                |                                      | Professional memberships and miscellaneous workshops.   |                 |                 |                         |
|               |               |                |                                      | ORPA training sessions  | 300             |                 |                         |
| 471           | 563           | 1,000          | 7590                                 | <b>Fuel - Vehicle &amp; Equipment</b>   | 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                              | <b>Insurance - Liability</b>  | 1,918           | 0               | 0                       |
| 163           | 197           | 242            | 7610-10                              | <b>Insurance - Property</b>   | 202             | 0               | 0                       |
| 0             | 0             | 0              | 7610-11                              | <b>Insurance - Cyber Liability</b>  | 88              | 0               | 0                       |
| 1,870         | 2,100         | 2,600          | 7620                                 | <b>Telecommunications</b>   | 2,100           | 0               | 0                       |
|               |               |                |                                      | Office landlines and staff cell phones (2)  |                 |                 |                         |
|               |               |                |                                      | Office landlines  | 1,100           |                 |                         |
|               |               |                |                                      | Cell phones (2)   | 1,000           |                 |                         |
| 0             | 0             | 0              | 7660                                 | <b>Materials &amp; Supplies</b>   | 0               | 0               | 0                       |
| 5             | 90            | 50             | 7660-05                              | <b>Materials &amp; Supplies - Office Supplies</b>   | 50              | 0               | 0                       |
| 0             | 0             | 0              | 7750                                 | <b>Professional Services</b>  | 0               | 0               | 0                       |
| 12            | 2             | 0              | 7750-01                              | <b>Professional Services - Audit &amp; other city-wide prof svc</b>   | 0               | 0               | 0                       |
| 1,383         | 3,886         | 3,331          | 7840                                 | <b>M &amp; S Computer Charges</b>   | 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                              | <b>M &amp; S Computer Charges - Recreational Sports</b>   | 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  |                 |                 |                         |
| <b>12,541</b> | <b>20,611</b> | <b>22,168</b>  | <b>TOTAL MATERIALS AND SERVICES</b>  |   | <b>19,745</b>   | <b>0</b>        | <b>0</b>                |

**Budget Document Report**

**01 - GENERAL FUND**

| 2024                         | 2025           | 2026           | Department : 17 - Parks & Recreation   | 2027            | 2027            | 2027                    |
|------------------------------|----------------|----------------|--|-----------------|-----------------|-------------------------|
| ACTUAL                       | ACTUAL         | AMENDED BUDGET | Section : 096 - Recreational Sports  | PROPOSED BUDGET | APPROVED BUDGET | COUNCIL BUDGET ADOPTION |
|                              |                |                | Program: 501 - Administration  |                 |                 |                         |
| <b><u>CAPITAL OUTLAY</u></b> |                |                |  |                 |                 |                         |
| 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             |                 |                         |
| <b>340</b>                   | <b>158</b>     | <b>561</b>     | <b><u>TOTAL CAPITAL OUTLAY</u></b>   | <b>510</b>      | <b>0</b>        | <b>0</b>                |
| <b>213,308</b>               | <b>201,651</b> | <b>227,421</b> | <b><u>TOTAL REQUIREMENTS</u></b>   | <b>217,550</b>  | <b>0</b>        | <b>0</b>                |

**Budget Document Report**

**01 - GENERAL FUND**

| 2024                               | 2025   | 2026           |  | 2027            | 2027            | 2027                    |
|------------------------------------|--------|----------------|--|-----------------|-----------------|-------------------------|
| ACTUAL                             | ACTUAL | AMENDED BUDGET | Department : 17 - Parks & Recreation<br>Section : 096 - Recreational Sports<br>Program: 647 - Adult Sports                         | PROPOSED BUDGET | APPROVED BUDGET | COUNCIL BUDGET ADOPTION |
| <b><u>RESOURCES</u></b>            |        |                |  |                 |                 |                         |
| <b><u>CHARGES FOR SERVICES</u></b> |        |                |  |                 |                 |                         |
| 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         | <b><u>TOTAL CHARGES FOR SERVICES</u></b>   | 21,000          | 0               | 0                       |
| 20,265                             | 20,847 | 20,000         | <b><u>TOTAL RESOURCES</u></b>  | 21,000          | 0               | 0                       |

**Budget Document Report**

**01 - GENERAL FUND**

| 2024                                 | 2025          | 2026           | Department : 17 - Parks & Recreation       |   | 2027            | 2027            | 2027                    |
|--------------------------------------|---------------|----------------|--|---|-----------------|-----------------|-------------------------|
| ACTUAL                               | ACTUAL        | AMENDED BUDGET | Section : 096 - Recreational Sports        |   | PROPOSED BUDGET | APPROVED BUDGET | COUNCIL BUDGET ADOPTION |
|                                      |               |                | Program: 647 - Adult Sports                |   |                 |                 |                         |
| <b><u>REQUIREMENTS</u></b>           |               |                |  |   |                 |                 |                         |
| <b><u>PERSONNEL SERVICES</u></b>     |               |                |  |   |                 |                 |                         |
| 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                       |
| <b>10,975</b>                        | <b>12,881</b> | <b>23,544</b>  | <b><u>TOTAL PERSONNEL SERVICES</u></b>     |   | <b>19,169</b>   | <b>0</b>        | <b>0</b>                |
| <b><u>MATERIALS AND SERVICES</u></b> |               |                |  |   |                 |                 |                         |
| 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             |                 |                         |
| <b>8,423</b>                         | <b>7,866</b>  | <b>10,500</b>  | <b><u>TOTAL MATERIALS AND SERVICES</u></b> |   | <b>10,500</b>   | <b>0</b>        | <b>0</b>                |
| <b>19,398</b>                        | <b>20,747</b> | <b>34,044</b>  | <b><u>TOTAL REQUIREMENTS</u></b>           |   | <b>29,669</b>   | <b>0</b>        | <b>0</b>                |

**Budget Document Report**

**01 - GENERAL FUND**

| 2024                               | 2025           | 2026              |  | 2027               | 2027               | 2027                          |
|------------------------------------|----------------|-------------------|--|--------------------|--------------------|-------------------------------|
| ACTUAL                             | ACTUAL         | AMENDED<br>BUDGET | Department : 17 - Parks & Recreation<br>Section : 096 - Recreational Sports<br>Program: 650 - Youth Soccer | PROPOSED<br>BUDGET | APPROVED<br>BUDGET | COUNCIL<br>BUDGET<br>ADOPTION |
| <b><u>RESOURCES</u></b>            |                |                   |  |                    |                    |                               |
| <b><u>CHARGES FOR SERVICES</u></b> |                |                   |  |                    |                    |                               |
| 100,328                            | 107,794        | 105,000           | 5350 Registration Fees<br>Recreational Sports registration fees for fall and spring Youth Soccer seasons.  | 105,000            | 0                  | 0                             |
| 0                                  | 50             | 400               | 5380-55 Facility Rentals - Concessions   | 400                | 0                  | 0                             |
| <b>100,328</b>                     | <b>107,844</b> | <b>105,400</b>    | <b><u>TOTAL CHARGES FOR SERVICES</u></b>   | <b>105,400</b>     | <b>0</b>           | <b>0</b>                      |
| <b>100,328</b>                     | <b>107,844</b> | <b>105,400</b>    | <b><u>TOTAL RESOURCES</u></b>  | <b>105,400</b>     | <b>0</b>           | <b>0</b>                      |

Budget Document Report

01 - GENERAL FUND

| 2024                                 | 2025          | 2026           | Department : 17 - Parks & Recreation       |   | 2027            | 2027            | 2027                    |
|--------------------------------------|---------------|----------------|--|---|-----------------|-----------------|-------------------------|
| ACTUAL                               | ACTUAL        | AMENDED BUDGET | Section : 096 - Recreational Sports        |   | PROPOSED BUDGET | APPROVED BUDGET | COUNCIL BUDGET ADOPTION |
|                                      |               |                | Program: 650 - Youth Soccer                |   |                 |                 |                         |
| <b><u>REQUIREMENTS</u></b>           |               |                |  |   |                 |                 |                         |
| <b><u>PERSONNEL SERVICES</u></b>     |               |                |  |   |                 |                 |                         |
| 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                       |
| <b>26,631</b>                        | <b>31,870</b> | <b>34,284</b>  | <b><u>TOTAL PERSONNEL SERVICES</u></b>     |   | <b>35,648</b>   | <b>0</b>        | <b>0</b>                |
| <b><u>MATERIALS AND SERVICES</u></b> |               |                |  |   |                 |                 |                         |
| 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             |                 |                         |
| <b>24,525</b>                        | <b>38,006</b> | <b>32,000</b>  | <b><u>TOTAL MATERIALS AND SERVICES</u></b> |   | <b>32,000</b>   | <b>0</b>        | <b>0</b>                |
| <b>51,156</b>                        | <b>69,875</b> | <b>66,284</b>  | <b><u>TOTAL REQUIREMENTS</u></b>           |   | <b>67,648</b>   | <b>0</b>        | <b>0</b>                |

**Budget Document Report**

**01 - GENERAL FUND**

| 2024                               | 2025   | 2026              |  | 2027               | 2027               | 2027                          |
|------------------------------------|--------|-------------------|--|--------------------|--------------------|-------------------------------|
| ACTUAL                             | ACTUAL | AMENDED<br>BUDGET | Department : 17 - Parks & Recreation<br>Section : 096 - Recreational Sports<br>Program: 653 - Youth Basketball | PROPOSED<br>BUDGET | APPROVED<br>BUDGET | COUNCIL<br>BUDGET<br>ADOPTION |
| <b><u>RESOURCES</u></b>            |        |                   |  |                    |                    |                               |
| <b><u>CHARGES FOR SERVICES</u></b> |        |                   |  |                    |                    |                               |
| 16,728                             | 16,288 | 17,000            | 5350 Registration Fees<br>Recreational Sports registration fees or Youth Basketball.                           | 18,700             | 0                  | 0                             |
| 16,728                             | 16,288 | 17,000            | <b><u>TOTAL CHARGES FOR SERVICES</u></b>   | 18,700             | 0                  | 0                             |
| 16,728                             | 16,288 | 17,000            | <b><u>TOTAL RESOURCES</u></b>  | 18,700             | 0                  | 0                             |

**Budget Document Report**

**01 - GENERAL FUND**

| 2024                                 | 2025          | 2026           | Department : 17 - Parks & Recreation       |  | 2027            | 2027            | 2027                    |
|--------------------------------------|---------------|----------------|--|--|-----------------|-----------------|-------------------------|
| ACTUAL                               | ACTUAL        | AMENDED BUDGET | Section : 096 - Recreational Sports        |  | PROPOSED BUDGET | APPROVED BUDGET | COUNCIL BUDGET ADOPTION |
|                                      |               |                | Program: 653 - Youth Basketball            |  |                 |                 |                         |
| <b><u>REQUIREMENTS</u></b>           |               |                |  |  |                 |                 |                         |
| <b><u>PERSONNEL SERVICES</u></b>     |               |                |  |  |                 |                 |                         |
| 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                       |
| <b>14,971</b>                        | <b>18,484</b> | <b>17,784</b>  | <b><u>TOTAL PERSONNEL SERVICES</u></b>     |  | <b>19,763</b>   | <b>0</b>        | <b>0</b>                |
| <b><u>MATERIALS AND SERVICES</u></b> |               |                |  |  |                 |                 |                         |
| 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             |                 |                         |
| <b>3,364</b>                         | <b>2,892</b>  | <b>3,200</b>   | <b><u>TOTAL MATERIALS AND SERVICES</u></b> |  | <b>3,200</b>    | <b>0</b>        | <b>0</b>                |
| <b>18,335</b>                        | <b>21,375</b> | <b>20,984</b>  | <b><u>TOTAL REQUIREMENTS</u></b>           |  | <b>22,963</b>   | <b>0</b>        | <b>0</b>                |

**Budget Document Report**

**01 - GENERAL FUND**

| 2024<br>ACTUAL                     | 2025<br>ACTUAL | 2026<br>AMENDED<br>BUDGET | Department : 17 - Parks & Recreation<br>Section : 096 - Recreational Sports<br>Program: 656 - Youth Baseball/Softball   | 2027<br>PROPOSED<br>BUDGET | 2027<br>APPROVED<br>BUDGET | 2027<br>COUNCIL<br>BUDGET<br>ADOPTION |
|------------------------------------|----------------|---------------------------|---|----------------------------|----------------------------|---------------------------------------|
| <b><u>RESOURCES</u></b>            |                |                           |   |                            |                            |                                       |
| <b><u>CHARGES FOR SERVICES</u></b> |                |                           |   |                            |                            |                                       |
| 52,426                             | 54,079         | 50,000                    | 5350 Registration Fees<br>Recreational Sports registration fees for Youth Baseball and Softball Programs.   | 50,000                     | 0                          | 0                                     |
| 300                                | 750            | 600                       | 5380-55 Facility Rentals - Concessions<br>Baseball/Softball concessionaire profit sharing with City.  | 700                        | 0                          | 0                                     |
| <b>52,726</b>                      | <b>54,829</b>  | <b>50,600</b>             | <b><u>TOTAL CHARGES FOR SERVICES</u></b>  | <b>50,700</b>              | <b>0</b>                   | <b>0</b>                              |
| <b><u>MISCELLANEOUS</u></b>        |                |                           |   |                            |                            |                                       |
| 12,750                             | 15,500         | 15,500                    | 6420-06 Donations - Parks & Recreation - Sponsorships<br>Parks & Recreation Sponsorships for Recreational Sports programs.  | 15,500                     | 0                          | 0                                     |
| 0                                  | 0              | 0                         | 6420-35 Donations - Parks & Recreation - Base/Softball Sponsorships<br>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. | 0                          | 0                          | 0                                     |
| <b>12,750</b>                      | <b>15,500</b>  | <b>15,500</b>             | <b><u>TOTAL MISCELLANEOUS</u></b>   | <b>15,500</b>              | <b>0</b>                   | <b>0</b>                              |
| <b>65,476</b>                      | <b>70,329</b>  | <b>66,100</b>             | <b><u>TOTAL RESOURCES</u></b>   | <b>66,200</b>              | <b>0</b>                   | <b>0</b>                              |

**Budget Document Report**

**01 - GENERAL FUND**

| 2024                                 | 2025          | 2026           | Department : 17 - Parks & Recreation   |  | 2027            | 2027            | 2027                    |
|--------------------------------------|---------------|----------------|--|--|-----------------|-----------------|-------------------------|
| ACTUAL                               | ACTUAL        | AMENDED BUDGET | Section : 096 - Recreational Sports    |  | PROPOSED BUDGET | APPROVED BUDGET | COUNCIL BUDGET ADOPTION |
|                                      |               |                | Program: 656 - Youth Baseball/Softball |  |                 |                 |                         |
| <b><u>REQUIREMENTS</u></b>           |               |                |  |  |                 |                 |                         |
| <b><u>PERSONNEL SERVICES</u></b>     |               |                |  |  |                 |                 |                         |
| 11,941                               | 9,839         | 15,378         | 7000-15                                | Salaries & Wages - Temporary<br>Recreation Assistant - 0.26 FTE<br>Program Assistant - 0.12 FTE  | 14,562          | 0               | 0                       |
| 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                       |
| <b>12,916</b>                        | <b>10,896</b> | <b>19,517</b>  | <b>TOTAL PERSONNEL SERVICES</b>        |  | <b>18,172</b>   | <b>0</b>        | <b>0</b>                |
| <b><u>MATERIALS AND SERVICES</u></b> |               |                |  |  |                 |                 |                         |
| 0                                    | 0             | 0              | 7680                                   | Materials & Supplies - Donations   | 0               | 0               | 0                       |
| 17,810                               | 21,664        | 21,000         | 8130                                   | Recreation Program Expenses<br>Youth baseball/softball related materials, supplies, and equipment necessary to sustain program operations for boys and girls 6-14 years. | 21,000          | 0               | 0                       |
|                                      |               |                |  | 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<br>Parks & Recreation Sponsorships matched with revenue account #6420-06 Donations - Parks & Recreation Sponsorships                               | 15,500          | 0               | 0                       |
|                                      |               |                |  | Player uniform   | 12,000          |                 |                         |

**Budget Document Report**

**01 - GENERAL FUND**

| 2024   | 2025   | 2026           | Department : 17 - Parks & Recreation   | 2027            | 2027            | 2027                    |
|--------|--------|----------------|--|-----------------|-----------------|-------------------------|
| ACTUAL | ACTUAL | AMENDED BUDGET | Section : 096 - Recreational Sports    | PROPOSED BUDGET | APPROVED BUDGET | COUNCIL BUDGET ADOPTION |
|        |        |                | Program: 656 - Youth Baseball/Softball |                 |                 |                         |
|        |        |                | Game balls                             | 2,800           |                 |                         |
|        |        |                | Batting tees/player development        | 400             |                 |                         |
|        |        |                | Sponsor banners                        | 300             |                 |                         |
| 30,560 | 37,521 | 36,500         | <b>TOTAL MATERIALS AND SERVICES</b>    | 36,500          | 0               | 0                       |
| 43,476 | 48,417 | 56,017         | <b>TOTAL REQUIREMENTS</b>              | 54,672          | 0               | 0                       |

**Budget Document Report**

**01 - GENERAL FUND**

| 2024                               | 2025   | 2026           |  | 2027            | 2027            | 2027                    |
|------------------------------------|--------|----------------|--|-----------------|-----------------|-------------------------|
| ACTUAL                             | ACTUAL | AMENDED BUDGET | Department : 17 - Parks & Recreation<br>Section : 096 - Recreational Sports<br>Program: 659 - Youth Sports Camps | PROPOSED BUDGET | APPROVED BUDGET | COUNCIL BUDGET ADOPTION |
| <b><u>RESOURCES</u></b>            |        |                |  |                 |                 |                         |
| <b><u>CHARGES FOR SERVICES</u></b> |        |                |  |                 |                 |                         |
| 672                                | 0      | 16,500         | 5350 Registration Fees<br>Recreational Sports registration fees for classes, camps, clinics.                     | 16,500          | 0               | 0                       |
| 672                                | 0      | 16,500         | <b><u>TOTAL CHARGES FOR SERVICES</u></b>   | 16,500          | 0               | 0                       |
| 672                                | 0      | 16,500         | <b><u>TOTAL RESOURCES</u></b>  | 16,500          | 0               | 0                       |

**Budget Document Report**

**01 - GENERAL FUND**

| 2024                                 | 2025   | 2026           | Department : 17 - Parks & Recreation       |   | 2027            | 2027            | 2027                    |
|--------------------------------------|--------|----------------|--|---|-----------------|-----------------|-------------------------|
| ACTUAL                               | ACTUAL | AMENDED BUDGET | Section : 096 - Recreational Sports        |   | PROPOSED BUDGET | APPROVED BUDGET | COUNCIL BUDGET ADOPTION |
|                                      |        |                | Program: 659 - Youth Sports Camps          |   |                 |                 |                         |
| <b><u>REQUIREMENTS</u></b>           |        |                |  |   |                 |                 |                         |
| <b><u>PERSONNEL SERVICES</u></b>     |        |                |  |   |                 |                 |                         |
| 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          | <b><u>TOTAL PERSONNEL SERVICES</u></b>     |   | 6,080           | 0               | 0                       |
| <b><u>MATERIALS AND SERVICES</u></b> |        |                |  |   |                 |                 |                         |
| 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          | <b><u>TOTAL MATERIALS AND SERVICES</u></b> |   | 3,000           | 0               | 0                       |
| 0                                    | 0      | 7,920          | <b><u>TOTAL REQUIREMENTS</u></b>           |   | 9,080           | 0               | 0                       |

Budget Document Report

01 - GENERAL FUND

| 2024                        | 2025    | 2026           | Department : 17 - Parks & Recreation |  | 2027            | 2027            | 2027                    |
|-----------------------------|---------|----------------|--------------------------------------|--|-----------------|-----------------|-------------------------|
| ACTUAL                      | ACTUAL  | AMENDED BUDGET | Section : 099 - Senior Center        |  | PROPOSED BUDGET | APPROVED BUDGET | COUNCIL BUDGET ADOPTION |
|                             |         |                | Program: 501 - Administration        |  |                 |                 |                         |
| <b>RESOURCES</b>            |         |                |                                      |  |                 |                 |                         |
| <b>INTERGOVERNMENTAL</b>    |         |                |                                      |  |                 |                 |                         |
| 0                           | 49,589  | 0              | 4830-05                              | OR Dept of Human Services - Transportation grant   | 0               | 0               | 0                       |
| 0                           | 49,589  | 0              | <b>TOTAL INTERGOVERNMENTAL</b>       |  | 0               | 0               | 0                       |
| <b>CHARGES FOR SERVICES</b> |         |                |                                      |  |                 |                 |                         |
| 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          | <b>TOTAL CHARGES FOR SERVICES</b>    |  | 8,100           | 0               | 0                       |
| <b>MISCELLANEOUS</b>        |         |                |                                      |  |                 |                 |                         |
| 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           |                 |                         |

**Budget Document Report**

**01 - GENERAL FUND**

| 2024          | 2025           | 2026              | Department : 17 - Parks & Recreation |   | 2027               | 2027               | 2027                          |
|---------------|----------------|-------------------|--------------------------------------|---|--------------------|--------------------|-------------------------------|
| ACTUAL        | ACTUAL         | AMENDED<br>BUDGET | Section : 099 - Senior Center        |   | PROPOSED<br>BUDGET | APPROVED<br>BUDGET | COUNCIL<br>BUDGET<br>ADOPTION |
|               |                |                   | Program: 501 - Administration        |   |                    |                    |                               |
| 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. |                    |                    |                               |
| <b>26,210</b> | <b>141,869</b> | <b>32,650</b>     | <b><u>TOTAL MISCELLANEOUS</u></b>    |   | <b>9,000</b>       | <b>0</b>           | <b>0</b>                      |
| <b>30,407</b> | <b>199,358</b> | <b>39,650</b>     | <b><u>TOTAL RESOURCES</u></b>        |   | <b>17,100</b>      | <b>0</b>           | <b>0</b>                      |

**Budget Document Report**

**01 - GENERAL FUND**

| 2024   | 2025   | 2026           | Department : 17 - Parks & Recreation | 2027            | 2027            | 2027                    |
|--------|--------|----------------|--------------------------------------|-----------------|-----------------|-------------------------|
| ACTUAL | ACTUAL | AMENDED BUDGET | Section : 099 - Senior Center        | PROPOSED BUDGET | APPROVED BUDGET | COUNCIL BUDGET ADOPTION |
|        |        |                | Program: 501 - Administration        |                 |                 |                         |

**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        |
| <b>198,278</b> | <b>221,146</b> | <b>260,846</b> |         | <b>TOTAL PERSONNEL SERVICES</b>  | <b>261,759</b> | <b>0</b> | <b>0</b> |

**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 |

**Budget Document Report**

**01 - GENERAL FUND**

| 2024   | 2025   | 2026           | Department : 17 - Parks & Recreation |   | 2027            | 2027            | 2027                    |
|--------|--------|----------------|--------------------------------------|---|-----------------|-----------------|-------------------------|
| ACTUAL | ACTUAL | AMENDED BUDGET | Section : 099 - Senior Center        |   | PROPOSED BUDGET | APPROVED BUDGET | COUNCIL BUDGET ADOPTION |
|        |        |                | Program: 501 - Administration        |   |                 |                 |                         |
| 123    | 237    | 300            | 7540                                 | <b>Employee Events</b>  | 600             | 0               | 0                       |
|        |        |                |                                      | Costs shared city-wide for employee training, materials, and events.  |                 |                 |                         |
| 1,064  | 977    | 1,000          | 7550                                 | <b>Travel &amp; Education</b>   | 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                                 | <b>Fuel - Vehicle &amp; Equipment</b>   | 1,500           | 0               | 0                       |
|        |        |                |                                      | Fuel for the bus that is primarily used for Senior Center Day Trips.  |                 |                 |                         |
| 6,046  | 11,961 | 14,000         | 7600                                 | <b>Utilities</b>  | 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                              | <b>Insurance - Liability</b>  | 3,790           | 0               | 0                       |
| 5,011  | 6,166  | 7,584          | 7610-10                              | <b>Insurance - Property</b>   | 7,645           | 0               | 0                       |
| 0      | 0      | 0              | 7610-11                              | <b>Insurance - Cyber Liability</b>  | 175             | 0               | 0                       |
| 6,126  | 5,639  | 7,300          | 7620                                 | <b>Telecommunications</b>   | 5,800           | 0               | 0                       |
|        |        |                |                                      | Internet, Yamhill Communications (5 telephones), Ziplly Fiber and Verizon for 1 staff cell phone.   |                 |                 |                         |
|        |        |                |                                      | Yamhill Communications  | 3,200           |                 |                         |
|        |        |                |                                      | Hunter Communications (Internet)  | 1,200           |                 |                         |
|        |        |                |                                      | Zipty Fiber   | 900             |                 |                         |
|        |        |                |                                      | Verizon Wireless  | 500             |                 |                         |
| 19,815 | 21,238 | 22,000         | 7650-10                              | <b>Janitorial - Services</b>  | 22,000          | 0               | 0                       |
| 2,801  | 1,852  | 2,500          | 7650-15                              | <b>Janitorial - Supplies</b>  | 2,500           | 0               | 0                       |
| 1,877  | 1,934  | 2,300          | 7660                                 | <b>Materials &amp; Supplies</b>   | 2,300           | 0               | 0                       |
|        |        |                |                                      | Office supplies, staff shirts, name tags.   |                 |                 |                         |
| 23,495 | 25,540 | 30,000         | 7680                                 | <b>Materials &amp; Supplies - Donations</b>   | 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          |                 |                         |

**Budget Document Report**

**01 - GENERAL FUND**

| 2024   | 2025   | 2026           | Department : 17 - Parks & Recreation  |        | 2027            | 2027            | 2027                    |
|--------|--------|----------------|---|--------|-----------------|-----------------|-------------------------|
| ACTUAL | ACTUAL | AMENDED BUDGET | Section : 099 - Senior Center   |        | PROPOSED BUDGET | APPROVED BUDGET | COUNCIL BUDGET ADOPTION |
|        |        |                | Program: 501 - Administration   |        |                 |                 |                         |
|        |        |                | Glaze Family Trust for Social Activities  | 10,000 |                 |                 |                         |
|        |        |                | Coffee Expenses   | 2,000  |                 |                 |                         |
| 38,920 | 13,983 | 20,000         | <b>7720 Repairs &amp; Maintenance</b>   |        | 15,000          | 0               | 0                       |
|        |        |                | Unexpected expenses if equipment at the Senior Center needs to be repaired or replaced.   |        |                 |                 |                         |
| 0      | 0      | 0              | <b>7750 Professional Services</b>   |        | 0               | 0               | 0                       |
| 15     | 2      | 0              | <b>7750-01 Professional Services - Audit &amp; other city-wide prof svc</b>   |        | 0               | 0               | 0                       |
| 17,099 | 13,700 | 12,500         | <b>7790 Maintenance &amp; Rental Contracts</b>  |        | 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            | <b>7800 M &amp; S Equipment</b>   |        | 500             | 0               | 0                       |
|        |        |                | Office Supplies   |        |                 |                 |                         |
| 4,604  | 6,471  | 5,546          | <b>7840 M &amp; S Computer Charges</b>  |        | 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          | <b>7840-60 M &amp; S Computer Charges - Senior Center</b>   |        | 4,060           | 0               | 0                       |
|        |        |                | Sent from Allocation "Materials & Services-Specific - IS Cost Allocation - M&S Specific (P&R Senior Ctr)" (100.00%)   |        |                 |                 |                         |
|        |        |                | Adobe Pro Renewal - \$200   |        |                 |                 |                         |
|        |        |                | Office 365 licensing \$1260   |        |                 |                 |                         |
|        |        |                | Activenet Peripherals - \$1000  |        |                 |                 |                         |
|        |        |                | Activenet renewal - \$1600  |        |                 |                 |                         |
| 1,761  | 3,894  | 1,800          | <b>8135 Wortman Gallery Expenses</b>  |        | 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.  |        |                 |                 |                         |

**Budget Document Report**

**01 - GENERAL FUND**

| 2024                         | 2025           | 2026              | Department : 17 - Parks & Recreation   |  | 2027               | 2027               | 2027                          |
|------------------------------|----------------|-------------------|--|--|--------------------|--------------------|-------------------------------|
| ACTUAL                       | ACTUAL         | AMENDED<br>BUDGET | Section : 099 - Senior Center  |  | PROPOSED<br>BUDGET | APPROVED<br>BUDGET | COUNCIL<br>BUDGET<br>ADOPTION |
|                              |                |                   | Program: 501 - Administration  |  |                    |                    |                               |
| 0                            | 0              | 500 8138          | Sponsorships Utilized  |  | 0                  | 0                  | 0                             |
| <b>136,529</b>               | <b>123,579</b> | <b>143,232</b>    | <b>TOTAL MATERIALS AND SERVICES</b>  |  | <b>134,963</b>     | <b>0</b>           | <b>0</b>                      |
| <b><u>CAPITAL OUTLAY</u></b> |                |                   |  |  |                    |                    |                               |
| 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                             |
| <b>1,132</b>                 | <b>49,852</b>  | <b>89,335</b>     | <b>TOTAL CAPITAL OUTLAY</b>  |  | <b>849</b>         | <b>0</b>           | <b>0</b>                      |
| <b>335,940</b>               | <b>394,577</b> | <b>493,413</b>    | <b>TOTAL REQUIREMENTS</b>  |  | <b>397,571</b>     | <b>0</b>           | <b>0</b>                      |

**Budget Document Report**

**01 - GENERAL FUND**

| 2024                               | 2025   | 2026              |  | 2027               | 2027               | 2027                          |
|------------------------------------|--------|-------------------|--|--------------------|--------------------|-------------------------------|
| ACTUAL                             | ACTUAL | AMENDED<br>BUDGET | Department : 17 - Parks & Recreation<br>Section : 099 - Senior Center<br>Program: 635 - Classes & Programs | PROPOSED<br>BUDGET | APPROVED<br>BUDGET | COUNCIL<br>BUDGET<br>ADOPTION |
| <b><u>RESOURCES</u></b>            |        |                   |  |                    |                    |                               |
| <b><u>CHARGES FOR SERVICES</u></b> |        |                   |  |                    |                    |                               |
| 44,251                             | 44,143 | 41,000            | 5350 Registration Fees   | 42,500             | 0                  | 0                             |
| 44,251                             | 44,143 | 41,000            | <b><u>TOTAL CHARGES FOR SERVICES</u></b>   | 42,500             | 0                  | 0                             |
| 44,251                             | 44,143 | 41,000            | <b><u>TOTAL RESOURCES</u></b>  | 42,500             | 0                  | 0                             |

**Budget Document Report**

**01 - GENERAL FUND**

| 2024  | 2025          | 2026           | Department : 17 - Parks & Recreation       |   | 2027            | 2027            | 2027                    |
|---|---------------|----------------|--|---|-----------------|-----------------|-------------------------|
| ACTUAL  | ACTUAL        | AMENDED BUDGET | Section : 099 - Senior Center              |   | PROPOSED BUDGET | APPROVED BUDGET | COUNCIL BUDGET ADOPTION |
|   |               |                | Program: 635 - Classes & Programs          |   |                 |                 |                         |
| <b><u>REQUIREMENTS</u></b>  |               |                |  |   |                 |                 |                         |
| <b><u>PERSONNEL SERVICES</u></b>  |               |                |  |   |                 |                 |                         |
| 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                       |
| <b>6,434</b>  | <b>10,013</b> | <b>27,010</b>  | <b><u>TOTAL PERSONNEL SERVICES</u></b>     |   | <b>23,184</b>   | <b>0</b>        | <b>0</b>                |
| <b><u>MATERIALS AND SERVICES</u></b>  |               |                |  |   |                 |                 |                         |
| 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. |               |                |  |   |                 |                 |                         |
| <b>13,125</b>   | <b>16,177</b> | <b>13,500</b>  | <b><u>TOTAL MATERIALS AND SERVICES</u></b> |   | <b>16,000</b>   | <b>0</b>        | <b>0</b>                |
| <b>19,559</b>   | <b>26,190</b> | <b>40,510</b>  | <b><u>TOTAL REQUIREMENTS</u></b>           |   | <b>39,184</b>   | <b>0</b>        | <b>0</b>                |

**Budget Document Report**

**01 - GENERAL FUND**

| 2024                               | 2025         | 2026              |  | 2027               | 2027               | 2027                          |
|------------------------------------|--------------|-------------------|--|--------------------|--------------------|-------------------------------|
| ACTUAL                             | ACTUAL       | AMENDED<br>BUDGET | Department : 17 - Parks & Recreation<br>Section : 099 - Senior Center<br>Program: 641 - Special Events | PROPOSED<br>BUDGET | APPROVED<br>BUDGET | COUNCIL<br>BUDGET<br>ADOPTION |
| <b><u>RESOURCES</u></b>            |              |                   |  |                    |                    |                               |
| <b><u>CHARGES FOR SERVICES</u></b> |              |                   |  |                    |                    |                               |
| 1,181                              | 2,496        | 2,000             | 5350 Registration Fees   | 2,700              | 0                  | 0                             |
|                                    |              |                   | Music, Mingle & Mocktails  |                    |                    |                               |
| <b>1,181</b>                       | <b>2,496</b> | <b>2,000</b>      | <b><u>TOTAL CHARGES FOR SERVICES</u></b>   | <b>2,700</b>       | <b>0</b>           | <b>0</b>                      |
| <b>1,181</b>                       | <b>2,496</b> | <b>2,000</b>      | <b><u>TOTAL RESOURCES</u></b>  | <b>2,700</b>       | <b>0</b>           | <b>0</b>                      |

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**01 - GENERAL FUND**

| 2024                                 | 2025   | 2026           | Department : 17 - Parks & Recreation  | 2027            | 2027            | 2027                    |
|--------------------------------------|--------|----------------|---|-----------------|-----------------|-------------------------|
| ACTUAL                               | ACTUAL | AMENDED BUDGET | Section : 099 - Senior Center   | PROPOSED BUDGET | APPROVED BUDGET | COUNCIL BUDGET ADOPTION |
|                                      |        |                | Program: 641 - Special Events   |                 |                 |                         |
| <b><u>REQUIREMENTS</u></b>           |        |                |   |                 |                 |                         |
| <b><u>MATERIALS AND SERVICES</u></b> |        |                |   |                 |                 |                         |
| 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              | <b><u>TOTAL MATERIALS AND SERVICES</u></b>  | 0               | 0               | 0                       |
| 0                                    | 0      | 0              | <b><u>TOTAL REQUIREMENTS</u></b>  | 0               | 0               | 0                       |

**Budget Document Report**

**01 - GENERAL FUND**

| 2024  | 2025       | 2026              |   | 2027               | 2027               | 2027                          |
|---|------------|-------------------|---|--------------------|--------------------|-------------------------------|
| ACTUAL  | ACTUAL     | AMENDED<br>BUDGET | Department : 17 - Parks & Recreation<br>Section : 099 - Senior Center<br>Program: 665 - Day Tours | PROPOSED<br>BUDGET | APPROVED<br>BUDGET | COUNCIL<br>BUDGET<br>ADOPTION |
| <b><u>RESOURCES</u></b>   |            |                   |   |                    |                    |                               |
| <b><u>CHARGES FOR SERVICES</u></b>  |            |                   |   |                    |                    |                               |
| 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). |            |                   |   |                    |                    |                               |
| <b>3,524</b>  | <b>315</b> | <b>6,000</b>      | <b><u>TOTAL CHARGES FOR SERVICES</u></b>  | <b>8,000</b>       | <b>0</b>           | <b>0</b>                      |
| <b>3,524</b>  | <b>315</b> | <b>6,000</b>      | <b><u>TOTAL RESOURCES</u></b>   | <b>8,000</b>       | <b>0</b>           | <b>0</b>                      |

**Budget Document Report**

**01 - GENERAL FUND**

| 2024                                 | 2025   | 2026           | Department : 17 - Parks & Recreation       |   | 2027            | 2027            | 2027                    |
|--------------------------------------|--------|----------------|--|---|-----------------|-----------------|-------------------------|
| ACTUAL                               | ACTUAL | AMENDED BUDGET | Section : 099 - Senior Center              |   | PROPOSED BUDGET | APPROVED BUDGET | COUNCIL BUDGET ADOPTION |
|                                      |        |                | Program: 665 - Day Tours                   |   |                 |                 |                         |
| <b><u>REQUIREMENTS</u></b>           |        |                |  |   |                 |                 |                         |
| <b><u>PERSONNEL SERVICES</u></b>     |        |                |  |   |                 |                 |                         |
| 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          | <b><u>TOTAL PERSONNEL SERVICES</u></b>     |   | 0               | 0               | 0                       |
| <b><u>MATERIALS AND SERVICES</u></b> |        |                |  |   |                 |                 |                         |
| 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          | <b><u>TOTAL MATERIALS AND SERVICES</u></b> |   | 5,000           | 0               | 0                       |
| 2,608                                | 953    | 8,424          | <b><u>TOTAL REQUIREMENTS</u></b>           |   | 5,000           | 0               | 0                       |

**Budget Document Report**

**01 - GENERAL FUND**

| 2024  | 2025   | 2026              | Department : 17 - Parks & Recreation     |                   | 2027     | 2027     | 2027               |
|---|--------|-------------------|--|-------------------|----------|----------|--------------------|
| ACTUAL  | ACTUAL | AMENDED<br>BUDGET | Section : 099 - Senior Center            |                   | PROPOSED | APPROVED | COUNCIL            |
|   |        |                   | Program: 668 - Overnight Tours           |                   | BUDGET   | BUDGET   | BUDGET<br>ADOPTION |
| <b><u>RESOURCES</u></b>   |        |                   |  |                   |          |          |                    |
| <b><u>CHARGES FOR SERVICES</u></b>  |        |                   |  |                   |          |          |                    |
| 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               | <b><u>TOTAL CHARGES FOR SERVICES</u></b> |                   | 500      | 0        | 0                  |
| 649   | 1,649  | 500               | <b><u>TOTAL RESOURCES</u></b>            |                   | 500      | 0        | 0                  |

# PARK MAINTENANCE







## 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<br>Actual | FY 2025-26<br>Budget | FY 2026-27 Proposed<br>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**

| 2024                               | 2025          | 2026           |   | 2027            | 2027            | 2027                    |
|------------------------------------|---------------|----------------|---|-----------------|-----------------|-------------------------|
| ACTUAL                             | ACTUAL        | AMENDED BUDGET | Department : 19 - Park Maintenance<br>Section : 000 - No Section<br>Program: 000 - No Program     | PROPOSED BUDGET | APPROVED BUDGET | COUNCIL BUDGET ADOPTION |
| <b><u>RESOURCES</u></b>            |               |                |   |                 |                 |                         |
| <b><u>INTERGOVERNMENTAL</u></b>    |               |                |   |                 |                 |                         |
| 11,702                             | 52,583        | 0 4545         | Federal FEMA Grant  | 0               | 0               | 0                       |
| <b>11,702</b>                      | <b>52,583</b> | <b>0</b>       | <b><u>TOTAL INTERGOVERNMENTAL</u></b>   | <b>0</b>        | <b>0</b>        | <b>0</b>                |
| <b><u>CHARGES FOR SERVICES</u></b> |               |                |   |                 |                 |                         |
| 0                                  | 0             | 0 5305         | City Service Charge   | 0               | 0               | 0                       |
| 4,119                              | 7,170         | 5,000 5390     | Park Rentals<br>Picnic site reservation fees for Wortman and Discovery Meadows picnic facilities. | 6,500           | 0               | 0                       |
| <b>4,119</b>                       | <b>7,170</b>  | <b>5,000</b>   | <b><u>TOTAL CHARGES FOR SERVICES</u></b>  | <b>6,500</b>    | <b>0</b>        | <b>0</b>                |
| <b><u>MISCELLANEOUS</u></b>        |               |                |   |                 |                 |                         |
| 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                       |
| <b>3,953</b>                       | <b>5,666</b>  | <b>1,500</b>   | <b><u>TOTAL MISCELLANEOUS</u></b>   | <b>1,500</b>    | <b>0</b>        | <b>0</b>                |
| <b>19,775</b>                      | <b>65,419</b> | <b>6,500</b>   | <b><u>TOTAL RESOURCES</u></b>   | <b>8,000</b>    | <b>0</b>        | <b>0</b>                |

**Budget Document Report**

**01 - GENERAL FUND**

| 2024   | 2025   | 2026           | Department : 19 - Park Maintenance | 2027            | 2027            | 2027                    |
|--------|--------|----------------|------------------------------------|-----------------|-----------------|-------------------------|
| ACTUAL | ACTUAL | AMENDED BUDGET | Section : 000 - No Section         | PROPOSED BUDGET | APPROVED BUDGET | COUNCIL BUDGET ADOPTION |
|        |        |                | Program: 000 - No Program          |                 |                 |                         |

**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 |

**Budget Document Report**

**01 - GENERAL FUND**

| 2024                                 | 2025             | 2026             |         | Department : 19 - Park Maintenance   | 2027             | 2027            | 2027                    |
|--------------------------------------|------------------|------------------|---------|--|------------------|-----------------|-------------------------|
| ACTUAL                               | ACTUAL           | AMENDED BUDGET   |         | Section : 000 - No Section   | PROPOSED BUDGET  | APPROVED BUDGET | COUNCIL BUDGET ADOPTION |
|                                      |                  |                  |         | Program: 000 - No Program  |                  |                 |                         |
| 118                                  | 0                | 0                | 7400-10 | Fringe Benefits - Volunteers - Workers' Compensation Insurance   | 0                | 0               | 0                       |
| <b>1,119,804</b>                     | <b>1,339,021</b> | <b>1,529,928</b> |         | <b>TOTAL PERSONNEL SERVICES</b>  | <b>1,687,506</b> | <b>0</b>        | <b>0</b>                |
| <b><u>MATERIALS AND SERVICES</u></b> |                  |                  |         |  |                  |                 |                         |
| 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                       |

**Budget Document Report**

**01 - GENERAL FUND**

| 2024   | 2025   | 2026           | Department : 19 - Park Maintenance |   | 2027            | 2027            | 2027                    |
|--------|--------|----------------|------------------------------------|---|-----------------|-----------------|-------------------------|
| ACTUAL | ACTUAL | AMENDED BUDGET | Section : 000 - No Section         |   | PROPOSED BUDGET | APPROVED BUDGET | COUNCIL BUDGET ADOPTION |
|        |        |                | Program: 000 - No Program          |   |                 |                 |                         |
| 0      | 0      | 0              | <b>7610-11</b>                     | <b>Insurance - Cyber liability</b>  | 941             | 0               | 0                       |
| 7,821  | 8,208  | 9,000          | <b>7620</b>                        | <b>Telecommunications</b>   | 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          | <b>7650</b>                        | <b>Janitorial</b>   | 2,675           | 0               | 0                       |
|        |        |                |                                    | Contract janitorial services and supplies.  |                 |                 |                         |
| 18,899 | 15,761 | 20,000         | <b>7660</b>                        | <b>Materials &amp; Supplies</b>   | 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          | <b>7660-16</b>                     | <b>Materials &amp; Supplies - Facilities Maintenance</b>  | 5,000           | 0               | 0                       |
| 5,383  | 3,764  | 4,500          | <b>7720-10</b>                     | <b>Repairs &amp; Maintenance - Building Maintenance</b>   | 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         | <b>7720-14</b>                     | <b>Repairs &amp; Maintenance - Vehicles</b>   | 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             |                 |                         |

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**01 - GENERAL FUND**

| 2024    | 2025    | 2026           | Department : 19 - Park Maintenance  | 2027            | 2027            | 2027                    |
|---------|---------|----------------|---|-----------------|-----------------|-------------------------|
| ACTUAL  | ACTUAL  | AMENDED BUDGET | Section : 000 - No Section  | PROPOSED BUDGET | APPROVED BUDGET | COUNCIL BUDGET ADOPTION |
|         |         |                | Program: 000 - No Program   |                 |                 |                         |
| 136,419 | 177,697 | 115,000        | <b>7720-26 Repairs &amp; Maintenance - Park Maintenance</b>   | 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         | <b>7720-27 Repairs &amp; Maintenance - Park Vandalism</b>   | 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            | <b>7750 Professional Services</b>   | 500             | 0               | 0                       |
|         |         |                | Background checks, pre-employment physicals, etc.   | 500             |                 |                         |
| 2,850   | 3,782   | 5,110          | <b>7750-01 Professional Services - Audit &amp; other city-wide prof svc</b>   | 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          | <b>7750-04 Professional Services - Grants</b>   | 440,849         | 0               | 0                       |
|         |         |                | Discovery Meadows Splash Pad  | 440,849         |                 |                         |
| 11,694  | 12,199  | 12,600         | <b>7780-07 Contract Services - Downtown</b>   | 13,230          | 0               | 0                       |
|         |         |                | Downtown & Alpine Avenue solid waste disposal   |                 |                 |                         |
| 259,038 | 318,744 | 425,639        | <b>7780-15 Contract Services - Park Maintenance</b>   | 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         |                 |                         |

Budget Document Report

01 - GENERAL FUND

| 2024   | 2025   | 2026           | Department : 19 - Park Maintenance  | 2027            | 2027            | 2027                    |
|--------|--------|----------------|---|-----------------|-----------------|-------------------------|
| ACTUAL | ACTUAL | AMENDED BUDGET | Section : 000 - No Section<br>Program: 000 - No Program   | PROPOSED BUDGET | APPROVED BUDGET | 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         | <b>7780-16 Contract Services - Facilities Maintenance</b>   | 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          | <b>7800-16 M &amp; S Equipment - Facilities Maintenance</b>   | 5,000           | 0               | 0                       |
|        |        |                | Misc. small equipment and tools for Facility Maintenance  |                 |                 |                         |
| 2,817  | 2,415  | 4,000          | <b>7800-39 M &amp; S Equipment - Parks</b>  | 3,000           | 0               | 0                       |
|        |        |                | Miscellaneous small equipment for operations and maintenance  |                 |                 |                         |
| 1,513  | 1,263  | 2,500          | <b>7800-42 M &amp; S Equipment - Shop</b>   | 2,000           | 0               | 0                       |
|        |        |                | Miscellaneous small equipment and tools for Fleet shop  |                 |                 |                         |
| 7,605  | 11,659 | 9,993          | <b>7840 M &amp; S Computer Charges</b>  | 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         | <b>7840-65 M &amp; S Computer Charges - Park Maintenance</b>  | 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   |                 |                 |                         |

**Budget Document Report**

**01 - GENERAL FUND**

| 2024                         | 2025      | 2026           | Department : 19 - Park Maintenance   | 2027            | 2027            | 2027                    |
|------------------------------|-----------|----------------|--|-----------------|-----------------|-------------------------|
| ACTUAL                       | ACTUAL    | AMENDED BUDGET | Section : 000 - No Section<br>Program: 000 - No Program  | PROPOSED BUDGET | APPROVED BUDGET | COUNCIL BUDGET ADOPTION |
|                              |           |                | Hansen SW Maintenance - 25%, shared w/Eng,Park Maint,WWS - \$4500<br>Office 365 licensing - \$3500   |                 |                 |                         |
| 656,669                      | 780,112   | 873,177        | <b>TOTAL MATERIALS AND SERVICES</b>  | 1,245,394       | 0               | 0                       |
| <b><u>CAPITAL OUTLAY</u></b> |           |                |  |                 |                 |                         |
| 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        | <b>TOTAL CAPITAL OUTLAY</b>  | 1,529           | 0               | 0                       |
| 2,025,661                    | 2,410,624 | 3,259,626      | <b>TOTAL REQUIREMENTS</b>  | 2,934,429       | 0               | 0                       |









## 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<br>Actual | FY 2025-26<br>Budget | FY 2026-27 Proposed<br>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 Equivalent (FTE)

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

**Budget Document Report**

**01 - GENERAL FUND**

| 2024                                | 2025           | 2026           | Department : 21 - Library   | 2027            | 2027            | 2027                    |
|-------------------------------------|----------------|----------------|---|-----------------|-----------------|-------------------------|
| ACTUAL                              | ACTUAL         | AMENDED BUDGET | Section : 000 - No Section<br>Program: 000 - No Program   | PROPOSED BUDGET | APPROVED BUDGET | COUNCIL BUDGET ADOPTION |
| <b><u>RESOURCES</u></b>             |                |                |   |                 |                 |                         |
| <b><u>INTERGOVERNMENTAL</u></b>     |                |                |   |                 |                 |                         |
| 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. |                 |                 |                         |
| <b>284,793</b>                      | <b>358,857</b> | <b>222,800</b> | <b>TOTAL INTERGOVERNMENTAL</b>  | <b>222,600</b>  | <b>0</b>        | <b>0</b>                |
| <b><u>CHARGES FOR SERVICES</u></b>  |                |                |   |                 |                 |                         |
| 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.  |                 |                 |                         |
| <b>420</b>                          | <b>300</b>     | <b>480</b>     | <b>TOTAL CHARGES FOR SERVICES</b>   | <b>300</b>      | <b>0</b>        | <b>0</b>                |
| <b><u>FINES AND FORFEITURES</u></b> |                |                |   |                 |                 |                         |
| 8,236                               | 10,954         | 7,000          | 6160 Fines & Lost Books   | 7,000           | 0               | 0                       |
|                                     |                |                | Charges to library patrons for materials borrowed and not returned.   |                 |                 |                         |
| <b>8,236</b>                        | <b>10,954</b>  | <b>7,000</b>   | <b>TOTAL FINES AND FORFEITURES</b>  | <b>7,000</b>    | <b>0</b>        | <b>0</b>                |

**Budget Document Report**

**01 - GENERAL FUND**

| 2024                        | 2025           | 2026           | Department : 21 - Library   | 2027            | 2027            | 2027                    |
|-----------------------------|----------------|----------------|---|-----------------|-----------------|-------------------------|
| ACTUAL                      | ACTUAL         | AMENDED BUDGET | Section : 000 - No Section<br>Program: 000 - No Program   | PROPOSED BUDGET | APPROVED BUDGET | COUNCIL BUDGET ADOPTION |
| <b><u>MISCELLANEOUS</u></b> |                |                |   |                 |                 |                         |
| 0                           | 1,500          | 0              | <b>6360-19 Grants - Yamhill County Cultural Coalitio</b>  | 0               | 0               | 0                       |
| 1,971                       | 10,489         | 500            | <b>6440 Donations - Library</b><br>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.  | 500             | 0               | 0                       |
| 0                           | 0              | 0              | <b>6440-05 Donations - Library - Bookmobile</b><br>Donations received from the public and local service groups for bookmobile materials. These funds are expended through account 8160-05 Donations-Library-Bookmobile Books.   | 0               | 0               | 0                       |
| 31,066                      | 16,561         | 22,000         | <b>6440-10 Donations - Library - Library Foundation Even CY</b><br>The Library Foundation raises money to support the bookmobile program, the purchase of materials for borrowing, and other library programs. These funds are expended through accounts 8160-25 Donations - Library Foundation Even CY and 7000-10 Salaries & Wages - Regular Part Time. | 25,000          | 0               | 0                       |
| 14,419                      | 16,108         | 21,000         | <b>6440-11 Donations - Library - Library Foundation Odd CY</b><br>The Library Foundation raises money to support the bookmobile program, the purchase of materials for borrowing, and other library programs. These funds are expended through account 8160-30 Donations - Library Foundation Odd CY and 7000-10 Salaries & Wages - Regular Part Time.    | 21,000          | 0               | 0                       |
| 27,273                      | 47,032         | 13,700         | <b>6440-15 Donations - Library - Friends of the Library</b><br>The Friends of the Library support library programming and the purchase of materials for borrowing. These funds are expended through account 8160-40 Donations - Friends of the Library.   | 37,000          | 0               | 0                       |
| 284                         | 189            | 100            | <b>6440-25 Donations - Library - Children's Programs</b><br>Donations received from the public, granting agencies, and local service groups. These funds are expended through account 8160-15 Donations - Children's Programs.  | 50              | 0               | 0                       |
| 3,592                       | 3,772          | 4,500          | <b>6440-35 Donations - Library - Kiwanis</b><br>Donations received from this local service group. These funds are expended through account 8160-35 Donations - Library - Kiwanis.   | 4,500           | 0               | 0                       |
| 0                           | 3,765          | 0              | <b>6600-06 Other Income - Paid Leave OR</b>   | 0               | 0               | 0                       |
| 5,098                       | 6,263          | 5,000          | <b>6600-98 Other Income - Library</b><br>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.   | 5,000           | 0               | 0                       |
| <b>83,705</b>               | <b>105,679</b> | <b>66,800</b>  | <b><u>TOTAL MISCELLANEOUS</u></b>   | <b>93,050</b>   | <b>0</b>        | <b>0</b>                |
| <b>377,153</b>              | <b>475,790</b> | <b>297,080</b> | <b><u>TOTAL RESOURCES</u></b>   | <b>322,950</b>  | <b>0</b>        | <b>0</b>                |

**Budget Document Report**

**01 - GENERAL FUND**

| 2024                      | 2025      | 2026           | Department : 21 - Library                               |   | 2027            | 2027            | 2027                    |
|---------------------------|-----------|----------------|---|---|-----------------|-----------------|-------------------------|
| ACTUAL                    | ACTUAL    | AMENDED BUDGET | Section : 000 - No Section<br>Program: 000 - No Program |   | PROPOSED BUDGET | APPROVED BUDGET | COUNCIL BUDGET ADOPTION |
| <b>REQUIREMENTS</b>       |           |                |   |   |                 |                 |                         |
| <b>PERSONNEL SERVICES</b> |           |                |   |   |                 |                 |                         |
| 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                       |

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| 2024                                 | 2025             | 2026             | Department : 21 - Library       |  | 2027             | 2027            | 2027                    |
|--------------------------------------|------------------|------------------|---------------------------------|--|------------------|-----------------|-------------------------|
| ACTUAL                               | ACTUAL           | AMENDED BUDGET   | Section : 000 - No Section      |  | PROPOSED BUDGET  | APPROVED BUDGET | COUNCIL BUDGET ADOPTION |
|                                      |                  |                  | Program: 000 - No Program       |  |                  |                 |                         |
| 325                                  | 0                | 271              | 7400-10                         | Fringe Benefits - Volunteers - Workers' Compensation Insurance   | 0                | 0               | 0                       |
| <b>2,037,532</b>                     | <b>2,195,143</b> | <b>2,063,997</b> | <b>TOTAL PERSONNEL SERVICES</b> |  | <b>2,002,834</b> | <b>0</b>        | <b>0</b>                |
| <b><u>MATERIALS AND SERVICES</u></b> |                  |                  |                                 |  |                  |                 |                         |
| 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           |                 |                         |

**Budget Document Report**

**01 - GENERAL FUND**

| 2024   | 2025   | 2026           | Department : 21 - Library  |  | 2027            | 2027            | 2027                    |
|--------|--------|----------------|----------------------------|--|-----------------|-----------------|-------------------------|
| ACTUAL | ACTUAL | AMENDED BUDGET | Section : 000 - No Section |  | PROPOSED BUDGET | APPROVED BUDGET | COUNCIL BUDGET ADOPTION |
|        |        |                | Program: 000 - No Program  |  |                 |                 |                         |
| 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.        |                 |                 |                         |

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| 2024   | 2025   | 2026           | Department : 21 - Library  |  | 2027            | 2027            | 2027                    |
|--------|--------|----------------|----------------------------|--|-----------------|-----------------|-------------------------|
| ACTUAL | ACTUAL | AMENDED BUDGET | Section : 000 - No Section |  | PROPOSED BUDGET | APPROVED BUDGET | COUNCIL BUDGET ADOPTION |
|        |        |                | Program: 000 - No Program  |  |                 |                 |                         |
| 6,814  | 7,962  | 8,000          | <b>7660-64</b>             | <b>Materials &amp; Supplies - Library Technical Services</b>   | 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          | <b>7660-65</b>             | <b>Materials &amp; Supplies - Children's Programs</b>  | 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              | <b>7680-15</b>             | <b>Materials &amp; Supplies - Donations - Children's Programs</b>  | 0               | 0               | 0                       |
| 40,589 | 92,777 | 0              | <b>7710</b>                | <b>Materials &amp; Supplies - Grants</b>   | 0               | 0               | 0                       |
| 23,896 | 13,994 | 20,000         | <b>7720-08</b>             | <b>Repairs &amp; Maintenance - Building Repairs</b>  | 16,000          | 0               | 0                       |
|        |        |                |                            | HVAC, plumbing, and electrical repairs.  |                 |                 |                         |
| 34,149 | 22,603 | 28,000         | <b>7720-10</b>             | <b>Repairs &amp; Maintenance - Building Maintenance</b>  | 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                     |

**Budget Document Report**

**01 - GENERAL FUND**

| 2024   | 2025    | 2026           | Department : 21 - Library  |  | 2027            | 2027            | 2027                    |
|--------|---------|----------------|----------------------------|--|-----------------|-----------------|-------------------------|
| ACTUAL | ACTUAL  | AMENDED BUDGET | Section : 000 - No Section |  | PROPOSED BUDGET | APPROVED BUDGET | COUNCIL BUDGET ADOPTION |
|        |         |                | Program: 000 - No Program  |  |                 |                 |                         |
| 28     | 1,429   | 2,000          | <b>7720-14</b>             | <b>Repairs &amp; Maintenance - Vehicles</b>  | 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         | <b>7750</b>                | <b>Professional Services</b>   | 81,120          | 0               | 0                       |
|        |         |                |                            | Security guard at 40 hours per week.   |                 |                 |                         |
| 4,833  | 4,954   | 6,490          | <b>7750-01</b>             | <b>Professional Services - Audit &amp; other city-wide prof svc</b>  | 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         | <b>7790</b>                | <b>Maintenance &amp; Rental Contracts</b>  | 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           |                 |                         |
|        |         |                |                            | lpage annual access  | 500             |                 |                         |
|        |         |                |                            | public copier contract   | 400             |                 |                         |
|        |         |                |                            | postage meter lease  | 350             |                 |                         |
| 3,225  | 1,357   | 2,000          | <b>7800</b>                | <b>M &amp; S Equipment</b>   | 1,000           | 0               | 0                       |
|        |         |                |                            | Furniture and equipment.   |                 |                 |                         |
| 78,815 | 108,821 | 88,271         | <b>7840</b>                | <b>M &amp; S Computer Charges</b>  | 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         | <b>7840-70</b>             | <b>M &amp; S Computer Charges - Library</b>  | 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  |                 |                 |                         |

**Budget Document Report**

**01 - GENERAL FUND**

| 2024   | 2025   | 2026           | Department : 21 - Library   | 2027            | 2027            | 2027                    |
|--------|--------|----------------|---|-----------------|-----------------|-------------------------|
| ACTUAL | ACTUAL | AMENDED BUDGET | Section : 000 - No Section<br>Program: 000 - No Program   | PROPOSED BUDGET | APPROVED BUDGET | 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         | <b>8150-05 Books &amp; Materials - Adult Books</b>  | 28,000          | 0               | 0                       |
|        |        |                | Fiction and non-fiction print books for adult borrowing.  |                 |                 |                         |
| 11,925 | 12,395 | 12,000         | <b>8150-20 Books &amp; Materials - Children's Books</b>   | 12,000          | 0               | 0                       |
|        |        |                | Books, audio visuals, and other materials for borrowing for children ages - 12.   |                 |                 |                         |
| 4,517  | 4,475  | 4,500          | <b>8150-25 Books &amp; Materials - Young Adult Books</b>  | 4,500           | 0               | 0                       |
|        |        |                | Books for borrowing for young adults ages 12 - 17.  |                 |                 |                         |
| 5,796  | 5,689  | 6,000          | <b>8150-30 Books &amp; Materials - Large Print Books</b>  | 6,000           | 0               | 0                       |
|        |        |                | Large print books for borrowing for visually impaired adults.   |                 |                 |                         |
| 2,025  | 1,972  | 2,000          | <b>8150-35 Books &amp; Materials - Spanish Language Materials</b>   | 2,000           | 0               | 0                       |
|        |        |                | Books and media for borrowing in Spanish.   |                 |                 |                         |
| 4,501  | 4,081  | 4,500          | <b>8150-45 Books &amp; Materials - Periodicals</b>  | 4,500           | 0               | 0                       |
|        |        |                | Newspaper subscriptions for in library reading and magazine subscriptions for borrowing.  |                 |                 |                         |
| 8,118  | 7,731  | 5,000          | <b>8150-50 Books &amp; Materials - Audio Visuals-DVD</b>  | 5,000           | 0               | 0                       |
|        |        |                | DVDs and Blu-rays for borrowing.  |                 |                 |                         |
| 5,577  | 4,839  | 4,000          | <b>8150-51 Books &amp; Materials - Audio Visuals-CD Books</b>   | 4,000           | 0               | 0                       |
|        |        |                | Audiobooks on CD for borrowing.   |                 |                 |                         |
| 2,994  | 3,997  | 4,000          | <b>8150-53 Books &amp; Materials - Audio &amp; Ebooks</b>   | 4,000           | 0               | 0                       |
|        |        |                | Downloadable audiobooks and ebooks.   |                 |                 |                         |
| 0      | 0      | 0              | <b>8150-54 Books &amp; Materials - Grants</b>   | 0               | 0               | 0                       |
| 2,253  | 5,656  | 0              | <b>8150-55 Books &amp; Materials - State Grant Materials Odd CY</b>   | 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. |                 |                 |                         |

**Budget Document Report**

**01 - GENERAL FUND**

| 2024<br>ACTUAL               | 2025<br>ACTUAL | 2026<br>AMENDED<br>BUDGET | Department : 21 - Library<br>Section : 000 - No Section<br>Program: 000 - No Program   | 2027<br>PROPOSED<br>BUDGET | 2027<br>APPROVED<br>BUDGET | 2027<br>COUNCIL<br>BUDGET<br>ADOPTION |
|------------------------------|----------------|---------------------------|--|----------------------------|----------------------------|---------------------------------------|
| 5,670                        | 0              | 5,800                     | <b>8150-56 Books &amp; Materials - State Grant Materials Even CY</b><br>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. | 0                          | 0                          | 0                                     |
| 1,666                        | 1,163          | 2,000                     | <b>8150-60 Books &amp; Materials - Emerging Collections</b><br>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.  | 0                          | 0                          | 0                                     |
| 2,471                        | 8,812          | 500                       | <b>8160 Donations - Library</b><br>Funds donated and matching revenue line 6400. Carnegie Foundation donation of \$10,000 expected in FY 2026 to be expensed in FY 2027  | 10,500                     | 0                          | 0                                     |
| 0                            | 0              | 0                         | <b>8160-05 Donations - Library - Bookmobile Books</b>  | 0                          | 0                          | 0                                     |
| 284                          | 50             | 100                       | <b>8160-15 Donations - Library - Children's Programs</b><br>Children's programming and supplies, including the Summer Reading Program, funded through revenue account 6440-25 Donations-Library-Children's Programs.   | 0                          | 0                          | 0                                     |
| 23,610                       | 12,070         | 15,000                    | <b>8160-25 Donations - Library - Library Foundation Even CY</b><br>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.   | 15,000                     | 0                          | 0                                     |
| 14,419                       | 12,837         | 13,000                    | <b>8160-30 Donations - Library - Library Foundation Odd CY</b><br>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.     | 15,000                     | 0                          | 0                                     |
| 3,592                        | 3,772          | 4,500                     | <b>8160-35 Donations - Library - Kiwanis</b><br>Sponsoring the purchase of books for the First Grade Reading Program. Revenue account 6440-35 Donations - Library - Kiwanis.   | 4,500                      | 0                          | 0                                     |
| 20,708                       | 45,188         | 13,700                    | <b>8160-40 Donations - Library - Friends of the Library</b><br>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.   | 37,000                     | 0                          | 0                                     |
| <b>486,992</b>               | <b>620,164</b> | <b>561,057</b>            | <b><u>TOTAL MATERIALS AND SERVICES</u></b>   | <b>632,372</b>             | <b>0</b>                   | <b>0</b>                              |
| <b><u>CAPITAL OUTLAY</u></b> |                |                           |  |                            |                            |                                       |
| 19,384                       | 4,421          | 15,423                    | <b>8750 Capital Outlay Computer Charges</b><br>I.S. Fund capital outlay costs shared city-wide<br>Sent from Allocation "Capital Outlay-Shared - IS Cost Allocation - CO Shared (General Fund)" (25.73%)  | 13,255                     | 0                          | 0                                     |
| 20,044                       | 0              | 25,000                    | <b>8800 Building Improvements</b>  | 0                          | 0                          | 0                                     |

**Budget Document Report**

**01 - GENERAL FUND**

| 2024      | 2025      | 2026           |         | Department : 21 - Library          | 2027            | 2027            | 2027                    |
|-----------|-----------|----------------|---------|------------------------------------|-----------------|-----------------|-------------------------|
| ACTUAL    | ACTUAL    | AMENDED BUDGET |         | Section : 000 - No Section         | PROPOSED BUDGET | APPROVED BUDGET | COUNCIL BUDGET ADOPTION |
|           |           |                |         | Program: 000 - No Program          |                 |                 |                         |
| 0         | 0         | 0              | 8800-02 | Building Improvements - Grants     | 0               | 0               | 0                       |
| 39,427    | 4,421     | 40,423         |         | <b><u>TOTAL CAPITAL OUTLAY</u></b> | 13,255          | 0               | 0                       |
| 2,563,951 | 2,819,728 | 2,665,477      |         | <b><u>TOTAL REQUIREMENTS</u></b>   | 2,648,461       | 0               | 0                       |





# GENERAL FUND NON-DEPARTMENTAL





## 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

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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<br>Actual | FY 2025-26<br>Budget | FY 2026-27 Proposed<br>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 |
|--|------------|------------|------------|
|--|------------|------------|------------|

**Budget Document Report**

**01 - GENERAL FUND**

| 2024                               | 2025              | 2026              | Department : 99 - Non-Departmental |  | 2027              | 2027            | 2027                    |
|------------------------------------|-------------------|-------------------|------------------------------------|--|-------------------|-----------------|-------------------------|
| ACTUAL                             | ACTUAL            | AMENDED BUDGET    | Section : 000 - No Section         |  | PROPOSED BUDGET   | APPROVED BUDGET | COUNCIL BUDGET ADOPTION |
|                                    |                   |                   | Program: 000 - No Program          |  |                   |                 |                         |
| <b><u>RESOURCES</u></b>            |                   |                   |                                    |  |                   |                 |                         |
| <b><u>PROPERTY TAXES</u></b>       |                   |                   |                                    |  |                   |                 |                         |
| 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.  |                   |                 |                         |
| <b>11,726,204</b>                  | <b>13,834,036</b> | <b>16,060,000</b> | <b><u>TOTAL PROPERTY TAXES</u></b> |  | <b>18,540,000</b> | <b>0</b>        | <b>0</b>                |
| <b><u>LICENSES AND PERMITS</u></b> |                   |                   |                                    |  |                   |                 |                         |
| 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 - Ziplly-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 - Ziplly-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%.  |                   |                 |                         |

**Budget Document Report**

**01 - GENERAL FUND**

| 2024                     | 2025             | 2026             | Department : 99 - Non-Departmental |   | 2027             | 2027            | 2027                    |
|--------------------------|------------------|------------------|------------------------------------|---|------------------|-----------------|-------------------------|
| ACTUAL                   | ACTUAL           | AMENDED BUDGET   | Section : 000 - No Section         |   | PROPOSED BUDGET  | APPROVED BUDGET | COUNCIL BUDGET ADOPTION |
|                          |                  |                  | Program: 000 - No Program          |   |                  |                 |                         |
| 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.   |                  |                 |                         |
| <b>4,425,129</b>         | <b>4,692,400</b> | <b>4,777,500</b> | <b>TOTAL LICENSES AND PERMITS</b>  |   | <b>4,848,025</b> | <b>0</b>        | <b>0</b>                |
| <b>INTERGOVERNMENTAL</b> |                  |                  |                                    |   |                  |                 |                         |
| 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   |                  |                 |                         |
| <b>5,168,069</b>         | <b>1,108,092</b> | <b>1,261,385</b> | <b>TOTAL INTERGOVERNMENTAL</b>     |   | <b>1,147,013</b> | <b>0</b>        | <b>0</b>                |

**Budget Document Report**

**01 - GENERAL FUND**

| 2024                               | 2025             | 2026             | Department : 99 - Non-Departmental |   | 2027             | 2027            | 2027                    |
|------------------------------------|------------------|------------------|------------------------------------|---|------------------|-----------------|-------------------------|
| ACTUAL                             | ACTUAL           | AMENDED BUDGET   | Section : 000 - No Section         |   | PROPOSED BUDGET  | APPROVED BUDGET | COUNCIL BUDGET ADOPTION |
|                                    |                  |                  | Program: 000 - No Program          |   |                  |                 |                         |
| <b><u>CHARGES FOR SERVICES</u></b> |                  |                  |                                    |   |                  |                 |                         |
| 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.  |                  |                 |                         |
| <b>2,202,033</b>                   | <b>2,241,875</b> | <b>2,265,000</b> | <b>TOTAL CHARGES FOR SERVICES</b>  |   | <b>2,270,000</b> | <b>0</b>        | <b>0</b>                |
| <b><u>MISCELLANEOUS</u></b>        |                  |                  |                                    |   |                  |                 |                         |
| 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                       |
| <b>1,227,036</b>                   | <b>997,638</b>   | <b>833,225</b>   | <b>TOTAL MISCELLANEOUS</b>         |   | <b>824,630</b>   | <b>0</b>        | <b>0</b>                |
| <b><u>TRANSFERS IN</u></b>         |                  |                  |                                    |   |                  |                 |                         |
| 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            |                 |                         |

**Budget Document Report**

**01 - GENERAL FUND**

| 2024    | 2025    | 2026           | Department : 99 - Non-Departmental |   | 2027            | 2027            | 2027                    |
|---------|---------|----------------|------------------------------------|---|-----------------|-----------------|-------------------------|
| ACTUAL  | ACTUAL  | AMENDED BUDGET | Section : 000 - No Section         |   | PROPOSED BUDGET | APPROVED BUDGET | COUNCIL BUDGET ADOPTION |
|         |         |                | Program: 000 - No Program          |   |                 |                 |                         |
| 329,113 | 303,906 | 309,072        | <b>6900-20</b>                     | <b>Transfers In - Street</b>                                      | 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         | <b>6900-25</b>                     | <b>Transfers In - Airport</b>                                     | 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        | <b>6900-45</b>                     | <b>Transfers In - Transportation</b>                              | 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         | <b>6900-50</b>                     | <b>Transfers In - Park Development</b>                            | 63,684          | 0               | 0                       |
|         |         |                |                                    | Parks & Rec Admin, Finance, & Eng personnel svcs support          | 61,950          |                 |                         |
|         |         |                |                                    | Park Development Fund support of Engineering operations           | 1,734           |                 |                         |
| 67,343  | 61,800  | 66,200         | <b>6900-58</b>                     | <b>Transfers In - Urban Renewal</b>                               | 70,900          | 0               | 0                       |
|         |         |                |                                    | Community Development personnel services support                  | 70,900          |                 |                         |
| 27,846  | 68,266  | 65,324         | <b>6900-70</b>                     | <b>Transfers In - Building</b>                                    | 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        | <b>6900-75</b>                     | <b>Transfers In - Wastewater Services</b>                         | 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        | <b>6900-77</b>                     | <b>Transfers In - Wastewater Capital</b>                          | 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         | <b>6900-85</b>                     | <b>Transfers In - Insurance Services</b>                          | 100,443         | 0               | 0                       |
|         |         |                |                                    | Administration and Finance personnel services support             | 100,443         |                 |                         |
| 187,295 | 403,052 | 403,058        | <b>6901-59</b>                     | <b>Transfers In - Interfund Debt - Urban Renewal Debt Service</b> | 403,058         | 0               | 0                       |
|         |         |                |                                    | Payment on Urban Renewal NE Gateway property purchase             | 215,766         |                 |                         |

**Budget Document Report**

**01 - GENERAL FUND**

| 2024              | 2025              | 2026              | Department : 99 - Non-Departmental |  | 2027               | 2027               | 2027                          |
|-------------------|-------------------|-------------------|------------------------------------|--|--------------------|--------------------|-------------------------------|
| ACTUAL            | ACTUAL            | AMENDED<br>BUDGET | Section : 000 - No Section         |  | PROPOSED<br>BUDGET | APPROVED<br>BUDGET | COUNCIL<br>BUDGET<br>ADOPTION |
|                   |                   |                   | Program: 000 - No Program          |  |                    |                    |                               |
|                   |                   |                   |                                    | 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                             |
| <b>11,032,852</b> | <b>3,242,873</b>  | <b>3,242,831</b>  |                                    | <b>TOTAL TRANSFERS IN</b>                          | <b>2,933,342</b>   | <b>0</b>           | <b>0</b>                      |
| <b>35,781,323</b> | <b>26,116,914</b> | <b>28,439,941</b> |                                    | <b>TOTAL RESOURCES</b>                             | <b>30,563,010</b>  | <b>0</b>           | <b>0</b>                      |

**Budget Document Report**

**01 - GENERAL FUND**

| 2024                                 | 2025           | 2026           | Department : 99 - Non-Departmental         |  | 2027            | 2027            | 2027                    |
|--------------------------------------|----------------|----------------|--|--|-----------------|-----------------|-------------------------|
| ACTUAL                               | ACTUAL         | AMENDED BUDGET | Section : 000 - No Section                 |  | PROPOSED BUDGET | APPROVED BUDGET | COUNCIL BUDGET ADOPTION |
|                                      |                |                | Program: 000 - No Program                  |  |                 |                 |                         |
| <b><u>REQUIREMENTS</u></b>           |                |                |  |  |                 |                 |                         |
| <b><u>PERSONNEL SERVICES</u></b>     |                |                |  |  |                 |                 |                         |
| 0                                    | 27,941         | 10,080         | 7300-40                                    | Fringe Benefits - Unemployment   | 20,000          | 0               | 0                       |
| <b>0</b>                             | <b>27,941</b>  | <b>10,080</b>  | <b><u>TOTAL PERSONNEL SERVICES</u></b>     |  | <b>20,000</b>   | <b>0</b>        | <b>0</b>                |
| <b><u>MATERIALS AND SERVICES</u></b> |                |                |  |  |                 |                 |                         |
| 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   |                 |                 |                         |
| <b>155,664</b>                       | <b>154,752</b> | <b>161,500</b> | <b><u>TOTAL MATERIALS AND SERVICES</u></b> |  | <b>166,500</b>  | <b>0</b>        | <b>0</b>                |
| <b><u>SPECIAL PAYMENTS</u></b>       |                |                |  |  |                 |                 |                         |
| 4,340,581                            | 0              | 0              | 9394                                       | Inter-Agency Payment Out   | 0               | 0               | 0                       |
| <b>4,340,581</b>                     | <b>0</b>       | <b>0</b>       | <b><u>TOTAL SPECIAL PAYMENTS</u></b>       |  | <b>0</b>        | <b>0</b>        | <b>0</b>                |
| <b><u>DEBT SERVICE</u></b>           |                |                |  |  |                 |                 |                         |
| 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  |                 |                 |                         |
| <b>597,058</b>                       | <b>611,507</b> | <b>626,502</b> | <b><u>TOTAL DEBT SERVICE</u></b>           |  | <b>642,007</b>  | <b>0</b>        | <b>0</b>                |

**Budget Document Report**

**01 - GENERAL FUND**

| 2024                               | 2025             | 2026             |         | Department : 99 - Non-Departmental                                | 2027             | 2027            | 2027                    |
|------------------------------------|------------------|------------------|---------|---|------------------|-----------------|-------------------------|
| ACTUAL                             | ACTUAL           | AMENDED BUDGET   |         | Section : 000 - No Section  | PROPOSED BUDGET  | APPROVED BUDGET | COUNCIL BUDGET ADOPTION |
|                                    |                  |                  |         | Program: 000 - No Program   |                  |                 |                         |
| <b><u>OTHER FINANCING USES</u></b> |                  |                  |         |   |                  |                 |                         |
| 930,615                            | 0                | 0                | 9685    | Elimination of Asset  | 0                | 0               | 0                       |
| <b>930,615</b>                     | <b>0</b>         | <b>0</b>         |         | <b><u>TOTAL OTHER FINANCING USES</u></b>                          | <b>0</b>         | <b>0</b>        | <b>0</b>                |
| <b><u>TRANSFERS OUT</u></b>        |                  |                  |         |   |                  |                 |                         |
| 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          |                 |                         |
| <b>5,456,268</b>                   | <b>1,422,772</b> | <b>1,907,762</b> |         | <b><u>TOTAL TRANSFERS OUT</u></b>                                 | <b>1,366,958</b> | <b>0</b>        | <b>0</b>                |
| <b><u>CONTINGENCIES</u></b>        |                  |                  |         |   |                  |                 |                         |
| 0                                  | 0                | 1,500,000        | 9800    | Contingencies   | 1,500,000        | 0               | 0                       |
| <b>0</b>                           | <b>0</b>         | <b>1,500,000</b> |         | <b><u>TOTAL CONTINGENCIES</u></b>                                 | <b>1,500,000</b> | <b>0</b>        | <b>0</b>                |
| <b><u>ENDING FUND BALANCE</u></b>  |                  |                  |         |   |                  |                 |                         |
| 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      |                  |                 |                         |

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**01 - GENERAL FUND**

| 2024              | 2025              | 2026              | Department : 99 - Non-Departmental |  | 2027              | 2027            | 2027                    |
|-------------------|-------------------|-------------------|------------------------------------|--|-------------------|-----------------|-------------------------|
| ACTUAL            | ACTUAL            | AMENDED BUDGET    | Section : 000 - No Section         | Program: 000 - No Program  | PROPOSED BUDGET   | APPROVED BUDGET | 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. |                   |                 |                         |
| <b>24,301,137</b> | <b>23,899,942</b> | <b>24,234,097</b> | <b>TOTAL ENDING FUND BALANCE</b>   |  | <b>26,867,545</b> | <b>0</b>        | <b>0</b>                |
| <b>35,781,323</b> | <b>26,116,914</b> | <b>28,439,941</b> | <b>TOTAL REQUIREMENTS</b>          |  | <b>30,563,010</b> | <b>0</b>        | <b>0</b>                |

**Budget Document Report**

**01 - GENERAL FUND**

| 2024       | 2025       | 2026           | Department : N/A          |              | 2027            | 2027            | 2027                    |
|------------|------------|----------------|---------------------------|--------------|-----------------|-----------------|-------------------------|
| ACTUAL     | ACTUAL     | AMENDED BUDGET | Section : N/A             | Program: N/A | PROPOSED BUDGET | APPROVED BUDGET | COUNCIL BUDGET ADOPTION |
| 51,433,772 | 39,926,281 | 39,268,717     | <b>TOTAL RESOURCES</b>    |              | 42,080,765      | 0               | 0                       |
| 51,433,772 | 39,926,281 | 39,268,717     | <b>TOTAL REQUIREMENTS</b> |              | 42,080,765      | 0               | 0                       |



# GRANTS & SPECIAL ASSESSMENTS







## 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<br>Actual | FY 2025-26<br>Budget | FY 2026-27 Proposed<br>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 |
|--|------------|------------|------------|
|--|------------|------------|------------|

Budget Document Report

05 - GRANTS AND SPECIAL ASSESSMENTS FUND

| 2024                          | 2025           | 2026           | Department : No Department          |   | 2027            | 2027            | 2027                    |
|-------------------------------|----------------|----------------|-------------------------------------|---|-----------------|-----------------|-------------------------|
| ACTUAL                        | ACTUAL         | AMENDED BUDGET | Section : 000 - No Section          |   | PROPOSED BUDGET | APPROVED BUDGET | COUNCIL BUDGET ADOPTION |
|                               |                |                | Program: 000 - No Program           |   |                 |                 |                         |
| <b>RESOURCES</b>              |                |                |                                     |   |                 |                 |                         |
| <b>BEGINNING FUND BALANCE</b> |                |                |                                     |   |                 |                 |                         |
| 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  |                 |                 |                         |
| <b>145,411</b>                | <b>150,926</b> | <b>0</b>       | <b>TOTAL BEGINNING FUND BALANCE</b> |   | <b>276,656</b>  | <b>0</b>        | <b>0</b>                |
| <b>FINES AND FORFEITURES</b>  |                |                |                                     |   |                 |                 |                         |
| 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  |                 |                 |                         |
| <b>2,400</b>                  | <b>0</b>       | <b>95,000</b>  | <b>TOTAL FINES AND FORFEITURES</b>  |   | <b>104,000</b>  | <b>0</b>        | <b>0</b>                |
| <b>SPECIAL ASSESSMENTS</b>    |                |                |                                     |   |                 |                 |                         |
| 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. |                 |                 |                         |
| <b>60,937</b>                 | <b>62,400</b>  | <b>60,000</b>  | <b>TOTAL SPECIAL ASSESSMENTS</b>    |   | <b>60,000</b>   | <b>0</b>        | <b>0</b>                |
| <b>MISCELLANEOUS</b>          |                |                |                                     |   |                 |                 |                         |
| 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                       |
| <b>26,091</b>                 | <b>52,597</b>  | <b>35,100</b>  | <b>TOTAL MISCELLANEOUS</b>          |   | <b>25,100</b>   | <b>0</b>        | <b>0</b>                |
| <b>TRANSFERS IN</b>           |                |                |                                     |   |                 |                 |                         |
| 0                             | 15,000         | 15,000         | 6900-01                             | Transfers In - General Fund   | 0               | 0               | 0                       |
| <b>0</b>                      | <b>15,000</b>  | <b>15,000</b>  | <b>TOTAL TRANSFERS IN</b>           |   | <b>0</b>        | <b>0</b>        | <b>0</b>                |
| <b>234,839</b>                | <b>280,922</b> | <b>205,100</b> | <b>TOTAL RESOURCES</b>              |   | <b>465,756</b>  | <b>0</b>        | <b>0</b>                |

Budget Document Report

05 - GRANTS AND SPECIAL ASSESSMENTS FUND

| 2024                          | 2025           | 2026           | Department : No Department          |  | 2027            | 2027            | 2027                    |
|-------------------------------|----------------|----------------|-------------------------------------|--|-----------------|-----------------|-------------------------|
| ACTUAL                        | ACTUAL         | AMENDED BUDGET | Section : 000 - No Section          |  | PROPOSED BUDGET | APPROVED BUDGET | COUNCIL BUDGET ADOPTION |
|                               |                |                | Program: 000 - No Program           |  |                 |                 |                         |
| <b>REQUIREMENTS</b>           |                |                |                                     |  |                 |                 |                         |
| <b>MATERIALS AND SERVICES</b> |                |                |                                     |  |                 |                 |                         |
| 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.   |                 |                 |                         |
| <b>74,137</b>                 | <b>89,130</b>  | <b>162,457</b> | <b>TOTAL MATERIALS AND SERVICES</b> |  | <b>100,000</b>  | <b>0</b>        | <b>0</b>                |
| <b>TRANSFERS OUT</b>          |                |                |                                     |  |                 |                 |                         |
| 9,777                         | 12,158         | 12,643         | 9700-01                             | Transfers Out - General Fund   | 12,820          | 0               | 0                       |
|                               |                |                |                                     | Administration and Finance personnel services support  | 12,820          |                 |                         |
| <b>9,777</b>                  | <b>12,158</b>  | <b>12,643</b>  | <b>TOTAL TRANSFERS OUT</b>          |  | <b>12,820</b>   | <b>0</b>        | <b>0</b>                |
| <b>CONTINGENCIES</b>          |                |                |                                     |  |                 |                 |                         |
| 0                             | 0              | 30,000         | 9800                                | Contingencies  | 30,000          | 0               | 0                       |
| <b>0</b>                      | <b>0</b>       | <b>30,000</b>  | <b>TOTAL CONTINGENCIES</b>          |  | <b>30,000</b>   | <b>0</b>        | <b>0</b>                |
| <b>ENDING FUND BALANCE</b>    |                |                |                                     |  |                 |                 |                         |
| 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. |                 |                 |                         |
| <b>150,926</b>                | <b>179,634</b> | <b>0</b>       | <b>TOTAL ENDING FUND BALANCE</b>    |  | <b>322,936</b>  | <b>0</b>        | <b>0</b>                |
| <b>234,839</b>                | <b>280,922</b> | <b>205,100</b> | <b>TOTAL REQUIREMENTS</b>           |  | <b>465,756</b>  | <b>0</b>        | <b>0</b>                |

**Budget Document Report**

**05 - GRANTS AND SPECIAL ASSESSMENTS FUND**

| 2024    | 2025    | 2026              | Department : N/A                 | 2027               | 2027               | 2027                          |
|---------|---------|-------------------|----------------------------------|--------------------|--------------------|-------------------------------|
| ACTUAL  | ACTUAL  | AMENDED<br>BUDGET | Section : N/A                    | PROPOSED<br>BUDGET | APPROVED<br>BUDGET | COUNCIL<br>BUDGET<br>ADOPTION |
|         |         |                   | Program: N/A                     |                    |                    |                               |
| 234,839 | 280,922 | 205,100           | <b><u>TOTAL RESOURCES</u></b>    | 465,756            | 0                  | 0                             |
| 234,839 | 280,922 | 205,100           | <b><u>TOTAL REQUIREMENTS</u></b> | 465,756            | 0                  | 0                             |

A modern hotel room with a bed, nightstand, and TV. The room features a white bed with blue and yellow pillows, a wooden nightstand with a lamp, and a wooden door. The walls are white with framed artwork. A dark grey semi-transparent banner is overlaid on the image, containing the text 'TRANSIENT LODGING TAX' in white, bold, sans-serif font.

# TRANSIENT LODGING TAX





# 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<br>Actual | FY 2025-26<br>Budget | FY 2026-27 Proposed<br>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**

| 2024                                 | 2025      | 2026           | Department : No Department                 |   | 2027            | 2027            | 2027                    |
|--------------------------------------|-----------|----------------|--|---|-----------------|-----------------|-------------------------|
| ACTUAL                               | ACTUAL    | AMENDED BUDGET | Section : 000 - No Section                 |   | PROPOSED BUDGET | APPROVED BUDGET | COUNCIL BUDGET ADOPTION |
|                                      |           |                | Program: 000 - No Program                  |   |                 |                 |                         |
| <b><u>RESOURCES</u></b>              |           |                |  |   |                 |                 |                         |
| <b><u>BEGINNING FUND BALANCE</u></b> |           |                |  |   |                 |                 |                         |
| 464                                  | 0         | 0              | 4090                                       | Beginning Fund Balance  | 0               | 0               | 0                       |
|                                      |           |                |  | Estimated July 1 carryover from prior year  |                 |                 |                         |
| 464                                  | 0         | 0              | <b><u>TOTAL BEGINNING FUND BALANCE</u></b> |   | 0               | 0               | 0                       |
| <b><u>LICENSES AND PERMITS</u></b>   |           |                |  |   |                 |                 |                         |
| 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      | <b><u>TOTAL LICENSES AND PERMITS</u></b>   |   | 1,872,050       | 0               | 0                       |
| <b><u>MISCELLANEOUS</u></b>          |           |                |  |   |                 |                 |                         |
| 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          | <b><u>TOTAL MISCELLANEOUS</u></b>          |   | 2,550           | 0               | 0                       |
| 1,922,965                            | 1,912,933 | 2,147,500      | <b><u>TOTAL RESOURCES</u></b>              |   | 1,874,600       | 0               | 0                       |

Budget Document Report

07 - TRANSIENT LODGING TAX FUND

| 2024                          | 2025             | 2026             | Department : | No Department   | 2027             | 2027            | 2027                    |
|-------------------------------|------------------|------------------|--------------|---|------------------|-----------------|-------------------------|
| ACTUAL                        | ACTUAL           | AMENDED BUDGET   | Section :    | 000 - No Section  | PROPOSED BUDGET  | APPROVED BUDGET | COUNCIL BUDGET ADOPTION |
|                               |                  |                  | Program :    | 000 - No Program  |                  |                 |                         |
| <b>REQUIREMENTS</b>           |                  |                  |              |   |                  |                 |                         |
| <b>MATERIALS AND SERVICES</b> |                  |                  |              |   |                  |                 |                         |
| 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.  |                  |                 |                         |
| <b>1,317,398</b>              | <b>1,309,204</b> | <b>1,478,022</b> |              | <b>TOTAL MATERIALS AND SERVICES</b>   | <b>1,286,822</b> | <b>0</b>        | <b>0</b>                |
| <b>TRANSFERS OUT</b>          |                  |                  |              |   |                  |                 |                         |
| 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           |                 |                         |
| <b>605,567</b>                | <b>603,729</b>   | <b>669,478</b>   |              | <b>TOTAL TRANSFERS OUT</b>  | <b>587,778</b>   | <b>0</b>        | <b>0</b>                |
| <b>ENDING FUND BALANCE</b>    |                  |                  |              |   |                  |                 |                         |
| 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. |                  |                 |                         |
| <b>0</b>                      | <b>0</b>         | <b>0</b>         |              | <b>TOTAL ENDING FUND BALANCE</b>  | <b>0</b>         | <b>0</b>        | <b>0</b>                |
| <b>1,922,965</b>              | <b>1,912,933</b> | <b>2,147,500</b> |              | <b>TOTAL REQUIREMENTS</b>   | <b>1,874,600</b> | <b>0</b>        | <b>0</b>                |

**Budget Document Report**

**07 - TRANSIENT LODGING TAX FUND**

| 2024      | 2025      | 2026           | Department : N/A          | 2027            | 2027            | 2027                    |
|-----------|-----------|----------------|---------------------------|-----------------|-----------------|-------------------------|
| ACTUAL    | ACTUAL    | AMENDED BUDGET | Section : N/A             | PROPOSED BUDGET | APPROVED BUDGET | COUNCIL BUDGET ADOPTION |
|           |           |                | Program: N/A              |                 |                 |                         |
| 1,922,965 | 1,912,933 | 2,147,500      | <b>TOTAL RESOURCES</b>    | 1,874,600       | 0               | 0                       |
| 1,922,965 | 1,912,933 | 2,147,500      | <b>TOTAL REQUIREMENTS</b> | 1,874,600       | 0               | 0                       |



# AFFORDABLE HOUSING







# 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<br>Actual | FY 2025-26<br>Budget | FY 2026-27 Proposed<br>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 Equivalent (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**

| 2024                                 | 2025             | 2026              |         | Department : 25 - Construction Excise Tax                    | 2027               | 2027               | 2027                          |
|--------------------------------------|------------------|-------------------|---------|--|--------------------|--------------------|-------------------------------|
| ACTUAL                               | ACTUAL           | AMENDED<br>BUDGET |         | Section : 000 - No Section<br>Program: 000 - No Program      | PROPOSED<br>BUDGET | APPROVED<br>BUDGET | COUNCIL<br>BUDGET<br>ADOPTION |
| <b><u>RESOURCES</u></b>              |                  |                   |         |  |                    |                    |                               |
| <b><u>BEGINNING FUND BALANCE</u></b> |                  |                   |         |  |                    |                    |                               |
| 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. |                    |                    |                               |
| <b>306,064</b>                       | <b>908,561</b>   | <b>1,168,468</b>  |         | <b><u>TOTAL BEGINNING FUND BALANCE</u></b>                   | <b>1,599,674</b>   | <b>0</b>           | <b>0</b>                      |
| <b><u>LICENSES AND PERMITS</u></b>   |                  |                   |         |  |                    |                    |                               |
| 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                             |
| <b>611,875</b>                       | <b>378,566</b>   | <b>250,000</b>    |         | <b><u>TOTAL LICENSES AND PERMITS</u></b>                     | <b>400,000</b>     | <b>0</b>           | <b>0</b>                      |
| <b><u>MISCELLANEOUS</u></b>          |                  |                   |         |  |                    |                    |                               |
| 84,394                               | 47,344           | 40,000            | 6310    | Interest   | 45,000             | 0                  | 0                             |
| <b>84,394</b>                        | <b>47,344</b>    | <b>40,000</b>     |         | <b><u>TOTAL MISCELLANEOUS</u></b>                            | <b>45,000</b>      | <b>0</b>           | <b>0</b>                      |
| <b>1,002,333</b>                     | <b>1,334,471</b> | <b>1,458,468</b>  |         | <b><u>TOTAL RESOURCES</u></b>                                | <b>2,044,674</b>   | <b>0</b>           | <b>0</b>                      |

Budget Document Report

08 - AFFORDABLE HOUSING FUND

| 2024                          | 2025           | 2026           | Department : 25 - Construction Excise Tax   | 2027            | 2027            | 2027                    |
|-------------------------------|----------------|----------------|---|-----------------|-----------------|-------------------------|
| ACTUAL                        | ACTUAL         | AMENDED BUDGET | Section : 000 - No Section<br>Program: 000 - No Program   | PROPOSED BUDGET | APPROVED BUDGET | COUNCIL BUDGET ADOPTION |
| <b>REQUIREMENTS</b>           |                |                |   |                 |                 |                         |
| <b>PERSONNEL SERVICES</b>     |                |                |   |                 |                 |                         |
| 1,482                         | 81             | 0              | 7000 Salaries & Wages   | 0               | 0               | 0                       |
| 23,069                        | 73,679         | 103,341        | 7000-05 Salaries & Wages - Regular Full Time<br>Planning Manager - 0.25 FTE<br>Associate Planner - Housing - 0.50 FTE | 76,336          | 0               | 0                       |
| 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                       |
| <b>33,579</b>                 | <b>114,719</b> | <b>169,407</b> | <b>TOTAL PERSONNEL SERVICES</b>   | <b>133,802</b>  | <b>0</b>        | <b>0</b>                |
| <b>MATERIALS AND SERVICES</b> |                |                |   |                 |                 |                         |
| 0                             | 0              | 2,500          | 7520 Public Notices & Printing  | 2,000           | 0               | 0                       |
| 34                            | 81             | 100            | 7540 Employee Events<br>Costs shared city-wide for employee training, materials, and events.                          | 200             | 0               | 0                       |
| 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                       |

Budget Document Report

08 - AFFORDABLE HOUSING FUND

| 2024                         | 2025          | 2026             | Department : 25 - Construction Excise Tax |   | 2027             | 2027            | 2027                    |
|------------------------------|---------------|------------------|---|---|------------------|-----------------|-------------------------|
| ACTUAL                       | ACTUAL        | AMENDED BUDGET   | Section : 000 - No Section                |   | PROPOSED BUDGET  | APPROVED BUDGET | COUNCIL BUDGET ADOPTION |
|                              |               |                  | Program: 000 - No Program                 |   |                  |                 |                         |
| 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          |                 |                         |
| <b>47,874</b>                | <b>15,495</b> | <b>1,278,447</b> | <b>TOTAL MATERIALS AND SERVICES</b>       |   | <b>1,896,028</b> | <b>0</b>        | <b>0</b>                |
| <b><u>CAPITAL OUTLAY</u></b> |               |                  |   |   |                  |                 |                         |
| 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              |                 |                         |
| <b>0</b>                     | <b>59</b>     | <b>211</b>       | <b>TOTAL CAPITAL OUTLAY</b>               |   | <b>192</b>       | <b>0</b>        | <b>0</b>                |
| <b><u>TRANSFERS OUT</u></b>  |               |                  |   |   |                  |                 |                         |
| 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           |                 |                         |
| <b>12,319</b>                | <b>12,756</b> | <b>10,000</b>    | <b>TOTAL TRANSFERS OUT</b>                |   | <b>14,652</b>    | <b>0</b>        | <b>0</b>                |

**Budget Document Report**

**08 - AFFORDABLE HOUSING FUND**

| 2024                              | 2025      | 2026           | Department : 25 - Construction Excise Tax               | 2027            | 2027            | 2027                    |
|-----------------------------------|-----------|----------------|---|-----------------|-----------------|-------------------------|
| ACTUAL                            | ACTUAL    | AMENDED BUDGET | Section : 000 - No Section<br>Program: 000 - No Program | PROPOSED BUDGET | APPROVED BUDGET | COUNCIL BUDGET ADOPTION |
| <b><u>CONTINGENCIES</u></b>       |           |                |   |                 |                 |                         |
| 0                                 | 0         | 0 9800         | Contingencies   | 0               | 0               | 0                       |
| 0                                 | 0         | 0              | <b><u>TOTAL CONTINGENCIES</u></b>                       | 0               | 0               | 0                       |
| <b><u>ENDING FUND BALANCE</u></b> |           |                |   |                 |                 |                         |
| 908,561                           | 1,191,442 | 403 9999       | Unappropriated Ending Fd Balance                        | 0               | 0               | 0                       |
| 908,561                           | 1,191,442 | 403            | <b><u>TOTAL ENDING FUND BALANCE</u></b>                 | 0               | 0               | 0                       |
| 1,002,333                         | 1,334,471 | 1,458,468      | <b><u>TOTAL REQUIREMENTS</u></b>                        | 2,044,674       | 0               | 0                       |

Budget Document Report

08 - AFFORDABLE HOUSING FUND

| 2024                                 | 2025            | 2026             |   | 2027            | 2027            | 2027                    |
|--------------------------------------|-----------------|------------------|---|-----------------|-----------------|-------------------------|
| ACTUAL                               | ACTUAL          | AMENDED BUDGET   | Department : 26 - Grants  | PROPOSED BUDGET | APPROVED BUDGET | COUNCIL BUDGET ADOPTION |
|                                      |                 |                  | Section : 000 - No Section  |                 |                 |                         |
|                                      |                 |                  | Program: 000 - No Program   |                 |                 |                         |
| <b><u>RESOURCES</u></b>              |                 |                  |   |                 |                 |                         |
| <b><u>BEGINNING FUND BALANCE</u></b> |                 |                  |   |                 |                 |                         |
| 813                                  | -113,137        | 0                | 4008-01 Designated Begin Fd Balance - Affordable Housing - Grants                   | 40,163          | 0               | 0                       |
| <b>813</b>                           | <b>-113,137</b> | <b>0</b>         | <b>TOTAL BEGINNING FUND BALANCE</b>   | <b>40,163</b>   | <b>0</b>        | <b>0</b>                |
| <b><u>INTERGOVERNMENTAL</u></b>      |                 |                  |   |                 |                 |                         |
| 0                                    | 15,000          | 450,000          | 4520 Community Development Block Grnt<br>McMinnville Housing Rehabilitation Program | 400,000         | 0               | 0                       |
| 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                       |
| <b>2,094,131</b>                     | <b>15,000</b>   | <b>2,645,094</b> | <b>TOTAL INTERGOVERNMENTAL</b>  | <b>400,000</b>  | <b>0</b>        | <b>0</b>                |
| <b><u>TRANSFERS IN</u></b>           |                 |                  |   |                 |                 |                         |
| 567,200                              | 327,975         | 0                | 6900-01 Transfers In - General Fund   | 0               | 0               | 0                       |
| <b>567,200</b>                       | <b>327,975</b>  | <b>0</b>         | <b>TOTAL TRANSFERS IN</b>   | <b>0</b>        | <b>0</b>        | <b>0</b>                |
| <b>2,662,144</b>                     | <b>229,838</b>  | <b>2,645,094</b> | <b>TOTAL RESOURCES</b>  | <b>440,163</b>  | <b>0</b>        | <b>0</b>                |

**Budget Document Report**

**08 - AFFORDABLE HOUSING FUND**

| 2024                                 | 2025           | 2026             |         | Department : 26 - Grants   | 2027            | 2027            | 2027                    |
|--------------------------------------|----------------|------------------|---------|--|-----------------|-----------------|-------------------------|
| ACTUAL                               | ACTUAL         | AMENDED BUDGET   |         | Section : 000 - No Section   | PROPOSED BUDGET | APPROVED BUDGET | COUNCIL BUDGET ADOPTION |
|                                      |                |                  |         | Program: 000 - No Program  |                 |                 |                         |
| <b><u>REQUIREMENTS</u></b>           |                |                  |         |  |                 |                 |                         |
| <b><u>MATERIALS AND SERVICES</u></b> |                |                  |         |  |                 |                 |                         |
| 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                 |
| <b>300,000</b>                       | <b>15,000</b>  | <b>450,000</b>   |         | <b><u>TOTAL MATERIALS AND SERVICES</u></b>                         | <b>400,000</b>  | <b>0</b>        | <b>0</b>                |
| <b><u>CAPITAL OUTLAY</u></b>         |                |                  |         |  |                 |                 |                         |
| 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 |                 |                 |                         |
| <b>2,388,940</b>                     | <b>174,675</b> | <b>2,195,094</b> |         | <b><u>TOTAL CAPITAL OUTLAY</u></b>                                 | <b>0</b>        | <b>0</b>        | <b>0</b>                |
| <b><u>TRANSFERS OUT</u></b>          |                |                  |         |  |                 |                 |                         |
| 86,342                               | 0              | 0                | 9700-01 | Transfers Out - General Fund                                       | 0               | 0               | 0                       |
| <b>86,342</b>                        | <b>0</b>       | <b>0</b>         |         | <b><u>TOTAL TRANSFERS OUT</u></b>                                  | <b>0</b>        | <b>0</b>        | <b>0</b>                |
| <b><u>ENDING FUND BALANCE</u></b>    |                |                  |         |  |                 |                 |                         |
| -113,137                             | 40,163         | 0                | 9908-01 | Designated Ending Fund Balance - Affordable Housing - Grants       | 40,163          | 0               | 0                       |
| <b>-113,137</b>                      | <b>40,163</b>  | <b>0</b>         |         | <b><u>TOTAL ENDING FUND BALANCE</u></b>                            | <b>40,163</b>   | <b>0</b>        | <b>0</b>                |
| <b>2,662,144</b>                     | <b>229,838</b> | <b>2,645,094</b> |         | <b><u>TOTAL REQUIREMENTS</u></b>                                   | <b>440,163</b>  | <b>0</b>        | <b>0</b>                |

**Budget Document Report**

**08 - AFFORDABLE HOUSING FUND**

| 2024      | 2025      | 2026              | Department : N/A                 | 2027               | 2027               | 2027                          |
|-----------|-----------|-------------------|----------------------------------|--------------------|--------------------|-------------------------------|
| ACTUAL    | ACTUAL    | AMENDED<br>BUDGET | Section : N/A                    | PROPOSED<br>BUDGET | APPROVED<br>BUDGET | COUNCIL<br>BUDGET<br>ADOPTION |
|           |           |                   | Program: N/A                     |                    |                    |                               |
| 3,664,478 | 1,564,309 | 4,103,562         | <b><u>TOTAL RESOURCES</u></b>    | 2,484,837          | 0                  | 0                             |
| 3,664,478 | 1,564,309 | 4,103,562         | <b><u>TOTAL REQUIREMENTS</u></b> | 2,484,837          | 0                  | 0                             |



# TELECOMMUNICATIONS





# 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 Ziplly 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 Zipls 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<br>Actual | FY 2025-26<br>Budget | FY 2026-27 Proposed<br>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 |
|------------|------------|------------|
|------------|------------|------------|

Budget Document Report

10 - TELECOMMUNICATIONS FUND

| 2024                          | 2025           | 2026           | Department :                        | No Department   | 2027            | 2027            | 2027                    |
|-------------------------------|----------------|----------------|-------------------------------------|---|-----------------|-----------------|-------------------------|
| ACTUAL                        | ACTUAL         | AMENDED BUDGET | Section :                           | 000 - No Section  | PROPOSED BUDGET | APPROVED BUDGET | COUNCIL BUDGET ADOPTION |
|                               |                |                | Program :                           | 000 - No Program  |                 |                 |                         |
| <b>RESOURCES</b>              |                |                |                                     |   |                 |                 |                         |
| <b>BEGINNING FUND BALANCE</b> |                |                |                                     |   |                 |                 |                         |
| 2,005                         | 2,123          | 2,243          | 4090                                | Beginning Fund Balance  | 2,334           | 0               | 0                       |
|                               |                |                |                                     | Estimated July 1 carryover from the prior year  |                 |                 |                         |
| <b>2,005</b>                  | <b>2,123</b>   | <b>2,243</b>   | <b>TOTAL BEGINNING FUND BALANCE</b> |   | <b>2,334</b>    | <b>0</b>        | <b>0</b>                |
| <b>LICENSES AND PERMITS</b>   |                |                |                                     |   |                 |                 |                         |
| 7,257                         | 4,410          | 800            | 4205-07                             | Franchise Fees - Zply-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 - Zply-Cable  | 1,100           | 0               | 0                       |
|                               |                |                |                                     | \$1 per month subscriber fee received from Zply 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).  |                 |                 |                         |
| <b>180,359</b>                | <b>177,359</b> | <b>173,050</b> | <b>TOTAL LICENSES AND PERMITS</b>   |   | <b>173,575</b>  | <b>0</b>        | <b>0</b>                |
| <b>MISCELLANEOUS</b>          |                |                |                                     |   |                 |                 |                         |
| 118                           | 111            | 100            | 6310                                | Interest  | 100             | 0               | 0                       |
| <b>118</b>                    | <b>111</b>     | <b>100</b>     | <b>TOTAL MISCELLANEOUS</b>          |   | <b>100</b>      | <b>0</b>        | <b>0</b>                |
| <b>182,482</b>                | <b>179,594</b> | <b>175,393</b> | <b>TOTAL RESOURCES</b>              |   | <b>176,009</b>  | <b>0</b>        | <b>0</b>                |

Budget Document Report

10 - TELECOMMUNICATIONS FUND

| 2024                                 | 2025           | 2026           | Department : No Department                 |   | 2027            | 2027            | 2027                    |
|--------------------------------------|----------------|----------------|--|---|-----------------|-----------------|-------------------------|
| ACTUAL                               | ACTUAL         | AMENDED BUDGET | Section : 000 - No Section                 |   | PROPOSED BUDGET | APPROVED BUDGET | COUNCIL BUDGET ADOPTION |
|                                      |                |                | Program: 000 - No Program                  |   |                 |                 |                         |
| <b><u>REQUIREMENTS</u></b>           |                |                |  |   |                 |                 |                         |
| <b><u>MATERIALS AND SERVICES</u></b> |                |                |  |   |                 |                 |                         |
| 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 - Ziplly Franchise Fee-Cable  | 2,475           | 0               | 0                       |
|                                      |                |                |  | Ziplly 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-Ziplly   | 1,100           | 0               | 0                       |
|                                      |                |                |  | City pass through to McMinnville Community Media (MCM) of the \$1 per month subscriber fee collected by Ziplly. Fee is required to be spent on cable access channel capital equipment. Note: Estimating decrease due to company's possible reduction of services. |                 |                 |                         |
| <b>180,359</b>                       | <b>177,359</b> | <b>173,050</b> | <b><u>TOTAL MATERIALS AND SERVICES</u></b> |   | <b>173,575</b>  | <b>0</b>        | <b>0</b>                |
| <b><u>CONTINGENCIES</u></b>          |                |                |  |   |                 |                 |                         |
| 0                                    | 0              | 1,500          | 9800                                       | Contingencies   | 1,500           | 0               | 0                       |
| <b>0</b>                             | <b>0</b>       | <b>1,500</b>   | <b><u>TOTAL CONTINGENCIES</u></b>          |   | <b>1,500</b>    | <b>0</b>        | <b>0</b>                |
| <b><u>ENDING FUND BALANCE</u></b>    |                |                |  |   |                 |                 |                         |
| 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.  |                 |                 |                         |
| <b>2,123</b>                         | <b>2,234</b>   | <b>843</b>     | <b><u>TOTAL ENDING FUND BALANCE</u></b>    |   | <b>934</b>      | <b>0</b>        | <b>0</b>                |
| <b>182,482</b>                       | <b>179,594</b> | <b>175,393</b> | <b><u>TOTAL REQUIREMENTS</u></b>           |   | <b>176,009</b>  | <b>0</b>        | <b>0</b>                |

**Budget Document Report**

**10 - TELECOMMUNICATIONS FUND**

| 2024    | 2025    | 2026              | Department : N/A              | 2027               | 2027               | 2027                          |
|---------|---------|-------------------|-------------------------------|--------------------|--------------------|-------------------------------|
| ACTUAL  | ACTUAL  | AMENDED<br>BUDGET | Section : N/A<br>Program: N/A | PROPOSED<br>BUDGET | APPROVED<br>BUDGET | COUNCIL<br>BUDGET<br>ADOPTION |
| 182,482 | 179,594 | 175,393           | <b>TOTAL RESOURCES</b>        | 176,009            | 0                  | 0                             |
| 182,482 | 179,594 | 175,393           | <b>TOTAL REQUIREMENTS</b>     | 176,009            | 0                  | 0                             |





# EMERGENCY COMMUNICATIONS





# 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 Ziplly 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<br>Actual | FY 2025-26<br>Budget | FY 2026-27 Proposed<br>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 |
|--|------------|------------|------------|
|--|------------|------------|------------|



# CITY OF MCMINNVILLE

|                        | <b>FY 2024-25<br/>Actual</b> | <b>FY 2025-26<br/>Budget</b> | <b>FY 2026-27 Proposed<br/>Budget</b> |
|------------------------|------------------------------|------------------------------|---------------------------------------|
| 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                               |

Budget Document Report

15 - EMERGENCY COMMUNICATIONS FUND

| 2024                          | 2025           | 2026           |  | 2027            | 2027            | 2027                    |
|-------------------------------|----------------|----------------|--|-----------------|-----------------|-------------------------|
| ACTUAL                        | ACTUAL         | AMENDED BUDGET | Department : No Department<br>Section : 000 - No Section<br>Program: 000 - No Program  | PROPOSED BUDGET | APPROVED BUDGET | COUNCIL BUDGET ADOPTION |
| <b>RESOURCES</b>              |                |                |  |                 |                 |                         |
| <b>BEGINNING FUND BALANCE</b> |                |                |  |                 |                 |                         |
| 154,231                       | 170,007        | 169,991        | 4090 Beginning Fund Balance<br>Estimated July 1 carryover from the prior year  | 168,354         | 0               | 0                       |
| <b>154,231</b>                | <b>170,007</b> | <b>169,991</b> | <b>TOTAL BEGINNING FUND BALANCE</b>  | <b>168,354</b>  | <b>0</b>        | <b>0</b>                |
| <b>LICENSES AND PERMITS</b>   |                |                |  |                 |                 |                         |
| 5,939                         | 6,828          | 5,000          | 4205-06 Franchise Fees - Miscellaneous-Telecommunications<br>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.  | 6,200           | 0               | 0                       |
| 17,118                        | 11,287         | 17,100         | 4205-08 Franchise Fees - Ziplly-Telephone<br>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.<br>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. | 0               | 0               | 0                       |
| <b>23,057</b>                 | <b>18,115</b>  | <b>22,100</b>  | <b>TOTAL LICENSES AND PERMITS</b>  | <b>6,200</b>    | <b>0</b>        | <b>0</b>                |
| <b>INTERGOVERNMENTAL</b>      |                |                |  |                 |                 |                         |
| 0                             | 0              | 0              | 4760 OR State 911 Emergency Services<br>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.  | 0               | 0               | 0                       |
| 8,000                         | 8,000          | 8,000          | 5040-05 Yamhill Communications Agency - Radio System<br>City funds for radio equipment reserve held by Yamhill County  | 8,000           | 0               | 0                       |
| <b>8,000</b>                  | <b>8,000</b>   | <b>8,000</b>   | <b>TOTAL INTERGOVERNMENTAL</b>   | <b>8,000</b>    | <b>0</b>        | <b>0</b>                |
| <b>CHARGES FOR SERVICES</b>   |                |                |  |                 |                 |                         |
| 15,480                        | 12,633         | 14,666         | 5325 System Access Fees<br>Fees charged for access to City's radio system.   | 14,325          | 0               | 0                       |
| <b>15,480</b>                 | <b>12,633</b>  | <b>14,666</b>  | <b>TOTAL CHARGES FOR SERVICES</b>  | <b>14,325</b>   | <b>0</b>        | <b>0</b>                |

Budget Document Report

15 - EMERGENCY COMMUNICATIONS FUND

| 2024<br>ACTUAL              | 2025<br>ACTUAL | 2026<br>AMENDED<br>BUDGET | Department : No Department<br>Section : 000 - No Section<br>Program: 000 - No Program |   | 2027<br>PROPOSED<br>BUDGET | 2027<br>APPROVED<br>BUDGET | 2027<br>COUNCIL<br>BUDGET<br>ADOPTION |
|-----------------------------|----------------|---------------------------|---|---|----------------------------|----------------------------|---------------------------------------|
| <b><u>MISCELLANEOUS</u></b> |                |                           |   |   |                            |                            |                                       |
| 7,381                       | 8,133          | 7,000                     | 6310  | Interest  | 7,000                      | 0                          | 0                                     |
| <b>7,381</b>                | <b>8,133</b>   | <b>7,000</b>              | <b>TOTAL MISCELLANEOUS</b>  |   | <b>7,000</b>               | <b>0</b>                   | <b>0</b>                              |
| <b><u>TRANSFERS IN</u></b>  |                |                           |   |   |                            |                            |                                       |
| 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                    |                            |                                       |
| <b>577,972</b>              | <b>642,869</b> | <b>703,438</b>            | <b>TOTAL TRANSFERS IN</b>   |   | <b>732,892</b>             | <b>0</b>                   | <b>0</b>                              |
| <b>786,121</b>              | <b>859,758</b> | <b>925,195</b>            | <b>TOTAL RESOURCES</b>  |   | <b>936,771</b>             | <b>0</b>                   | <b>0</b>                              |

Budget Document Report

15 - EMERGENCY COMMUNICATIONS FUND

| 2024                          | 2025           | 2026           | Department :                        | 2027  | 2027            | 2027                    |
|-------------------------------|----------------|----------------|-------------------------------------|---|-----------------|-------------------------|
| ACTUAL                        | ACTUAL         | AMENDED BUDGET | No Department                       | PROPOSED BUDGET   | APPROVED BUDGET | COUNCIL BUDGET ADOPTION |
|                               |                |                | Section : 000 - No Section          |   |                 |                         |
|                               |                |                | Program: 000 - No Program           |   |                 |                         |
| <b>REQUIREMENTS</b>           |                |                |                                     |   |                 |                         |
| <b>MATERIALS AND SERVICES</b> |                |                |                                     |   |                 |                         |
| 1,436                         | 3,916          | 11,300         | 7720-06                             | Repairs & Maintenance - Equipment   | 2,000           | 0                       |
|                               |                |                |                                     | IP address for radio system   | 2,000           |                         |
| 33,093                        | 35,243         | 37,900         | 7750                                | Professional Services   | 36,000          | 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                       |
|                               |                |                |                                     | 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                       |
|                               |                |                |                                     | City's support for dispatching emergency communication services provided by Yamhill Communications Agency (YCOM).             |                 |                         |
| <b>576,392</b>                | <b>646,312</b> | <b>716,876</b> | <b>TOTAL MATERIALS AND SERVICES</b> |   | <b>772,152</b>  | <b>0</b>                |
| <b>CAPITAL OUTLAY</b>         |                |                |                                     |   |                 |                         |
| 0                             | 0              | 0              | 8710                                | Equipment   | 0               | 0                       |
| <b>0</b>                      | <b>0</b>       | <b>0</b>       | <b>TOTAL CAPITAL OUTLAY</b>         |   | <b>0</b>        | <b>0</b>                |
| <b>DEBT SERVICE</b>           |                |                |                                     |   |                 |                         |
| 32,903                        | 34,268         | 35,691         | 9520-05                             | Equipment-Lease Purchase - Principal  | 0               | 0                       |
|                               |                |                |                                     | Paid in full September 2025   |                 |                         |
| 4,269                         | 2,903          | 1,482          | 9520-10                             | Equipment-Lease Purchase - Interest   | 0               | 0                       |
|                               |                |                |                                     | Paid in full September 2025   |                 |                         |
| <b>37,172</b>                 | <b>37,172</b>  | <b>37,173</b>  | <b>TOTAL DEBT SERVICE</b>           |   | <b>0</b>        | <b>0</b>                |
| <b>TRANSFERS OUT</b>          |                |                |                                     |   |                 |                         |
| 2,550                         | 2,334          | 2,371          | 9700-01                             | Transfers Out - General Fund  | 2,344           | 0                       |
|                               |                |                |                                     | Finance personnel services support  | 2,344           |                         |
| <b>2,550</b>                  | <b>2,334</b>   | <b>2,371</b>   | <b>TOTAL TRANSFERS OUT</b>          |   | <b>2,344</b>    | <b>0</b>                |

Budget Document Report

15 - EMERGENCY COMMUNICATIONS FUND

| 2024                              | 2025    | 2026           | Department :  | 2027            | 2027            | 2027                    |
|-----------------------------------|---------|----------------|---|-----------------|-----------------|-------------------------|
| ACTUAL                            | ACTUAL  | AMENDED BUDGET | No Department   | PROPOSED BUDGET | APPROVED BUDGET | COUNCIL BUDGET ADOPTION |
|                                   |         |                | Section : 000 - No Section  |                 |                 |                         |
|                                   |         |                | Program: 000 - No Program   |                 |                 |                         |
| <b><u>CONTINGENCIES</u></b>       |         |                |   |                 |                 |                         |
| 0                                 | 0       | 50,000 9800    | Contingencies   | 50,000          | 0               | 0                       |
| 0                                 | 0       | 50,000         | <b><u>TOTAL CONTINGENCIES</u></b>   | 50,000          | 0               | 0                       |
| <b><u>ENDING FUND BALANCE</u></b> |         |                |   |                 |                 |                         |
| 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        | <b><u>TOTAL ENDING FUND BALANCE</u></b>   | 112,275         | 0               | 0                       |
| 786,121                           | 859,758 | 925,195        | <b><u>TOTAL REQUIREMENTS</u></b>  | 936,771         | 0               | 0                       |

**Budget Document Report**

**15 - EMERGENCY COMMUNICATIONS FUND**

| 2024    | 2025    | 2026              | Department : N/A                 | 2027               | 2027               | 2027                          |
|---------|---------|-------------------|----------------------------------|--------------------|--------------------|-------------------------------|
| ACTUAL  | ACTUAL  | AMENDED<br>BUDGET | Section : N/A                    | PROPOSED<br>BUDGET | APPROVED<br>BUDGET | COUNCIL<br>BUDGET<br>ADOPTION |
|         |         |                   | Program: N/A                     |                    |                    |                               |
| 786,121 | 859,758 | 925,195           | <b><u>TOTAL RESOURCES</u></b>    | 936,771            | 0                  | 0                             |
| 786,121 | 859,758 | 925,195           | <b><u>TOTAL REQUIREMENTS</u></b> | 936,771            | 0                  | 0                             |

# STREET FUND







## 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<br>Actual | FY 2025-26<br>Budget | FY 2026-27 Proposed<br>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**

| 2024  | 2025             | 2026             | Department : No Department                 |   | 2027             | 2027            | 2027                    |
|---|------------------|------------------|--|---|------------------|-----------------|-------------------------|
| ACTUAL  | ACTUAL           | AMENDED BUDGET   | Section : 000 - No Section                 |   | PROPOSED BUDGET  | APPROVED BUDGET | COUNCIL BUDGET ADOPTION |
|   |                  |                  | Program: 000 - No Program                  |   |                  |                 |                         |
| <b><u>RESOURCES</u></b>   |                  |                  |  |   |                  |                 |                         |
| <b><u>BEGINNING FUND BALANCE</u></b>  |                  |                  |  |   |                  |                 |                         |
| 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.                                   |                  |                  |  |   |                  |                 |                         |
| <b>2,263,203</b>  | <b>2,413,870</b> | <b>1,424,142</b> | <b><u>TOTAL BEGINNING FUND BALANCE</u></b> |   | <b>1,724,021</b> | <b>0</b>        | <b>0</b>                |
| <b><u>LICENSES AND PERMITS</u></b>  |                  |                  |  |   |                  |                 |                         |
| 12  | 14               | 50               | 4300                                       | Bicycle Fees  | 50               | 0               | 0                       |
| <b>12</b>   | <b>14</b>        | <b>50</b>        | <b><u>TOTAL LICENSES AND PERMITS</u></b>   |   | <b>50</b>        | <b>0</b>        | <b>0</b>                |
| <b><u>INTERGOVERNMENTAL</u></b>   |                  |                  |  |   |                  |                 |                         |
| 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                       |
| <b>2,956,759</b>  | <b>2,895,499</b> | <b>2,775,000</b> | <b><u>TOTAL INTERGOVERNMENTAL</u></b>      |   | <b>2,825,000</b> | <b>0</b>        | <b>0</b>                |
| <b><u>MISCELLANEOUS</u></b>   |                  |                  |  |   |                  |                 |                         |
| 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                       |
| <b>112,651</b>  | <b>102,770</b>   | <b>95,000</b>    | <b><u>TOTAL MISCELLANEOUS</u></b>          |   | <b>80,000</b>    | <b>0</b>        | <b>0</b>                |
| <b><u>TRANSFERS IN</u></b>  |                  |                  |  |   |                  |                 |                         |
| 0   | 0                | 0                | 6900-45                                    | Transfers In - Transportation                             | 430,000          | 0               | 0                       |
|   |                  |                  |  | Transfer to support purchase of new street sweeper        | 430,000          |                 |                         |

**Budget Document Report**

**20 - STREET FUND**

| 2024<br>ACTUAL | 2025<br>ACTUAL | 2026<br>AMENDED<br>BUDGET | Department : No Department<br>Section : 000 - No Section<br>Program: 000 - No Program | 2027<br>PROPOSED<br>BUDGET | 2027<br>APPROVED<br>BUDGET | 2027<br>COUNCIL<br>BUDGET<br>ADOPTION |
|----------------|----------------|---------------------------|---|----------------------------|----------------------------|---------------------------------------|
| 7,225          | 0              | 0                         | 6900-85 Transfers In - Insurance Services   | 0                          | 0                          | 0                                     |
| 7,225          | 0              | 0                         | <b><u>TOTAL TRANSFERS IN</u></b>  | 430,000                    | 0                          | 0                                     |
| 5,339,850      | 5,412,152      | 4,294,192                 | <b><u>TOTAL RESOURCES</u></b>   | 5,059,071                  | 0                          | 0                                     |

**Budget Document Report**

**20 - STREET FUND**

| 2024                      | 2025    | 2026           | Department : No Department |   | 2027            | 2027            | 2027                    |
|---------------------------|---------|----------------|----------------------------|---|-----------------|-----------------|-------------------------|
| ACTUAL                    | ACTUAL  | AMENDED BUDGET | Section : 000 - No Section |   | PROPOSED BUDGET | APPROVED BUDGET | COUNCIL BUDGET ADOPTION |
|                           |         |                | Program: 000 - No Program  |   |                 |                 |                         |
| <b>REQUIREMENTS</b>       |         |                |                            |   |                 |                 |                         |
| <b>PERSONNEL SERVICES</b> |         |                |                            |   |                 |                 |                         |
| 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                       |

**Budget Document Report**

**20 - STREET FUND**

| 2024                                 | 2025             | 2026             | Department : No Department      |  | 2027             | 2027            | 2027                    |
|--------------------------------------|------------------|------------------|---------------------------------|--|------------------|-----------------|-------------------------|
| ACTUAL                               | ACTUAL           | AMENDED BUDGET   | Section : 000 - No Section      |  | PROPOSED BUDGET  | APPROVED BUDGET | COUNCIL BUDGET ADOPTION |
|                                      |                  |                  | Program: 000 - No Program       |  |                  |                 |                         |
| 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                       |
| <b>1,050,132</b>                     | <b>1,232,857</b> | <b>1,304,659</b> | <b>TOTAL PERSONNEL SERVICES</b> |  | <b>1,513,070</b> | <b>0</b>        | <b>0</b>                |
| <b><u>MATERIALS AND SERVICES</u></b> |                  |                  |                                 |  |                  |                 |                         |
| 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           |                 |                         |

**Budget Document Report**

**20 - STREET FUND**

| 2024   | 2025   | 2026           | Department : No Department |  | 2027            | 2027            | 2027                    |
|--------|--------|----------------|----------------------------|--|-----------------|-----------------|-------------------------|
| ACTUAL | ACTUAL | AMENDED BUDGET | Section : 000 - No Section |  | PROPOSED BUDGET | APPROVED BUDGET | COUNCIL BUDGET ADOPTION |
|        |        |                | Program: 000 - No Program  |  |                 |                 |                         |
| 8,761  | 8,868  | 12,500         | <b>7600</b>                | <b>Utilities</b>   | 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         | <b>7610-05</b>             | <b>Insurance - Liability</b>   | 31,892          | 0               | 0                       |
| 14,308 | 18,136 | 22,308         | <b>7610-10</b>             | <b>Insurance - Property</b>  | 18,440          | 0               | 0                       |
| 0      | 0      | 0              | <b>7610-11</b>             | <b>Insurance - Cyber Liability</b>   | 1,469           | 0               | 0                       |
| 10,459 | 10,646 | 11,000         | <b>7620</b>                | <b>Telecommunications</b>  | 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          | <b>7650</b>                | <b>Janitorial</b>  | 3,045           | 0               | 0                       |
|        |        |                |                            | Contract janitorial services and supplies, and other supplies.   |                 |                 |                         |
| 20,244 | 16,702 | 20,000         | <b>7660</b>                | <b>Materials &amp; Supplies</b>  | 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        | <b>7720</b>                | <b>Repairs &amp; Maintenance</b>   | 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           |                 |                         |

**Budget Document Report**

**20 - STREET FUND**

| Budget Document Report |        |                | 20 - STREET FUND  |   |                 |                 |                         |
|------------------------|--------|----------------|---|---|-----------------|-----------------|-------------------------|
| 2024                   | 2025   | 2026           | Department : No Department  |   | 2027            | 2027            | 2027                    |
| ACTUAL                 | ACTUAL | AMENDED BUDGET | Section : 000 - No Section  |   | PROPOSED BUDGET | APPROVED BUDGET | COUNCIL BUDGET ADOPTION |
|                        |        |                | Program: 000 - No Program   |   |                 |                 |                         |
|                        |        |                | 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              | <b>7720-05</b>  | <b>Repairs &amp; Maintenance - Inventory-InterDept Projects</b> | 0               | 0               | 0                       |
| 31,201                 | 31,283 | 30,000         | <b>7720-06</b>  | <b>Repairs &amp; Maintenance - Equipment</b>                    | 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              | <b>7720-07</b>  | <b>Repairs &amp; Maintenance - Inventory-Equipment</b>          | 0               | 0               | 0                       |
| 5,385                  | 3,847  | 4,500          | <b>7720-10</b>  | <b>Repairs &amp; Maintenance - Building Maintenance</b>         | 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          | <b>7720-28</b>  | <b>Repairs &amp; Maintenance - Right of Way</b>                 | 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          |                 |                         |

**Budget Document Report**

**20 - STREET FUND**

| 2024    | 2025    | 2026           | Department :  | 2027            | 2027            | 2027                    |
|---------|---------|----------------|---|-----------------|-----------------|-------------------------|
| ACTUAL  | ACTUAL  | AMENDED BUDGET | No Department   | PROPOSED BUDGET | APPROVED BUDGET | COUNCIL BUDGET ADOPTION |
|         |         |                | Section : 000 - No Section  |                 |                 |                         |
|         |         |                | Program: 000 - No Program   |                 |                 |                         |
|         |         |                | Pre and Post Emergent Herbicides  | 3,000           |                 |                         |
|         |         |                | Irrigation Repairs  | 2,500           |                 |                         |
|         |         |                | Fertilizer  | 800             |                 |                         |
| 51,382  | 62,899  | 50,000         | <b>7720-30 Repairs &amp; Maintenance - Sidewalks</b>  | 75,000          | 0               | 0                       |
|         |         |                | Repair and construction of city sidewalks and wheelchair ramps.   |                 |                 |                         |
| 4,214   | 5,760   | 10,000         | <b>7720-32 Repairs &amp; Maintenance - Traffic Signal</b>   | 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         | <b>7720-35 Repairs &amp; Maintenance - Storm Drains</b>   | 20,000          | 0               | 0                       |
|         |         |                | Repair of the storm drainage system within the public right-of-way.   |                 |                 |                         |
| 29,912  | 190     | 27,000         | <b>7750 Professional Services</b>   | 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          | <b>7750-01 Professional Services - Audit &amp; other city-wide prof svc</b>   | 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        | <b>7780-12 Contract Services - Street Maintenance</b>   | 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)       |                 |                         |

**Budget Document Report**

**20 - STREET FUND**

| 2024   | 2025   | 2026           | Department : No Department |  | 2027            | 2027            | 2027                    |
|--------|--------|----------------|----------------------------|--|-----------------|-----------------|-------------------------|
| ACTUAL | ACTUAL | AMENDED BUDGET | Section : 000 - No Section |  | PROPOSED BUDGET | APPROVED BUDGET | COUNCIL BUDGET ADOPTION |
|        |        |                | Program: 000 - No Program  |  |                 |                 |                         |
| 5,406  | 4,023  | 5,000          | <b>7800</b>                | <b>M &amp; S Equipment</b>   | 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          | <b>7800-42</b>             | <b>M &amp; S Equipment - Shop</b>  | 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          | <b>7840</b>                | <b>M &amp; S Computer Charges</b>  | 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         | <b>7840-75</b>             | <b>M &amp; S Computer Charges - Street</b>   | 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         | <b>8190</b>                | <b>Signs</b>   | 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           |                 |                         |

**Budget Document Report**

**20 - STREET FUND**

| 2024                         | 2025             | 2026             | Department : No Department          |   | 2027             | 2027            | 2027                    |
|------------------------------|------------------|------------------|-------------------------------------|---|------------------|-----------------|-------------------------|
| ACTUAL                       | ACTUAL           | AMENDED BUDGET   | Section : 000 - No Section          |   | PROPOSED BUDGET  | APPROVED BUDGET | COUNCIL BUDGET ADOPTION |
|                              |                  |                  | Program: 000 - No Program           |   |                  |                 |                         |
| 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. |                  |                 |                         |
| <b>1,032,854</b>             | <b>1,430,484</b> | <b>1,537,186</b> | <b>TOTAL MATERIALS AND SERVICES</b> |   | <b>1,334,853</b> | <b>0</b>        | <b>0</b>                |
| <b><u>CAPITAL OUTLAY</u></b> |                  |                  |                                     |   |                  |                 |                         |
| 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'/13cu yd 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                       |
| <b>271,147</b>               | <b>37,002</b>    | <b>18,583</b>    | <b>TOTAL CAPITAL OUTLAY</b>         |   | <b>838,272</b>   | <b>0</b>        | <b>0</b>                |
| <b><u>TRANSFERS OUT</u></b>  |                  |                  |                                     |   |                  |                 |                         |
| 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**

| 2024                       | 2025      | 2026           |  | 2027            | 2027            | 2027                    |
|----------------------------|-----------|----------------|--|-----------------|-----------------|-------------------------|
| ACTUAL                     | ACTUAL    | AMENDED BUDGET | Department : No Department<br>Section : 000 - No Section<br>Program: 000 - No Program  | PROPOSED BUDGET | APPROVED BUDGET | COUNCIL BUDGET ADOPTION |
|                            |           |                | Information Systems personnel services support   | 14,726          |                 |                         |
| 571,846                    | 817,223   | 323,281        | <b>TOTAL TRANSFERS OUT</b>   | 364,056         | 0               | 0                       |
| <b>CONTINGENCIES</b>       |           |                |  |                 |                 |                         |
| 0                          | 0         | 500,000 9800   | Contingencies  | 500,000         | 0               | 0                       |
| 0                          | 0         | 500,000        | <b>TOTAL CONTINGENCIES</b>   | 500,000         | 0               | 0                       |
| <b>ENDING FUND BALANCE</b> |           |                |  |                 |                 |                         |
| 30,000                     | 60,000    | 90,000 9992    | Designated Ending Fund Balance-Capital Replacement Reserve<br>Designated ending fund balance reserve for future vehicle and equipment acquisition.   | 118,000         | 0               | 0                       |
|                            |           |                | Sweeper Replacement Reserve Funding  | 60,000          |                 |                         |
| 2,383,870                  | 1,834,586 | 520,483 9999   | Unappropriated Ending Fd Balance<br>Undesignated carryover from proposed budget year to subsequent year, includes the excess (deficit) of revenues over (under) expenditures from proposed budget year operations. | 390,820         | 0               | 0                       |
| 2,413,870                  | 1,894,586 | 610,483        | <b>TOTAL ENDING FUND BALANCE</b>   | 508,820         | 0               | 0                       |
| 5,339,850                  | 5,412,152 | 4,294,192      | <b>TOTAL REQUIREMENTS</b>  | 5,059,071       | 0               | 0                       |

**Budget Document Report**

**20 - STREET FUND**

| 2024      | 2025      | 2026           |   | 2027            | 2027            | 2027                    |
|-----------|-----------|----------------|---|-----------------|-----------------|-------------------------|
| ACTUAL    | ACTUAL    | AMENDED BUDGET | Department : N/A<br>Section : N/A<br>Program: N/A | PROPOSED BUDGET | APPROVED BUDGET | COUNCIL BUDGET ADOPTION |
| 5,339,850 | 5,412,152 | 4,294,192      | <b>TOTAL RESOURCES</b>                            | 5,059,071       | 0               | 0                       |
| 5,339,850 | 5,412,152 | 4,294,192      | <b>TOTAL REQUIREMENTS</b>                         | 5,059,071       | 0               | 0                       |

# AIRPORT MAINTENANCE







# 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<br>Actual | FY 2025-26<br>Budget | FY 2026-27 Proposed<br>Budget |
|------------------------|----------------------|----------------------|-------------------------------|
| <b>Revenues</b>        | \$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                           |
| <b>Expenses</b>        | \$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       |

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25 - AIRPORT MAINTENANCE FUND

| 2024                          | 2025             | 2026             | Department : No Department          |  | 2027             | 2027            | 2027                    |
|-------------------------------|------------------|------------------|-------------------------------------|--|------------------|-----------------|-------------------------|
| ACTUAL                        | ACTUAL           | AMENDED BUDGET   | Section : 000 - No Section          |  | PROPOSED BUDGET  | APPROVED BUDGET | COUNCIL BUDGET ADOPTION |
|                               |                  |                  | Program: 000 - No Program           |  |                  |                 |                         |
| <b>RESOURCES</b>              |                  |                  |                                     |  |                  |                 |                         |
| <b>BEGINNING FUND BALANCE</b> |                  |                  |                                     |  |                  |                 |                         |
| 819,368                       | 1,098,360        | 1,073,832        | 4090                                | Beginning Fund Balance   | 807,714          | 0               | 0                       |
|                               |                  |                  |                                     | Estimated July 1 carryover from prior year                                 |                  |                 |                         |
| <b>819,368</b>                | <b>1,098,360</b> | <b>1,073,832</b> | <b>TOTAL BEGINNING FUND BALANCE</b> |  | <b>807,714</b>   | <b>0</b>        | <b>0</b>                |
| <b>INTERGOVERNMENTAL</b>      |                  |                  |                                     |  |                  |                 |                         |
| 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           |                 |                         |
| <b>463,460</b>                | <b>209,818</b>   | <b>1,253,224</b> | <b>TOTAL INTERGOVERNMENTAL</b>      |  | <b>1,673,078</b> | <b>0</b>        | <b>0</b>                |
| <b>CHARGES FOR SERVICES</b>   |                  |                  |                                     |  |                  |                 |                         |
| 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                       |
| <b>381,179</b>                | <b>389,121</b>   | <b>459,995</b>   | <b>TOTAL CHARGES FOR SERVICES</b>   |  | <b>504,466</b>   | <b>0</b>        | <b>0</b>                |
| <b>MISCELLANEOUS</b>          |                  |                  |                                     |  |                  |                 |                         |
| 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                       |

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25 - AIRPORT MAINTENANCE FUND

| 2024                | 2025      | 2026           | Department :                              | 2027            | 2027            | 2027                    |
|---------------------|-----------|----------------|---|-----------------|-----------------|-------------------------|
| ACTUAL              | ACTUAL    | AMENDED BUDGET | No Department                             | PROPOSED BUDGET | APPROVED BUDGET | COUNCIL BUDGET ADOPTION |
|                     |           |                | Section : 000 - No Section                |                 |                 |                         |
|                     |           |                | Program: 000 - No Program                 |                 |                 |                         |
| 9,259               | 7,915     | 10,000         | 6600-40 Other Income - Fuel Flowage Fees  | 15,000          | 0               | 0                       |
| 64,944              | 70,090    | 65,000         | <b>TOTAL MISCELLANEOUS</b>                | 73,000          | 0               | 0                       |
| <b>TRANSFERS IN</b> |           |                |   |                 |                 |                         |
| 0                   | 0         | 0              | 6900-77 Transfers In - Wastewater Capital | 0               | 0               | 0                       |
| 0                   | 0         | 0              | <b>TOTAL TRANSFERS IN</b>                 | 0               | 0               | 0                       |
| 1,728,952           | 1,767,388 | 2,852,051      | <b>TOTAL RESOURCES</b>                    | 3,058,258       | 0               | 0                       |

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25 - AIRPORT MAINTENANCE FUND

| 2024                                 | 2025          | 2026            | Department :   | 2027            | 2027            | 2027                    |
|--------------------------------------|---------------|-----------------|--|-----------------|-----------------|-------------------------|
| ACTUAL                               | ACTUAL        | AMENDED BUDGET  | No Department  | PROPOSED BUDGET | APPROVED BUDGET | COUNCIL BUDGET ADOPTION |
|                                      |               |                 | Section : 000 - No Section   |                 |                 |                         |
|                                      |               |                 | Program: 000 - No Program  |                 |                 |                         |
| <b><u>REQUIREMENTS</u></b>           |               |                 |  |                 |                 |                         |
| <b><u>PERSONNEL SERVICES</u></b>     |               |                 |  |                 |                 |                         |
| 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                       |
| <b>58,312</b>                        | <b>67,417</b> | <b>198,326</b>  | <b><u>TOTAL PERSONNEL SERVICES</u></b>                               | <b>236,357</b>  | <b>0</b>        | <b>0</b>                |
| <b><u>MATERIALS AND SERVICES</u></b> |               |                 |  |                 |                 |                         |
| 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                       |

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25 - AIRPORT MAINTENANCE FUND

| 2024   | 2025   | 2026           | Department :  | 2027            | 2027            | 2027                    |
|--------|--------|----------------|---|-----------------|-----------------|-------------------------|
| ACTUAL | ACTUAL | AMENDED BUDGET | No Department   | PROPOSED BUDGET | APPROVED BUDGET | COUNCIL BUDGET ADOPTION |
|        |        |                | Section : 000 - No Section  |                 |                 |                         |
|        |        |                | Program: 000 - No Program   |                 |                 |                         |
| 0      | 0      | 0              | <b>7610-13 Insurance - Rental prop-liability</b>  | 6,037           | 0               | 0                       |
|        |        |                | Hangars   | 4,507           |                 |                         |
|        |        |                | Oregon State Police   | 1,138           |                 |                         |
|        |        |                | Nimbus Loop   | 392             |                 |                         |
| 0      | 0      | 0              | <b>7610-14 Insurance - Rental prop-property</b>   | 17,507          | 0               | 0                       |
|        |        |                | Hangars   | 6,145           |                 |                         |
|        |        |                | Nimbus Loop   | 5,839           |                 |                         |
|        |        |                | Oregon State Police   | 5,523           |                 |                         |
| 2,664  | 2,793  | 9,000          | <b>7660 Materials &amp; Supplies</b>  | 5,000           | 0               | 0                       |
|        |        |                | Airport restroom, janitorial and office supplies, miscellaneous permits.                                      |                 |                 |                         |
| 2,771  | 13,237 | 5,000          | <b>7720 Repairs &amp; Maintenance</b>   | 5,000           | 0               | 0                       |
|        |        |                | Maintenance required on city owned hangars and buildings. This includes locks, exterior and interior repairs. |                 |                 |                         |
| 423    | 380    | 40,000         | <b>7720-40 Repairs &amp; Maintenance - Runway/Taxiway</b>   | 80,000          | 0               | 0                       |
|        |        |                | Asphalt repair and striping on runways/taxiways/ramps   |                 |                 |                         |
| 5,148  | 16,410 | 18,000         | <b>7740-05 Rental Property Repair &amp; Maint - Building</b>  | 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        | <b>7740-10 Rental Property Repair &amp; Maint - OSP</b>   | 37,820          | 0               | 0                       |
|        |        |                | General Building Repair and Maintenance   |                 |                 |                         |
|        |        |                | Roof Rehabilitation   | 27,820          |                 |                         |
|        |        |                | General Maintenance   | 10,000          |                 |                         |
| 59     | 0      | 30,000         | <b>7740-15 Rental Property Repair &amp; Maint - Fuel Tanks</b>  | 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          | <b>7740-20 Rental Property Repair &amp; Maint - 4025 Nimbus Loop</b>  | 3,000           | 0               | 0                       |
|        |        |                | Budget Note: Vacant rental property   |                 |                 |                         |

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25 - AIRPORT MAINTENANCE FUND

| 2024                  | 2025           | 2026             | Department : No Department          |   | 2027             | 2027            | 2027                    |
|-----------------------|----------------|------------------|-------------------------------------|---|------------------|-----------------|-------------------------|
| ACTUAL                | ACTUAL         | AMENDED BUDGET   | Section : 000 - No Section          |   | PROPOSED BUDGET  | APPROVED BUDGET | COUNCIL BUDGET ADOPTION |
|                       |                |                  | Program: 000 - No Program           |   |                  |                 |                         |
| 37,493                | 41,061         | 150,000          | <b>7750</b>                         | <b>Professional Services</b>  | 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            | <b>7750-01</b>                      | <b>Professional Services - Audit &amp; other city-wide prof svc</b>   | 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        | <b>7750-04</b>                      | <b>Professional Services - Grants</b>   | 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            | <b>7840</b>                         | <b>M &amp; S Computer Charges</b>   | 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            | <b>7840-77</b>                      | <b>M &amp; S Computer Charges - Airport</b>   | 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           | <b>8215</b>                         | <b>Airport Lighting</b>   | 15,000           | 0               | 0                       |
|                       |                |                  |                                     | Airfield, navigational aids, and street/parking lot lighting repairs  |                  |                 |                         |
| <b>511,787</b>        | <b>491,281</b> | <b>1,803,128</b> | <b>TOTAL MATERIALS AND SERVICES</b> |   | <b>2,076,189</b> | <b>0</b>        | <b>0</b>                |
| <b>CAPITAL OUTLAY</b> |                |                  |                                     |   |                  |                 |                         |
| 340                   | 79             | 281              | <b>8750</b>                         | <b>Capital Outlay Computer Charges</b>  | 252              | 0               | 0                       |
|                       |                |                  |                                     | I.S. Fund capital outlay costs shared city-wide   |                  |                 |                         |

Budget Document Report

25 - AIRPORT MAINTENANCE FUND

| 2024                              | 2025      | 2026           | Department : No Department   |  | 2027            | 2027            | 2027                    |
|-----------------------------------|-----------|----------------|--|--|-----------------|-----------------|-------------------------|
| ACTUAL                            | ACTUAL    | AMENDED BUDGET | Section : 000 - No Section   |  | PROPOSED BUDGET | APPROVED BUDGET | COUNCIL BUDGET ADOPTION |
|                                   |           |                | Program: 000 - No Program  |  |                 |                 |                         |
|                                   |           |                | Sent from Allocation "Capital Outlay-Shared - IS Cost Allocation - CO Shared (Airport Fund)" (100.00%)   |  | 252             |                 |                         |
| 340                               | 79        | 281            | <b>TOTAL CAPITAL OUTLAY</b>  |  | 252             | 0               | 0                       |
| <b><u>TRANSFERS OUT</u></b>       |           |                |  |  |                 |                 |                         |
| 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         | <b>TOTAL TRANSFERS OUT</b>   |  | 73,640          | 0               | 0                       |
| <b><u>CONTINGENCIES</u></b>       |           |                |  |  |                 |                 |                         |
| 0                                 | 0         | 300,000        | 9800   | Contingencies  | 300,000         | 0               | 0                       |
| 0                                 | 0         | 300,000        | <b>TOTAL CONTINGENCIES</b>   |  | 300,000         | 0               | 0                       |
| <b><u>ENDING FUND BALANCE</u></b> |           |                |  |  |                 |                 |                         |
| 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        | <b>TOTAL ENDING FUND BALANCE</b>   |  | 371,820         | 0               | 0                       |
| 1,728,952                         | 1,767,388 | 2,852,051      | <b>TOTAL REQUIREMENTS</b>  |  | 3,058,258       | 0               | 0                       |

**Budget Document Report**

**25 - AIRPORT MAINTENANCE FUND**

| 2024      | 2025      | 2026              | Department : N/A                 | 2027               | 2027               | 2027                          |
|-----------|-----------|-------------------|----------------------------------|--------------------|--------------------|-------------------------------|
| ACTUAL    | ACTUAL    | AMENDED<br>BUDGET | Section : N/A                    | PROPOSED<br>BUDGET | APPROVED<br>BUDGET | COUNCIL<br>BUDGET<br>ADOPTION |
|           |           |                   | Program: N/A                     |                    |                    |                               |
| 1,728,952 | 1,767,388 | 2,852,051         | <b><u>TOTAL RESOURCES</u></b>    | 3,058,258          | 0                  | 0                             |
| 1,728,952 | 1,767,388 | 2,852,051         | <b><u>TOTAL REQUIREMENTS</u></b> | 3,058,258          | 0                  | 0                             |

# TRANSPORTATION







# 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<br>Actual | FY 2025-26<br>Budget | FY 2026-27 Proposed<br>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 Equivalent (FTE)

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

**Budget Document Report**

**45 - TRANSPORTATION FUND**

| 2024   | 2025             | 2026             | Department : No Department                 |   | 2027             | 2027            | 2027                    |
|--|------------------|------------------|--|---|------------------|-----------------|-------------------------|
| ACTUAL   | ACTUAL           | AMENDED BUDGET   | Section : 000 - No Section                 |   | PROPOSED BUDGET  | APPROVED BUDGET | COUNCIL BUDGET ADOPTION |
|  |                  |                  | Program: 000 - No Program                  |   |                  |                 |                         |
| <b><u>RESOURCES</u></b>  |                  |                  |  |   |                  |                 |                         |
| <b><u>BEGINNING FUND BALANCE</u></b>   |                  |                  |  |   |                  |                 |                         |
| 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  |                  |                  |  |   |                  |                 |                         |
| <b>4,127,693</b>   | <b>6,178,557</b> | <b>7,267,113</b> | <b><u>TOTAL BEGINNING FUND BALANCE</u></b> |   | <b>7,128,069</b> | <b>0</b>        | <b>0</b>                |
| <b><u>INTERGOVERNMENTAL</u></b>  |                  |                  |  |   |                  |                 |                         |
| 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.   |                  |                  |  |   |                  |                 |                         |
| <b>1,550,507</b>   | <b>429,006</b>   | <b>429,000</b>   | <b><u>TOTAL INTERGOVERNMENTAL</u></b>      |   | <b>480,600</b>   | <b>0</b>        | <b>0</b>                |
| <b><u>CHARGES FOR SERVICES</u></b>   |                  |                  |  |   |                  |                 |                         |
| 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. |                  |                  |  |   |                  |                 |                         |
| <b>721,002</b>   | <b>569,632</b>   | <b>600,000</b>   | <b><u>TOTAL CHARGES FOR SERVICES</u></b>   |   | <b>600,000</b>   | <b>0</b>        | <b>0</b>                |
| <b><u>MISCELLANEOUS</u></b>  |                  |                  |  |   |                  |                 |                         |
| 247,712  | 285,396          | 260,000          | 6310                                       | Interest  | 260,000          | 0               | 0                       |
| <b>247,712</b>   | <b>285,396</b>   | <b>260,000</b>   | <b><u>TOTAL MISCELLANEOUS</u></b>          |   | <b>260,000</b>   | <b>0</b>        | <b>0</b>                |
| <b><u>TRANSFERS IN</u></b>   |                  |                  |  |   |                  |                 |                         |
| 230,000  | 500,000          | 0                | 6900-20                                    | Transfers In - Street   | 0                | 0               | 0                       |
| <b>230,000</b>   | <b>500,000</b>   | <b>0</b>         | <b><u>TOTAL TRANSFERS IN</u></b>           |   | <b>0</b>         | <b>0</b>        | <b>0</b>                |
| <b>6,876,914</b>   | <b>7,962,591</b> | <b>8,556,113</b> | <b><u>TOTAL RESOURCES</u></b>              |   | <b>8,468,669</b> | <b>0</b>        | <b>0</b>                |

Budget Document Report

45 - TRANSPORTATION FUND

| 2024                          | 2025           | 2026             | Department : No Department          |   | 2027            | 2027            | 2027                    |
|-------------------------------|----------------|------------------|-------------------------------------|---|-----------------|-----------------|-------------------------|
| ACTUAL                        | ACTUAL         | AMENDED BUDGET   | Section : 000 - No Section          |   | PROPOSED BUDGET | APPROVED BUDGET | COUNCIL BUDGET ADOPTION |
|                               |                |                  | Program: 000 - No Program           |   |                 |                 |                         |
| <b>REQUIREMENTS</b>           |                |                  |                                     |   |                 |                 |                         |
| <b>MATERIALS AND SERVICES</b> |                |                  |                                     |   |                 |                 |                         |
| 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                       |
| <b>34,255</b>                 | <b>22,903</b>  | <b>654,410</b>   | <b>TOTAL MATERIALS AND SERVICES</b> |   | <b>344,960</b>  | <b>0</b>        | <b>0</b>                |
| <b>CAPITAL OUTLAY</b>         |                |                  |                                     |   |                 |                 |                         |
| 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          |                 |                         |
| <b>338,325</b>                | <b>723,679</b> | <b>1,875,000</b> | <b>TOTAL CAPITAL OUTLAY</b>         |   | <b>198,000</b>  | <b>0</b>        | <b>0</b>                |
| <b>DEBT SERVICE</b>           |                |                  |                                     |   |                 |                 |                         |
| 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   |                 |                 |                         |

**Budget Document Report**

**45 - TRANSPORTATION FUND**

| 2024                       | 2025             | 2026             | Department : No Department       |  | 2027             | 2027            | 2027                    |
|----------------------------|------------------|------------------|----------------------------------|--|------------------|-----------------|-------------------------|
| ACTUAL                     | ACTUAL           | AMENDED BUDGET   | Section : 000 - No Section       |  | PROPOSED BUDGET  | APPROVED BUDGET | COUNCIL BUDGET ADOPTION |
|                            |                  |                  | Program: 000 - No Program        |  |                  |                 |                         |
| 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   |                  |                 |                         |
| <b>201,248</b>             | <b>201,248</b>   | <b>201,248</b>   | <b>TOTAL DEBT SERVICE</b>        |  | <b>201,248</b>   | <b>0</b>        | <b>0</b>                |
| <b>TRANSFERS OUT</b>       |                  |                  |                                  |  |                  |                 |                         |
| 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          |                 |                         |
| <b>124,529</b>             | <b>138,075</b>   | <b>139,952</b>   | <b>TOTAL TRANSFERS OUT</b>       |  | <b>593,523</b>   | <b>0</b>        | <b>0</b>                |
| <b>CONTINGENCIES</b>       |                  |                  |                                  |  |                  |                 |                         |
| 0                          | 0                | 0                | 9800                             | Contingencies  | 0                | 0               | 0                       |
| <b>0</b>                   | <b>0</b>         | <b>0</b>         | <b>TOTAL CONTINGENCIES</b>       |  | <b>0</b>         | <b>0</b>        | <b>0</b>                |
| <b>ENDING FUND BALANCE</b> |                  |                  |                                  |  |                  |                 |                         |
| 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. |                  |                 |                         |
| <b>6,178,557</b>           | <b>6,876,686</b> | <b>5,685,503</b> | <b>TOTAL ENDING FUND BALANCE</b> |  | <b>7,130,938</b> | <b>0</b>        | <b>0</b>                |
| <b>6,876,914</b>           | <b>7,962,591</b> | <b>8,556,113</b> | <b>TOTAL REQUIREMENTS</b>        |  | <b>8,468,669</b> | <b>0</b>        | <b>0</b>                |

**Budget Document Report**

**45 - TRANSPORTATION FUND**

| 2024      | 2025      | 2026              | Department : N/A                 | 2027               | 2027               | 2027                          |
|-----------|-----------|-------------------|----------------------------------|--------------------|--------------------|-------------------------------|
| ACTUAL    | ACTUAL    | AMENDED<br>BUDGET | Section : N/A                    | PROPOSED<br>BUDGET | APPROVED<br>BUDGET | COUNCIL<br>BUDGET<br>ADOPTION |
|           |           |                   | Program: N/A                     |                    |                    |                               |
| 6,876,914 | 7,962,591 | 8,556,113         | <b><u>TOTAL RESOURCES</u></b>    | 8,468,669          | 0                  | 0                             |
| 6,876,914 | 7,962,591 | 8,556,113         | <b><u>TOTAL REQUIREMENTS</u></b> | 8,468,669          | 0                  | 0                             |



# PARK DEVELOPMENT







## 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<br>Actual | FY 2025-26<br>Budget | FY 2026-27 Proposed<br>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 |
|--|------------|------------|------------|
|--|------------|------------|------------|

Budget Document Report

50 - PARK DEVELOPMENT FUND

| 2024                          | 2025      | 2026           | Department : No Department          |   | 2027            | 2027            | 2027                    |
|-------------------------------|-----------|----------------|-------------------------------------|---|-----------------|-----------------|-------------------------|
| ACTUAL                        | ACTUAL    | AMENDED BUDGET | Section : 000 - No Section          |   | PROPOSED BUDGET | APPROVED BUDGET | COUNCIL BUDGET ADOPTION |
|                               |           |                | Program: 000 - No Program           |   |                 |                 |                         |
| <b>RESOURCES</b>              |           |                |                                     |   |                 |                 |                         |
| <b>BEGINNING FUND BALANCE</b> |           |                |                                     |   |                 |                 |                         |
| 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 foreseeable future. |                 |                 |                         |
| 2,301,702                     | 2,980,511 | 3,439,353      | <b>TOTAL BEGINNING FUND BALANCE</b> |   | 4,045,815       | 0               | 0                       |
| <b>INTERGOVERNMENTAL</b>      |           |                |                                     |   |                 |                 |                         |
| 0                             | 0         | 0              | 4770-20                             | OR State Park & Recreation Grant - Kiwanis Marine Park Renovation   | 0               | 0               | 0                       |
| 0                             | 0         | 0              | <b>TOTAL INTERGOVERNMENTAL</b>      |   | 0               | 0               | 0                       |
| <b>CHARGES FOR SERVICES</b>   |           |                |                                     |   |                 |                 |                         |
| 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        | <b>TOTAL CHARGES FOR SERVICES</b>   |   | 400,000         | 0               | 0                       |
| <b>MISCELLANEOUS</b>          |           |                |                                     |   |                 |                 |                         |
| 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        | <b>TOTAL MISCELLANEOUS</b>          |   | 140,000         | 0               | 0                       |
| 3,161,069                     | 3,779,068 | 4,489,353      | <b>TOTAL RESOURCES</b>              |   | 4,585,815       | 0               | 0                       |

Budget Document Report

50 - PARK DEVELOPMENT FUND

| 2024                                 | 2025             | 2026             | Department : No Department                 |   | 2027             | 2027            | 2027                    |
|--------------------------------------|------------------|------------------|--|---|------------------|-----------------|-------------------------|
| ACTUAL                               | ACTUAL           | AMENDED BUDGET   | Section : 000 - No Section                 |   | PROPOSED BUDGET  | APPROVED BUDGET | COUNCIL BUDGET ADOPTION |
|                                      |                  |                  | Program: 000 - No Program                  |   |                  |                 |                         |
| <b><u>REQUIREMENTS</u></b>           |                  |                  |  |   |                  |                 |                         |
| <b><u>MATERIALS AND SERVICES</u></b> |                  |                  |  |   |                  |                 |                         |
| 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                       |
| <b>117,984</b>                       | <b>9,920</b>     | <b>120,290</b>   | <b><u>TOTAL MATERIALS AND SERVICES</u></b> |   | <b>610</b>       | <b>0</b>        | <b>0</b>                |
| <b><u>CAPITAL OUTLAY</u></b>         |                  |                  |  |   |                  |                 |                         |
| 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                       |
| <b>0</b>                             | <b>301,586</b>   | <b>1,315,000</b> | <b><u>TOTAL CAPITAL OUTLAY</u></b>         |   | <b>0</b>         | <b>0</b>        | <b>0</b>                |
| <b><u>TRANSFERS OUT</u></b>          |                  |                  |  |   |                  |                 |                         |
| 62,573                               | 70,648           | 63,889           | 9700-01                                    | Transfers Out - General Fund  | 63,684           | 0               | 0                       |
|                                      |                  |                  |  | Parks & Rec Admin, Finance, & Eng personnel svcs support  | 61,950           |                 |                         |
|                                      |                  |                  |  | Park Development Fund support of Engineering operations   | 1,734            |                 |                         |
| <b>62,573</b>                        | <b>70,648</b>    | <b>63,889</b>    | <b><u>TOTAL TRANSFERS OUT</u></b>          |   | <b>63,684</b>    | <b>0</b>        | <b>0</b>                |
| <b><u>CONTINGENCIES</u></b>          |                  |                  |  |   |                  |                 |                         |
| 0                                    | 0                | 0                | 9800                                       | Contingencies   | 0                | 0               | 0                       |
| <b>0</b>                             | <b>0</b>         | <b>0</b>         | <b><u>TOTAL CONTINGENCIES</u></b>          |   | <b>0</b>         | <b>0</b>        | <b>0</b>                |
| <b><u>ENDING FUND BALANCE</u></b>    |                  |                  |  |   |                  |                 |                         |
| 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                       |
| <b>2,980,511</b>                     | <b>3,396,914</b> | <b>2,990,174</b> | <b><u>TOTAL ENDING FUND BALANCE</u></b>    |   | <b>4,521,521</b> | <b>0</b>        | <b>0</b>                |
| <b>3,161,069</b>                     | <b>3,779,068</b> | <b>4,489,353</b> | <b><u>TOTAL REQUIREMENTS</u></b>           |   | <b>4,585,815</b> | <b>0</b>        | <b>0</b>                |

**Budget Document Report**

**50 - PARK DEVELOPMENT FUND**

| 2024      | 2025      | 2026              | Department : N/A                 | 2027               | 2027               | 2027                          |
|-----------|-----------|-------------------|----------------------------------|--------------------|--------------------|-------------------------------|
| ACTUAL    | ACTUAL    | AMENDED<br>BUDGET | Section : N/A                    | PROPOSED<br>BUDGET | APPROVED<br>BUDGET | COUNCIL<br>BUDGET<br>ADOPTION |
|           |           |                   | Program: N/A                     |                    |                    |                               |
| 3,161,069 | 3,779,068 | 4,489,353         | <b><u>TOTAL RESOURCES</u></b>    | 4,585,815          | 0                  | 0                             |
| 3,161,069 | 3,779,068 | 4,489,353         | <b><u>TOTAL REQUIREMENTS</u></b> | 4,585,815          | 0                  | 0                             |



# DEBT SERVICE





## 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<br>Actual | FY 2025-26<br>Budget | FY 2026-27 Proposed<br>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 |
|--|------------|------------|------------|
|--|------------|------------|------------|

**Budget Document Report**

**60 - DEBT SERVICE FUND**

| 2024                                 | 2025             | 2026             | Department : No Department                 |  | 2027             | 2027            | 2027                    |
|--------------------------------------|------------------|------------------|--|--|------------------|-----------------|-------------------------|
| ACTUAL                               | ACTUAL           | AMENDED BUDGET   | Section : 000 - No Section                 |  | PROPOSED BUDGET  | APPROVED BUDGET | COUNCIL BUDGET ADOPTION |
|                                      |                  |                  | Program: 000 - No Program                  |  |                  |                 |                         |
| <b><u>RESOURCES</u></b>              |                  |                  |  |  |                  |                 |                         |
| <b><u>BEGINNING FUND BALANCE</u></b> |                  |                  |  |  |                  |                 |                         |
| 313,575                              | 301,476          | 247,276          | 4090                                       | Beginning Fund Balance   | 217,779          | 0               | 0                       |
|                                      |                  |                  |  | Estimated July 1 undesignated carryover from prior year  |                  |                 |                         |
| <b>313,575</b>                       | <b>301,476</b>   | <b>247,276</b>   | <b><u>TOTAL BEGINNING FUND BALANCE</u></b> |  | <b>217,779</b>   | <b>0</b>        | <b>0</b>                |
| <b><u>PROPERTY TAXES</u></b>         |                  |                  |  |  |                  |                 |                         |
| 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.                      |                  |                 |                         |
| <b>2,958,794</b>                     | <b>2,911,545</b> | <b>2,941,200</b> | <b><u>TOTAL PROPERTY TAXES</u></b>         |  | <b>2,913,122</b> | <b>0</b>        | <b>0</b>                |
| <b><u>INTERGOVERNMENTAL</u></b>      |                  |                  |  |  |                  |                 |                         |
| 1,225                                | 1,207            | 0                | 5010-01                                    | Yamhill County - Other County Distributions  | 0                | 0               | 0                       |
| <b>1,225</b>                         | <b>1,207</b>     | <b>0</b>         | <b><u>TOTAL INTERGOVERNMENTAL</u></b>      |  | <b>0</b>         | <b>0</b>        | <b>0</b>                |
| <b><u>MISCELLANEOUS</u></b>          |                  |                  |  |  |                  |                 |                         |
| 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                       |
| <b>35,382</b>                        | <b>31,751</b>    | <b>26,974</b>    | <b><u>TOTAL MISCELLANEOUS</u></b>          |  | <b>25,000</b>    | <b>0</b>        | <b>0</b>                |
| <b>3,308,976</b>                     | <b>3,245,979</b> | <b>3,215,450</b> | <b><u>TOTAL RESOURCES</u></b>              |  | <b>3,155,901</b> | <b>0</b>        | <b>0</b>                |

**Budget Document Report**

**60 - DEBT SERVICE FUND**

| 2024                              | 2025             | 2026             | Department : No Department              |  |  | 2027             | 2027            | 2027                    |
|-----------------------------------|------------------|------------------|---|--|--|------------------|-----------------|-------------------------|
| ACTUAL                            | ACTUAL           | AMENDED BUDGET   | Section : 000 - No Section              |  |  | PROPOSED BUDGET  | APPROVED BUDGET | COUNCIL BUDGET ADOPTION |
|                                   |                  |                  | Program: 000 - No Program               |  |  |                  |                 |                         |
| <b><u>REQUIREMENTS</u></b>        |                  |                  |   |  |  |                  |                 |                         |
| <b><u>DEBT SERVICE</u></b>        |                  |                  |   |  |  |                  |                 |                         |
| 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   |  |                  |                 |                         |
| <b>3,007,500</b>                  | <b>2,997,900</b> | <b>2,998,500</b> | <b><u>TOTAL DEBT SERVICE</u></b>        |  |  | <b>2,998,900</b> | <b>0</b>        | <b>0</b>                |
| <b><u>ENDING FUND BALANCE</u></b> |                  |                  |   |  |  |                  |                 |                         |
| 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. |  |                  |                 |                         |
| <b>301,476</b>                    | <b>248,079</b>   | <b>216,950</b>   | <b><u>TOTAL ENDING FUND BALANCE</u></b> |  |  | <b>157,001</b>   | <b>0</b>        | <b>0</b>                |
| <b>3,308,976</b>                  | <b>3,245,979</b> | <b>3,215,450</b> | <b><u>TOTAL REQUIREMENTS</u></b>        |  |  | <b>3,155,901</b> | <b>0</b>        | <b>0</b>                |

**Budget Document Report**

**60 - DEBT SERVICE FUND**

| 2024      | 2025      | 2026              | Department : N/A                 | 2027               | 2027               | 2027                          |
|-----------|-----------|-------------------|----------------------------------|--------------------|--------------------|-------------------------------|
| ACTUAL    | ACTUAL    | AMENDED<br>BUDGET | Section : N/A                    | PROPOSED<br>BUDGET | APPROVED<br>BUDGET | COUNCIL<br>BUDGET<br>ADOPTION |
|           |           |                   | Program: N/A                     |                    |                    |                               |
| 3,308,976 | 3,245,979 | 3,215,450         | <b><u>TOTAL RESOURCES</u></b>    | 3,155,901          | 0                  | 0                             |
| 3,308,976 | 3,245,979 | 3,215,450         | <b><u>TOTAL REQUIREMENTS</u></b> | 3,155,901          | 0                  | 0                             |



# BUILDING







# 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<br>Actual | FY 2025-26<br>Budget | FY 2026-27 Proposed<br>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       |

**Budget Document Report**

**70 - BUILDING FUND**

| 2024                                 | 2025             | 2026             | Department : No Department                 |   | 2027             | 2027            | 2027                    |
|--------------------------------------|------------------|------------------|--|---|------------------|-----------------|-------------------------|
| ACTUAL                               | ACTUAL           | AMENDED BUDGET   | Section : 000 - No Section                 |   | PROPOSED BUDGET  | APPROVED BUDGET | COUNCIL BUDGET ADOPTION |
|                                      |                  |                  | Program: 000 - No Program                  |   |                  |                 |                         |
| <b><u>RESOURCES</u></b>              |                  |                  |  |   |                  |                 |                         |
| <b><u>BEGINNING FUND BALANCE</u></b> |                  |                  |  |   |                  |                 |                         |
| 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  |                  |                 |                         |
| <b>2,062,688</b>                     | <b>2,286,605</b> | <b>2,101,341</b> | <b><u>TOTAL BEGINNING FUND BALANCE</u></b> |   | <b>2,296,841</b> | <b>0</b>        | <b>0</b>                |
| <b><u>LICENSES AND PERMITS</u></b>   |                  |                  |  |   |                  |                 |                         |
| 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.   |                  |                 |                         |
| <b>964,185</b>                       | <b>785,942</b>   | <b>628,250</b>   | <b><u>TOTAL LICENSES AND PERMITS</u></b>   |   | <b>738,250</b>   | <b>0</b>        | <b>0</b>                |
| <b><u>MISCELLANEOUS</u></b>          |                  |                  |  |   |                  |                 |                         |
| 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. |                  |                 |                         |
| <b>110,773</b>                       | <b>107,678</b>   | <b>100,000</b>   | <b><u>TOTAL MISCELLANEOUS</u></b>          |   | <b>98,000</b>    | <b>0</b>        | <b>0</b>                |
| <b><u>TRANSFERS IN</u></b>           |                  |                  |  |   |                  |                 |                         |
| 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**

| 2024<br>ACTUAL | 2025<br>ACTUAL | 2026<br>AMENDED<br>BUDGET | Department : No Department<br>Section : 000 - No Section<br>Program: 000 - No Program | 2027<br>PROPOSED<br>BUDGET | 2027<br>APPROVED<br>BUDGET | 2027<br>COUNCIL<br>BUDGET<br>ADOPTION |
|----------------|----------------|---------------------------|---|----------------------------|----------------------------|---------------------------------------|
| 5,007          | 0              | 0                         | 6900-85 Transfers In - Insurance Services   | 0                          | 0                          | 0                                     |
| 12,337         | 9,453          | 7,500                     | <b><u>TOTAL TRANSFERS IN</u></b>  | 12,000                     | 0                          | 0                                     |
| 3,149,984      | 3,189,677      | 2,837,091                 | <b><u>TOTAL RESOURCES</u></b>   | 3,145,091                  | 0                          | 0                                     |

**Budget Document Report**

**70 - BUILDING FUND**

| 2024  | 2025           | 2026           | Department : No Department      |   | 2027            | 2027            | 2027                    |
|---|----------------|----------------|---------------------------------|---|-----------------|-----------------|-------------------------|
| ACTUAL  | ACTUAL         | AMENDED BUDGET | Section : 000 - No Section      |   | PROPOSED BUDGET | APPROVED BUDGET | COUNCIL BUDGET ADOPTION |
|   |                |                | Program: 000 - No Program       |   |                 |                 |                         |
| <b>REQUIREMENTS</b>   |                |                |                                 |   |                 |                 |                         |
| <b>PERSONNEL SERVICES</b>   |                |                |                                 |   |                 |                 |                         |
| 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                       |
| <b>689,847</b>  | <b>708,518</b> | <b>764,084</b> | <b>TOTAL PERSONNEL SERVICES</b> |   | <b>872,008</b>  | <b>0</b>        | <b>0</b>                |

**Budget Document Report**

**70 - BUILDING FUND**

| 2024   | 2025   | 2026           | Department : No Department |   | 2027            | 2027            | 2027                    |
|--|--------|----------------|----------------------------|---|-----------------|-----------------|-------------------------|
| ACTUAL   | ACTUAL | AMENDED BUDGET | Section : 000 - No Section |   | PROPOSED BUDGET | APPROVED BUDGET | COUNCIL BUDGET ADOPTION |
|  |        |                | Program : 000 - No Program |   |                 |                 |                         |
| <b><u>MATERIALS AND SERVICES</u></b>   |        |                |                            |   |                 |                 |                         |
| 28,579   | 25,640 | 25,000         | 7500                       | <b>Credit Card Fees</b>                                 | 29,000          | 0               | 0                       |
| 0  | 490    | 500            | 7520                       | <b>Public Notices &amp; Printing</b>                    | 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                       | <b>Employee Events</b>                                  | 700             | 0               | 0                       |
| Costs shared city-wide for employee training, materials, and events.   |        |                |                            |   |                 |                 |                         |
| 2,101  | 1,575  | 4,000          | 7550                       | <b>Travel &amp; Education</b>                           | 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                       | <b>Fuel - Vehicle &amp; Equipment</b>                   | 2,500           | 0               | 0                       |
| 2,692  | 2,747  | 3,600          | 7600                       | <b>Utilities</b>  | 3,600           | 0               | 0                       |
| Division's share of Community Development Center's electricity expense, ~25%.  |        |                |                            |   |                 |                 |                         |
| 6,136  | 7,214  | 8,073          | 7610-05                    | <b>Insurance - Liability</b>                            | 6,327           | 0               | 0                       |
| 2,497  | 2,886  | 3,550          | 7610-10                    | <b>Insurance - Property</b>                             | 2,696           | 0               | 0                       |
| 0  | 0      | 0              | 7610-11                    | <b>Insurance - Cyber liability</b>                      | 291             | 0               | 0                       |
| 9,714  | 10,718 | 10,000         | 7620                       | <b>Telecommunications</b>                               | 10,000          | 0               | 0                       |
| 2,898  | 3,128  | 3,000          | 7650                       | <b>Janitorial</b>                                       | 2,750           | 0               | 0                       |
| Division's share of Community Development Center janitorial service and supplies cost, ~25%.   |        |                |                            |   |                 |                 |                         |
| 7,361  | 4,620  | 5,000          | 7660                       | <b>Materials &amp; Supplies</b>                         | 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                       | <b>Repairs &amp; Maintenance</b>                        | 0               | 0               | 0                       |
| Repairs and maintenance of vehicles and office equipment.  |        |                |                            |   |                 |                 |                         |
| 2,177  | 1,080  | 1,500          | 7720-08                    | <b>Repairs &amp; Maintenance - Building Repairs</b>     | 1,500           | 0               | 0                       |
| Division's share of Community Development Center's repairs and improvements, ~25%.   |        |                |                            |   |                 |                 |                         |
| 1,105  | 1,276  | 4,000          | 7720-10                    | <b>Repairs &amp; Maintenance - Building Maintenance</b> | 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                       | <b>Professional Services</b>                            | 0               | 0               | 0                       |

**Budget Document Report**

**70 - BUILDING FUND**

| 2024                         | 2025           | 2026           | Department : No Department          |   | 2027            | 2027            | 2027                    |
|------------------------------|----------------|----------------|-------------------------------------|---|-----------------|-----------------|-------------------------|
| ACTUAL                       | ACTUAL         | AMENDED BUDGET | Section : 000 - No Section          |   | PROPOSED BUDGET | APPROVED BUDGET | COUNCIL BUDGET ADOPTION |
|                              |                |                | Program: 000 - No Program           |   |                 |                 |                         |
| 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  |                 |                 |                         |
| <b>115,939</b>               | <b>105,149</b> | <b>150,413</b> | <b>TOTAL MATERIALS AND SERVICES</b> |   | <b>150,274</b>  | <b>0</b>        | <b>0</b>                |
| <b><u>CAPITAL OUTLAY</u></b> |                |                |                                     |   |                 |                 |                         |
| 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                       |

**Budget Document Report**

**70 - BUILDING FUND**

| 2024  | 2025      | 2026           | Department : No Department       |  | 2027            | 2027            | 2027                    |
|---|-----------|----------------|----------------------------------|--|-----------------|-----------------|-------------------------|
| ACTUAL  | ACTUAL    | AMENDED BUDGET | Section : 000 - No Section       |  | PROPOSED BUDGET | APPROVED BUDGET | COUNCIL BUDGET ADOPTION |
|   |           |                | Program: 000 - No Program        |  |                 |                 |                         |
| Division's share of Community Development Center's building improvements, ~25%. |           |                |                                  |  |                 |                 |                         |
| 17,013  | 11,200    | 1,618          | <b>TOTAL CAPITAL OUTLAY</b>      |  | 1,422           | 0               | 0                       |
| <b>TRANSFERS OUT</b>  |           |                |                                  |  |                 |                 |                         |
| 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         | <b>TOTAL TRANSFERS OUT</b>       |  | 96,720          | 0               | 0                       |
| <b>CONTINGENCIES</b>  |           |                |                                  |  |                 |                 |                         |
| 0   | 0         | 200,000        | 9800                             | Contingencies  | 200,000         | 0               | 0                       |
| 0   | 0         | 200,000        | <b>TOTAL CONTINGENCIES</b>       |  | 200,000         | 0               | 0                       |
| <b>ENDING FUND BALANCE</b>  |           |                |                                  |  |                 |                 |                         |
| 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      | <b>TOTAL ENDING FUND BALANCE</b> |  | 1,824,666       | 0               | 0                       |
| 3,149,984   | 3,189,677 | 2,837,091      | <b>TOTAL REQUIREMENTS</b>        |  | 3,145,091       | 0               | 0                       |

**Budget Document Report**

**70 - BUILDING FUND**

| 2024      | 2025      | 2026           | Department : N/A          | 2027            | 2027            | 2027                    |
|-----------|-----------|----------------|---------------------------|-----------------|-----------------|-------------------------|
| ACTUAL    | ACTUAL    | AMENDED BUDGET | Section : N/A             | PROPOSED BUDGET | APPROVED BUDGET | COUNCIL BUDGET ADOPTION |
|           |           |                | Program: N/A              |                 |                 |                         |
| 3,149,984 | 3,189,677 | 2,837,091      | <b>TOTAL RESOURCES</b>    | 3,145,091       | 0               | 0                       |
| 3,149,984 | 3,189,677 | 2,837,091      | <b>TOTAL REQUIREMENTS</b> | 3,145,091       | 0               | 0                       |



# STORMWATER OPERATIONS





# 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<br>Actual | FY 2025-26<br>Budget | FY 2026-27 Proposed<br>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**

| 2024                                 | 2025   | 2026              |   | 2027               | 2027               | 2027                          |
|--------------------------------------|--------|-------------------|---|--------------------|--------------------|-------------------------------|
| ACTUAL                               | ACTUAL | AMENDED<br>BUDGET | Department : No Department<br>Section : 000 - No Section<br>Program: 000 - No Program | PROPOSED<br>BUDGET | APPROVED<br>BUDGET | COUNCIL<br>BUDGET<br>ADOPTION |
| <b><u>RESOURCES</u></b>              |        |                   |   |                    |                    |                               |
| <b><u>BEGINNING FUND BALANCE</u></b> |        |                   |   |                    |                    |                               |
| 0                                    | 0      | 0 4090            | Beginning Fund Balance  | 0                  | 0                  | 0                             |
| 0                                    | 0      | 0                 | <b><u>TOTAL BEGINNING FUND BALANCE</u></b>  | 0                  | 0                  | 0                             |
| <b><u>MISCELLANEOUS</u></b>          |        |                   |   |                    |                    |                               |
| 0                                    | 0      | 0 6310            | Interest  | 0                  | 0                  | 0                             |
| 0                                    | 0      | 0                 | <b><u>TOTAL MISCELLANEOUS</u></b>   | 0                  | 0                  | 0                             |
| 0                                    | 0      | 0                 | <b><u>TOTAL RESOURCES</u></b>   | 0                  | 0                  | 0                             |

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71 - STORMWATER OPERATIONS FUND

| 2024<br>ACTUAL                       | 2025<br>ACTUAL | 2026<br>AMENDED<br>BUDGET | Department : No Department<br>Section : 000 - No Section<br>Program: 000 - No Program | 2027<br>PROPOSED<br>BUDGET | 2027<br>APPROVED<br>BUDGET | 2027<br>COUNCIL<br>BUDGET<br>ADOPTION |
|--------------------------------------|----------------|---------------------------|---|----------------------------|----------------------------|---------------------------------------|
| <b><u>REQUIREMENTS</u></b>           |                |                           |   |                            |                            |                                       |
| <b><u>MATERIALS AND SERVICES</u></b> |                |                           |   |                            |                            |                                       |
| 0                                    | 0              | 0 7750-43                 | Professional Services - Stormwater  | 0                          | 0                          | 0                                     |
| 0                                    | 0              | 0                         | <b><u>TOTAL MATERIALS AND SERVICES</u></b>  | 0                          | 0                          | 0                                     |
| <b><u>TRANSFERS OUT</u></b>          |                |                           |   |                            |                            |                                       |
| 0                                    | 0              | 0 9700-01                 | Transfers Out - General Fund  | 0                          | 0                          | 0                                     |
| 0                                    | 0              | 0                         | <b><u>TOTAL TRANSFERS OUT</u></b>   | 0                          | 0                          | 0                                     |
| <b><u>ENDING FUND BALANCE</u></b>    |                |                           |   |                            |                            |                                       |
| 0                                    | 0              | 0 9999                    | Unappropriated Ending Fd Balance  | 0                          | 0                          | 0                                     |
| 0                                    | 0              | 0                         | <b><u>TOTAL ENDING FUND BALANCE</u></b>   | 0                          | 0                          | 0                                     |
| 0                                    | 0              | 0                         | <b><u>TOTAL REQUIREMENTS</u></b>  | 0                          | 0                          | 0                                     |

**Budget Document Report**

**71 - STORMWATER OPERATIONS FUND**

| 2024   | 2025   | 2026              | Department : N/A          | 2027               | 2027               | 2027                          |
|--------|--------|-------------------|---------------------------|--------------------|--------------------|-------------------------------|
| ACTUAL | ACTUAL | AMENDED<br>BUDGET | Section : N/A             | PROPOSED<br>BUDGET | APPROVED<br>BUDGET | COUNCIL<br>BUDGET<br>ADOPTION |
|        |        |                   | Program: N/A              |                    |                    |                               |
| 0      | 0      | 0                 | <b>TOTAL RESOURCES</b>    | 0                  | 0                  | 0                             |
| 0      | 0      | 0                 | <b>TOTAL REQUIREMENTS</b> | 0                  | 0                  | 0                             |





# STORMWATER CAPITAL





## 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<br>Actual | FY 2025-26<br>Budget | FY 2026-27 Proposed<br>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 Equivalent (FTE)

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

**Budget Document Report**

**72 - STORMWATER CAPITAL FUND**

| 2024                                 | 2025   | 2026            |   | 2027            | 2027            | 2027                    |
|--------------------------------------|--------|-----------------|---|-----------------|-----------------|-------------------------|
| ACTUAL                               | ACTUAL | AMENDED BUDGET  | Department : No Department<br>Section : 000 - No Section<br>Program: 000 - No Program | PROPOSED BUDGET | APPROVED BUDGET | COUNCIL BUDGET ADOPTION |
| <b><u>RESOURCES</u></b>              |        |                 |   |                 |                 |                         |
| <b><u>BEGINNING FUND BALANCE</u></b> |        |                 |   |                 |                 |                         |
| 0                                    | 0      | 0 4090          | Beginning Fund Balance  | 10,405          | 0               | 0                       |
| 0                                    | 0      | 0               | <b><u>TOTAL BEGINNING FUND BALANCE</u></b>  | <b>10,405</b>   | <b>0</b>        | <b>0</b>                |
| <b><u>MISCELLANEOUS</u></b>          |        |                 |   |                 |                 |                         |
| 0                                    | 0      | 0 6310          | Interest  | 2,000           | 0               | 0                       |
| 0                                    | 0      | 0               | <b><u>TOTAL MISCELLANEOUS</u></b>   | <b>2,000</b>    | <b>0</b>        | <b>0</b>                |
| <b><u>TRANSFERS IN</u></b>           |        |                 |   |                 |                 |                         |
| 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         | <b><u>TOTAL TRANSFERS IN</u></b>  | <b>350,000</b>  | <b>0</b>        | <b>0</b>                |
| 0                                    | 0      | 500,000         | <b><u>TOTAL RESOURCES</u></b>   | <b>362,405</b>  | <b>0</b>        | <b>0</b>                |

**Budget Document Report**

**72 - STORMWATER CAPITAL FUND**

| 2024                          | 2025   | 2026           |   | 2027               | 2027            | 2027                    |
|-------------------------------|--------|----------------|---|--------------------|-----------------|-------------------------|
| ACTUAL                        | ACTUAL | AMENDED BUDGET | Department : No Department<br>Section : 000 - No Section<br>Program : 000 - No Program        | PROPOSED BUDGET    | APPROVED BUDGET | COUNCIL BUDGET ADOPTION |
| <b>REQUIREMENTS</b>           |        |                |   |                    |                 |                         |
| <b>MATERIALS AND SERVICES</b> |        |                |   |                    |                 |                         |
| 0                             | 0      | 500,000        | 7750-43 Professional Services - Stormwater  | 0                  | 0               | 0                       |
| 0                             | 0      | 500,000        | <b>TOTAL MATERIALS AND SERVICES</b>   | 0                  | 0               | 0                       |
| <b>CAPITAL OUTLAY</b>         |        |                |   |                    |                 |                         |
| 0                             | 0      | 0              | 9110-43 Sanitary Sewer Replacements - Storm Line Repairs<br>Linear Park Stormline Replacement | 350,000<br>350,000 | 0               | 0                       |
| 0                             | 0      | 0              | <b>TOTAL CAPITAL OUTLAY</b>   | 350,000            | 0               | 0                       |
| <b>ENDING FUND BALANCE</b>    |        |                |   |                    |                 |                         |
| 0                             | 0      | 0              | 9999 Unappropriated Ending Fd Balance   | 12,405             | 0               | 0                       |
| 0                             | 0      | 0              | <b>TOTAL ENDING FUND BALANCE</b>  | 12,405             | 0               | 0                       |
| 0                             | 0      | 500,000        | <b>TOTAL REQUIREMENTS</b>   | 362,405            | 0               | 0                       |

**Budget Document Report**

**72 - STORMWATER CAPITAL FUND**

| 2024   | 2025   | 2026           |  | 2027            | 2027            | 2027                    |
|--------|--------|----------------|--|-----------------|-----------------|-------------------------|
| ACTUAL | ACTUAL | AMENDED BUDGET | Department : N/A<br>Section : N/A<br>Program : N/A | PROPOSED BUDGET | APPROVED BUDGET | COUNCIL BUDGET ADOPTION |
| 0      | 0      | 500,000        | <b>TOTAL RESOURCES</b>                             | 362,405         | 0               | 0                       |
| 0      | 0      | 500,000        | <b>TOTAL REQUIREMENTS</b>                          | 362,405         | 0               | 0                       |

# WASTEWATER SERVICES







## 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<br>Actual | FY 2025-26<br>Budget | FY 2026-27 Proposed<br>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**

| 2024                                 | 2025             | 2026              |  | 2027               | 2027               | 2027                          |
|--------------------------------------|------------------|-------------------|--|--------------------|--------------------|-------------------------------|
| ACTUAL                               | ACTUAL           | AMENDED<br>BUDGET | Department : No Department<br>Section : 000 - No Section<br>Program: 000 - No Program  | PROPOSED<br>BUDGET | APPROVED<br>BUDGET | COUNCIL<br>BUDGET<br>ADOPTION |
| <b><u>RESOURCES</u></b>              |                  |                   |  |                    |                    |                               |
| <b><u>BEGINNING FUND BALANCE</u></b> |                  |                   |  |                    |                    |                               |
| 3,823,190                            | 3,114,543        | 2,261,711         | 4090 Beginning Fund Balance<br>Estimated July 1 undesignated carryover from prior year | 2,802,875          | 0                  | 0                             |
| <b>3,823,190</b>                     | <b>3,114,543</b> | <b>2,261,711</b>  | <b><u>TOTAL BEGINNING FUND BALANCE</u></b>   | <b>2,802,875</b>   | <b>0</b>           | <b>0</b>                      |
| <b>3,823,190</b>                     | <b>3,114,543</b> | <b>2,261,711</b>  | <b><u>TOTAL RESOURCES</u></b>  | <b>2,802,875</b>   | <b>0</b>           | <b>0</b>                      |

Budget Document Report

75 - WASTEWATER SERVICES FUND

| 2024   | 2025   | 2026           | Department : 01 - Administration |  | 2027            | 2027            | 2027                    |
|--------|--------|----------------|----------------------------------|--|-----------------|-----------------|-------------------------|
| ACTUAL | ACTUAL | AMENDED BUDGET | Section : 000 - No Section       |  | PROPOSED BUDGET | APPROVED BUDGET | COUNCIL BUDGET ADOPTION |
|        |        |                | Program: 000 - No Program        |  |                 |                 |                         |

**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        |
| <b>420,543</b> | <b>411,338</b> | <b>443,525</b> |         | <b>TOTAL PERSONNEL SERVICES</b>                   | <b>397,165</b> | <b>0</b> | <b>0</b> |

**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. |       |   |   |

**Budget Document Report**

**75 - WASTEWATER SERVICES FUND**

| 2024    | 2025    | 2026           | Department : 01 - Administration |   | 2027            | 2027            | 2027                    |
|---------|---------|----------------|----------------------------------|---|-----------------|-----------------|-------------------------|
| ACTUAL  | ACTUAL  | AMENDED BUDGET | Section : 000 - No Section       |   | PROPOSED BUDGET | APPROVED BUDGET | COUNCIL BUDGET ADOPTION |
|         |         |                | Program: 000 - No Program        |   |                 |                 |                         |
| 10,821  | 22,413  | 25,500         | <b>7550</b>                      | <b>Travel &amp; Education</b>   | 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 renewals and exams   | 14,000          |                 |                         |
|         |         |                |                                  | Training and Conferences  | 4,000           |                 |                         |
|         |         |                |                                  | Leadership Lab Training   | 3,500           |                 |                         |
|         |         |                |                                  | Ready to Lead Training  | 3,000           |                 |                         |
|         |         |                |                                  | Professional Memberships  | 1,000           |                 |                         |
| 135,417 | 145,110 | 161,950        | <b>7610-05</b>                   | <b>Insurance - Liability</b>  | 150,603         | 0               | 0                       |
| 117,606 | 150,778 | 184,938        | <b>7610-10</b>                   | <b>Insurance - Property</b>   | 165,061         | 0               | 0                       |
| 0       | 0       | 0              | <b>7610-11</b>                   | <b>Insurance - Cyber liability</b>  | 6,998           | 0               | 0                       |
| 0       | 0       | 0              | <b>7610-13</b>                   | <b>Insurance - Rental prop-liability</b>  | 0               | 0               | 0                       |
| 0       | 0       | 0              | <b>7610-14</b>                   | <b>Insurance - Rental prop-property</b>   | 0               | 0               | 0                       |
| 25,297  | 26,109  | 29,000         | <b>7620</b>                      | <b>Telecommunications</b>   | 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         | <b>7650</b>                      | <b>Janitorial</b>   | 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         | <b>7660</b>                      | <b>Materials &amp; Supplies</b>   | 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         | <b>7740-05</b>                   | <b>Rental Property Repair &amp; Maint - Building</b>  | 4,900           | 0               | 0                       |
|         |         |                |                                  | Property Taxes  | 4,900           |                 |                         |
| 3,868   | 14,928  | 45,700         | <b>7750</b>                      | <b>Professional Services</b>  | 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          |                 |                         |

Budget Document Report

75 - WASTEWATER SERVICES FUND

| 2024   | 2025   | 2026           | Department : 01 - Administration |   |        | 2027            | 2027            | 2027                    |
|--------|--------|----------------|----------------------------------|---|--------|-----------------|-----------------|-------------------------|
| ACTUAL | ACTUAL | AMENDED BUDGET | Section : 000 - No Section       |   |        | PROPOSED BUDGET | APPROVED BUDGET | COUNCIL BUDGET ADOPTION |
|        |        |                | Program: 000 - No Program        |   |        |                 |                 |                         |
|        |        |                | 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         | <b>7750-01</b>                   | <b>Professional Services - Audit &amp; other city-wide prof svc</b>   |        | 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              | <b>7750-43</b>                   | <b>Professional Services - Stormwater</b>   |        | 0               | 0               | 0                       |
|        |        |                |                                  | Consultant Services for Mercury TMDL/Stormwater Account moved to org set 75-78-325  |        |                 |                 |                         |
| 44,037 | 47,613 | 71,600         | <b>7790</b>                      | <b>Maintenance &amp; Rental Contracts</b>   |        | 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         | <b>7840</b>                      | <b>M &amp; S Computer Charges</b>   |        | 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         | <b>7840-85</b>                   | <b>M &amp; S Computer Charges - WWS</b>   |        | 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  |        |                 |                 |                         |

Budget Document Report

75 - WASTEWATER SERVICES FUND

| 2024  | 2025             | 2026             |                | 2027   | 2027             | 2027                    |
|---|------------------|------------------|----------------|--|------------------|-------------------------|
| ACTUAL  | ACTUAL           | AMENDED BUDGET   |                | PROPOSED BUDGET  | APPROVED BUDGET  | COUNCIL BUDGET ADOPTION |
| Department : 01 - Administration<br>Section : 000 - No Section<br>Program: 000 - No Program |                  |                  |                |  |                  |                         |
| 56,805  | 57,392           | 64,200           | <b>8260</b>    | <b>Permit &amp; Basin Council Fees</b>   | 67,450           | 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              |                         |
| <b>542,684</b>  | <b>627,314</b>   | <b>764,553</b>   |                | <b>TOTAL MATERIALS AND SERVICES</b>  | <b>841,194</b>   | <b>0</b>                |
| <b>CAPITAL OUTLAY</b>   |                  |                  |                |  |                  |                         |
| 7,141   | 1,658            | 5,892            | <b>8750</b>    | <b>Capital Outlay Computer Charges</b>   | 5,352            | 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                | <b>8750-85</b> | <b>Capital Outlay Computer Charges - Wastewater Services</b>   | 100,000          | 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                | <b>8850</b>    | <b>Vehicles</b>  | 0                | 0                       |
| <b>85,441</b>   | <b>40,255</b>    | <b>5,892</b>     |                | <b>TOTAL CAPITAL OUTLAY</b>  | <b>105,352</b>   | <b>0</b>                |
| <b>1,048,668</b>  | <b>1,078,908</b> | <b>1,213,970</b> |                | <b>TOTAL REQUIREMENTS</b>  | <b>1,343,710</b> | <b>0</b>                |

**Budget Document Report**

**75 - WASTEWATER SERVICES FUND**

| 2024                               | 2025   | 2026              |  | 2027               | 2027               | 2027                          |
|------------------------------------|--------|-------------------|--|--------------------|--------------------|-------------------------------|
| ACTUAL                             | ACTUAL | AMENDED<br>BUDGET | Department : 72 - Plant<br>Section : 000 - No Section<br>Program: 000 - No Program | PROPOSED<br>BUDGET | APPROVED<br>BUDGET | COUNCIL<br>BUDGET<br>ADOPTION |
| <b><u>RESOURCES</u></b>            |        |                   |  |                    |                    |                               |
| <b><u>CHARGES FOR SERVICES</u></b> |        |                   |  |                    |                    |                               |
| 0                                  | 0      | 0 5305            | City Service Charge  | 0                  | 0                  | 0                             |
| 0                                  | 0      | 0                 | <b><u>TOTAL CHARGES FOR SERVICES</u></b>   | 0                  | 0                  | 0                             |
| 0                                  | 0      | 0                 | <b><u>TOTAL RESOURCES</u></b>  | 0                  | 0                  | 0                             |

Budget Document Report

75 - WASTEWATER SERVICES FUND

| 2024  | 2025             | 2026             | Department : 72 - Plant         |   | 2027             | 2027            | 2027                    |
|---|------------------|------------------|---------------------------------|---|------------------|-----------------|-------------------------|
| ACTUAL                                      | ACTUAL           | AMENDED BUDGET   | Section : 000 - No Section      |   | PROPOSED BUDGET  | APPROVED BUDGET | COUNCIL BUDGET ADOPTION |
|   |                  |                  | Program: 000 - No Program       |   |                  |                 |                         |
| <b>REQUIREMENTS</b>                         |                  |                  |                                 |   |                  |                 |                         |
| <b>PERSONNEL SERVICES</b>                   |                  |                  |                                 |   |                  |                 |                         |
| 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                       |
| <b>1,107,560</b>                            | <b>1,102,721</b> | <b>1,305,367</b> | <b>TOTAL PERSONNEL SERVICES</b> |   | <b>1,473,775</b> | <b>0</b>        | <b>0</b>                |

**Budget Document Report**

**75 - WASTEWATER SERVICES FUND**

| 2024                                 | 2025    | 2026           | Department : 72 - Plant    |  | 2027            | 2027            | 2027                    |
|--------------------------------------|---------|----------------|----------------------------|--|-----------------|-----------------|-------------------------|
| ACTUAL                               | ACTUAL  | AMENDED BUDGET | Section : 000 - No Section |  | PROPOSED BUDGET | APPROVED BUDGET | COUNCIL BUDGET ADOPTION |
|                                      |         |                | Program: 000 - No Program  |  |                 |                 |                         |
| <b><u>MATERIALS AND SERVICES</u></b> |         |                |                            |  |                 |                 |                         |
| 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          |                 |                         |

Budget Document Report

75 - WASTEWATER SERVICES FUND

| 2024           | 2025             | 2026             | Department : 72 - Plant  | 2027             | 2027            | 2027                    |
|----------------|------------------|------------------|--|------------------|-----------------|-------------------------|
| ACTUAL         | ACTUAL           | AMENDED BUDGET   | Section : 000 - No Section   | PROPOSED BUDGET  | APPROVED BUDGET | COUNCIL BUDGET ADOPTION |
|                |                  |                  | Program: 000 - No Program  |                  |                 |                         |
|                |                  |                  | 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            | <b>7720-14 Repairs &amp; Maintenance - Vehicles</b>  | 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                | <b>7750 Professional Services</b>  | 0                | 0               | 0                       |
| 35             | 6                | 0                | <b>7750-01 Professional Services - Audit &amp; other city-wide prof svc</b>  | 0                | 0               | 0                       |
| 156,494        | 192,928          | 220,000          | <b>7780-25 Contract Services - Biosolids</b>   | 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                | <b>7790 Maintenance &amp; Rental Contracts</b>   | 122,000          | 0               | 0                       |
|                |                  |                  | Annual maintenance 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            | <b>7800 M &amp; S Equipment</b>  | 5,000            | 0               | 0                       |
|                |                  |                  | Equipment necessary for plant and pump station operations and maintenance.   |                  |                 |                         |
| <b>990,246</b> | <b>1,049,126</b> | <b>1,152,300</b> | <b>TOTAL MATERIALS AND SERVICES</b>  | <b>1,419,000</b> | <b>0</b>        | <b>0</b>                |

**Budget Document Report**

**75 - WASTEWATER SERVICES FUND**

| 2024                         | 2025      | 2026              |  | 2027               | 2027               | 2027                          |
|------------------------------|-----------|-------------------|--|--------------------|--------------------|-------------------------------|
| ACTUAL                       | ACTUAL    | AMENDED<br>BUDGET | Department : 72 - Plant<br>Section : 000 - No Section<br>Program: 000 - No Program | PROPOSED<br>BUDGET | APPROVED<br>BUDGET | COUNCIL<br>BUDGET<br>ADOPTION |
| <b><u>CAPITAL OUTLAY</u></b> |           |                   |  |                    |                    |                               |
| 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           | <b><u>TOTAL CAPITAL OUTLAY</u></b>   | 0                  | 0                  | 0                             |
| 2,097,806                    | 2,151,848 | 2,617,667         | <b><u>TOTAL REQUIREMENTS</u></b>   | 2,892,775          | 0                  | 0                             |

Budget Document Report

75 - WASTEWATER SERVICES FUND

| 2024   | 2025   | 2026           | Department : 74 - Environmental Services |  | 2027            | 2027            | 2027                    |
|--------|--------|----------------|--|--|-----------------|-----------------|-------------------------|
| ACTUAL | ACTUAL | AMENDED BUDGET | Section : 000 - No Section               |  | PROPOSED BUDGET | APPROVED BUDGET | COUNCIL BUDGET ADOPTION |
|        |        |                | Program: 000 - No Program                |  |                 |                 |                         |

**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        |
| <b>507,273</b> | <b>532,308</b> | <b>523,705</b> |         | <b>TOTAL PERSONNEL SERVICES</b>                         | <b>609,453</b> | <b>0</b> | <b>0</b> |

**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  |   |   |

**Budget Document Report**

**75 - WASTEWATER SERVICES FUND**

| 2024                         | 2025           | 2026           | Department : 74 - Environmental Services |  | 2027            | 2027            | 2027                    |
|------------------------------|----------------|----------------|--|--|-----------------|-----------------|-------------------------|
| ACTUAL                       | ACTUAL         | AMENDED BUDGET | Section : 000 - No Section               |  | PROPOSED BUDGET | APPROVED BUDGET | COUNCIL BUDGET ADOPTION |
|                              |                |                | Program: 000 - No Program                |  |                 |                 |                         |
| 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  |                 |                 |                         |
| <b>59,839</b>                | <b>54,929</b>  | <b>111,000</b> | <b>TOTAL MATERIALS AND SERVICES</b>      |  | <b>117,000</b>  | <b>0</b>        | <b>0</b>                |
| <b><u>CAPITAL OUTLAY</u></b> |                |                |  |  |                 |                 |                         |
| 0                            | 0              | 15,000         | 8710                                     | Equipment  | 0               | 0               | 0                       |
| <b>0</b>                     | <b>0</b>       | <b>15,000</b>  | <b>TOTAL CAPITAL OUTLAY</b>              |  | <b>0</b>        | <b>0</b>        | <b>0</b>                |
| <b>567,111</b>               | <b>587,237</b> | <b>649,705</b> | <b>TOTAL REQUIREMENTS</b>                |  | <b>726,453</b>  | <b>0</b>        | <b>0</b>                |

Budget Document Report

75 - WASTEWATER SERVICES FUND

| 2024   | 2025   | 2026           | Department : 78 - Conveyance Systems |  | 2027            | 2027            | 2027                    |
|--------|--------|----------------|--------------------------------------|--|-----------------|-----------------|-------------------------|
| ACTUAL | ACTUAL | AMENDED BUDGET | Section : 320 - Sanitary             |  | PROPOSED BUDGET | APPROVED BUDGET | COUNCIL BUDGET ADOPTION |
|        |        |                | Program: 000 - No Program            |  |                 |                 |                         |

**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        |
| <b>518,040</b> | <b>581,852</b> | <b>597,280</b> | <b>TOTAL PERSONNEL SERVICES</b> |   | <b>608,631</b> | <b>0</b> | <b>0</b> |

**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. |        |   |   |

**Budget Document Report**

**75 - WASTEWATER SERVICES FUND**

| 2024                         | 2025           | 2026           | Department : 78 - Conveyance Systems       |  | 2027            | 2027            | 2027                    |
|------------------------------|----------------|----------------|--|--|-----------------|-----------------|-------------------------|
| ACTUAL                       | ACTUAL         | AMENDED BUDGET | Section : 320 - Sanitary                   |  | PROPOSED BUDGET | APPROVED BUDGET | COUNCIL BUDGET ADOPTION |
|                              |                |                | Program: 000 - No Program                  |  |                 |                 |                         |
| 16,502                       | 29,060         | 25,000         | 7720-06                                    | <b>Repairs &amp; Maintenance - Equipment</b>   | 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                                    | <b>Repairs &amp; Maintenance - Vehicles</b>  | 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                                    | <b>Repairs &amp; Maintenance - Sanitary Sewer Mainline/Lateral</b>   | 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                                       | <b>Professional Services</b>   | 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                                    | <b>Professional Services - Audit &amp; other city-wide prof svc</b>  | 0               | 0               | 0                       |
| 4,978                        | 4,581          | 5,000          | 7800                                       | <b>M &amp; S Equipment</b>   | 5,000           | 0               | 0                       |
|                              |                |                |  | Conveyance System maintenance equipment.   |                 |                 |                         |
| <b>125,964</b>               | <b>145,711</b> | <b>183,500</b> | <b><u>TOTAL MATERIALS AND SERVICES</u></b> |  | <b>194,500</b>  | <b>0</b>        | <b>0</b>                |
| <b><u>CAPITAL OUTLAY</u></b> |                |                |  |  |                 |                 |                         |
| 0                            | 0              | 20,000         | 8710                                       | <b>Equipment</b>   | 0               | 0               | 0                       |
| 0                            | 94,226         | 150,000        | 9110-05                                    | <b>Sanitary Sewer Replacements - Mainline/Lateral</b>  | 150,000         | 0               | 0                       |
|                              |                |                |  | Preservation repair and replacement of sewer system mainlines and manholes.  |                 |                 |                         |
| <b>0</b>                     | <b>94,226</b>  | <b>170,000</b> | <b><u>TOTAL CAPITAL OUTLAY</u></b>         |  | <b>150,000</b>  | <b>0</b>        | <b>0</b>                |
| <b>644,004</b>               | <b>821,789</b> | <b>950,780</b> | <b><u>TOTAL REQUIREMENTS</u></b>           |  | <b>953,131</b>  | <b>0</b>        | <b>0</b>                |

**Budget Document Report**

**75 - WASTEWATER SERVICES FUND**

| 2024                                 | 2025           | 2026              |   | 2027               | 2027               | 2027                          |
|--------------------------------------|----------------|-------------------|---|--------------------|--------------------|-------------------------------|
| ACTUAL                               | ACTUAL         | AMENDED<br>BUDGET | Department : 78 - Conveyance Systems<br>Section : 325 - Storm<br>Program: 000 - No Program                                  | PROPOSED<br>BUDGET | APPROVED<br>BUDGET | COUNCIL<br>BUDGET<br>ADOPTION |
| <b><u>REQUIREMENTS</u></b>           |                |                   |   |                    |                    |                               |
| <b><u>MATERIALS AND SERVICES</u></b> |                |                   |   |                    |                    |                               |
| 82,110                               | 192,585        | 0                 | 7750-43 Professional Services - Stormwater  | 0                  | 0                  | 0                             |
| <b>82,110</b>                        | <b>192,585</b> | <b>0</b>          | <b><u>TOTAL MATERIALS AND SERVICES</u></b>  | <b>0</b>           | <b>0</b>           | <b>0</b>                      |
| <b><u>CAPITAL OUTLAY</u></b>         |                |                   |   |                    |                    |                               |
| 79,963                               | 0              | 100,000           | 9110-43 Sanitary Sewer Replacements - Storm Line Repairs<br>For Storm line repairs that are not in the street right of way. | 0                  | 0                  | 0                             |
| <b>79,963</b>                        | <b>0</b>       | <b>100,000</b>    | <b><u>TOTAL CAPITAL OUTLAY</u></b>  | <b>0</b>           | <b>0</b>           | <b>0</b>                      |
| <b>162,074</b>                       | <b>192,585</b> | <b>100,000</b>    | <b><u>TOTAL REQUIREMENTS</u></b>  | <b>0</b>           | <b>0</b>           | <b>0</b>                      |

**Budget Document Report**

**75 - WASTEWATER SERVICES FUND**

| 2024   | 2025              | 2026              | Department : 99 - Non-Departmental       |  | 2027              | 2027            | 2027                    |
|--|-------------------|-------------------|--|--|-------------------|-----------------|-------------------------|
| ACTUAL   | ACTUAL            | AMENDED BUDGET    | Section : 000 - No Section               |  | PROPOSED BUDGET   | APPROVED BUDGET | COUNCIL BUDGET ADOPTION |
|  |                   |                   | Program: 000 - No Program                |  |                   |                 |                         |
| <b><u>RESOURCES</u></b>  |                   |                   |  |  |                   |                 |                         |
| <b><u>INTERGOVERNMENTAL</u></b>  |                   |                   |  |  |                   |                 |                         |
| 0  | 0                 | 0                 | 4545                                     | Federal FEMA Grant                         | 0                 | 0               | 0                       |
| <b>0</b>   | <b>0</b>          | <b>0</b>          | <b><u>TOTAL INTERGOVERNMENTAL</u></b>    |  | <b>0</b>          | <b>0</b>        | <b>0</b>                |
| <b><u>CHARGES FOR SERVICES</u></b>   |                   |                   |  |  |                   |                 |                         |
| 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. |                   |                   |  |  |                   |                 |                         |
| <b>11,483,101</b>  | <b>12,067,842</b> | <b>12,127,617</b> | <b><u>TOTAL CHARGES FOR SERVICES</u></b> |  | <b>12,403,217</b> | <b>0</b>        | <b>0</b>                |
| <b><u>MISCELLANEOUS</u></b>  |                   |                   |  |  |                   |                 |                         |
| 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                       |
| <b>95,992</b>  | <b>97,704</b>     | <b>51,000</b>     | <b><u>TOTAL MISCELLANEOUS</u></b>        |  | <b>51,000</b>     | <b>0</b>        | <b>0</b>                |
| <b><u>TRANSFERS IN</u></b>   |                   |                   |  |  |                   |                 |                         |
| 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                       |
| <b>61,690</b>  | <b>105,472</b>    | <b>0</b>          | <b><u>TOTAL TRANSFERS IN</u></b>         |  | <b>0</b>          | <b>0</b>        | <b>0</b>                |
| <b>11,640,783</b>  | <b>12,271,017</b> | <b>12,178,617</b> | <b><u>TOTAL RESOURCES</u></b>            |  | <b>12,454,217</b> | <b>0</b>        | <b>0</b>                |

Budget Document Report

75 - WASTEWATER SERVICES FUND

| 2024                          | 2025             | 2026             | Department : 99 - Non-Departmental  |  | 2027             | 2027            | 2027                    |
|-------------------------------|------------------|------------------|-------------------------------------|--|------------------|-----------------|-------------------------|
| ACTUAL                        | ACTUAL           | AMENDED BUDGET   | Section : 000 - No Section          |  | PROPOSED BUDGET  | APPROVED BUDGET | COUNCIL BUDGET ADOPTION |
|                               |                  |                  | Program: 000 - No Program           |  |                  |                 |                         |
| <b>REQUIREMENTS</b>           |                  |                  |                                     |  |                  |                 |                         |
| <b>MATERIALS AND SERVICES</b> |                  |                  |                                     |  |                  |                 |                         |
| 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                       |
| <b>854,667</b>                | <b>896,418</b>   | <b>942,000</b>   | <b>TOTAL MATERIALS AND SERVICES</b> |  | <b>950,000</b>   | <b>0</b>        | <b>0</b>                |
| <b>TRANSFERS OUT</b>          |                  |                  |                                     |  |                  |                 |                         |
| 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           |                 |                         |
| <b>6,975,099</b>              | <b>6,774,396</b> | <b>6,281,234</b> | <b>TOTAL TRANSFERS OUT</b>          |  | <b>6,893,131</b> | <b>0</b>        | <b>0</b>                |
| <b>CONTINGENCIES</b>          |                  |                  |                                     |  |                  |                 |                         |
| 0                             | 0                | 900,000          | 9800                                | Contingencies  | 900,000          | 0               | 0                       |
| <b>0</b>                      | <b>0</b>         | <b>900,000</b>   | <b>TOTAL CONTINGENCIES</b>          |  | <b>900,000</b>   | <b>0</b>        | <b>0</b>                |

**Budget Document Report**

**75 - WASTEWATER SERVICES FUND**

| 2024  | 2025       | 2026           | Department : 99 - Non-Departmental      |                                  | 2027            | 2027            | 2027                    |
|---|------------|----------------|---|----------------------------------|-----------------|-----------------|-------------------------|
| ACTUAL  | ACTUAL     | AMENDED BUDGET | Section : 000 - No Section              |                                  | PROPOSED BUDGET | APPROVED BUDGET | COUNCIL BUDGET ADOPTION |
|   |            |                | Program: 000 - No Program               |                                  |                 |                 |                         |
| <b><u>ENDING FUND BALANCE</u></b>   |            |                |   |                                  |                 |                 |                         |
| 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        | <b><u>TOTAL ENDING FUND BALANCE</u></b> |                                  | 597,892         | 0               | 0                       |
| 10,944,309  | 10,553,194 | 8,908,206      | <b><u>TOTAL REQUIREMENTS</u></b>        |                                  | 9,341,023       | 0               | 0                       |

**Budget Document Report**

**75 - WASTEWATER SERVICES FUND**

| 2024       | 2025       | 2026           | Department : N/A                 |  | 2027            | 2027            | 2027                    |
|------------|------------|----------------|----------------------------------|--|-----------------|-----------------|-------------------------|
| ACTUAL     | ACTUAL     | AMENDED BUDGET | Section : N/A                    |  | PROPOSED BUDGET | APPROVED BUDGET | COUNCIL BUDGET ADOPTION |
|            |            |                | Program: N/A                     |  |                 |                 |                         |
| 15,463,972 | 15,385,560 | 14,440,328     | <b><u>TOTAL RESOURCES</u></b>    |  | 15,257,092      | 0               | 0                       |
| 15,463,972 | 15,385,560 | 14,440,328     | <b><u>TOTAL REQUIREMENTS</u></b> |  | 15,257,092      | 0               | 0                       |



# WASTEWATER CAPITAL

18

**NOTICE**  
AUTHORIZED  
PERSONNEL  
ONLY

**DANGER**  
HEARING  
PROTECTION  
REQUIRED  
**PELIGRO**  
SE REQUIERE  
PROTECCION  
AUDITIVA





# 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<br>Actual | FY 2025-26<br>Budget | FY 2026-27 Proposed<br>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 |
|--|------------|------------|------------|
|--|------------|------------|------------|

Budget Document Report

77 - WASTEWATER CAPITAL FUND

| 2024                          | 2025              | 2026              | Department : No Department          |  | 2027              | 2027            | 2027                    |
|-------------------------------|-------------------|-------------------|-------------------------------------|--|-------------------|-----------------|-------------------------|
| ACTUAL                        | ACTUAL            | AMENDED BUDGET    | Section : 000 - No Section          |  | PROPOSED BUDGET   | APPROVED BUDGET | COUNCIL BUDGET ADOPTION |
|                               |                   |                   | Program: 000 - No Program           |  |                   |                 |                         |
| <b>RESOURCES</b>              |                   |                   |                                     |  |                   |                 |                         |
| <b>BEGINNING FUND BALANCE</b> |                   |                   |                                     |  |                   |                 |                         |
| 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  |                   |                 |                         |
| <b>45,289,508</b>             | <b>38,605,726</b> | <b>24,140,562</b> | <b>TOTAL BEGINNING FUND BALANCE</b> |  | <b>33,184,728</b> | <b>0</b>        | <b>0</b>                |
| <b>INTERGOVERNMENTAL</b>      |                   |                   |                                     |  |                   |                 |                         |
| 76,902                        | 76,902            | 76,902            | 5080-05                             | Inter-Agency Loan Repayment - Principal  | 0                 | 0               | 0                       |
| <b>76,902</b>                 | <b>76,902</b>     | <b>76,902</b>     | <b>TOTAL INTERGOVERNMENTAL</b>      |  | <b>0</b>          | <b>0</b>        | <b>0</b>                |
| <b>CHARGES FOR SERVICES</b>   |                   |                   |                                     |  |                   |                 |                         |
| 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.  |                   |                 |                         |
| <b>1,059,653</b>              | <b>583,151</b>    | <b>700,000</b>    | <b>TOTAL CHARGES FOR SERVICES</b>   |  | <b>750,000</b>    | <b>0</b>        | <b>0</b>                |
| <b>MISCELLANEOUS</b>          |                   |                   |                                     |  |                   |                 |                         |
| 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. |                   |                 |                         |
| <b>2,007,004</b>              | <b>1,541,821</b>  | <b>1,517,500</b>  | <b>TOTAL MISCELLANEOUS</b>          |  | <b>1,217,500</b>  | <b>0</b>        | <b>0</b>                |
| <b>TRANSFERS IN</b>           |                   |                   |                                     |  |                   |                 |                         |
| 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**

| 2024              | 2025              | 2026              | Department : No Department |   |  | 2027              | 2027            | 2027                    |
|-------------------|-------------------|-------------------|----------------------------|---|--|-------------------|-----------------|-------------------------|
| ACTUAL            | ACTUAL            | AMENDED BUDGET    | Section : 000 - No Section |   |  | PROPOSED BUDGET   | APPROVED BUDGET | COUNCIL BUDGET ADOPTION |
|                   |                   |                   | Program: 000 - No Program  |   |  |                   |                 |                         |
| 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           |                 |                         |
| <b>10,373,269</b> | <b>6,413,991</b>  | <b>6,052,840</b>  |                            | <b>TOTAL TRANSFERS IN</b>   |  | <b>6,608,167</b>  | <b>0</b>        | <b>0</b>                |
| <b>58,806,336</b> | <b>47,221,591</b> | <b>32,487,804</b> |                            | <b>TOTAL RESOURCES</b>  |  | <b>41,760,395</b> | <b>0</b>        | <b>0</b>                |

**Budget Document Report**

**77 - WASTEWATER CAPITAL FUND**

| 2024                          | 2025             | 2026             | Department : No Department          |  | 2027             | 2027            | 2027                    |
|-------------------------------|------------------|------------------|-------------------------------------|--|------------------|-----------------|-------------------------|
| ACTUAL                        | ACTUAL           | AMENDED BUDGET   | Section : 000 - No Section          |  | PROPOSED BUDGET  | APPROVED BUDGET | COUNCIL BUDGET ADOPTION |
|                               |                  |                  | Program : 000 - No Program          |  |                  |                 |                         |
| <b>REQUIREMENTS</b>           |                  |                  |                                     |  |                  |                 |                         |
| <b>MATERIALS AND SERVICES</b> |                  |                  |                                     |  |                  |                 |                         |
| 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.   |                  |                 |                         |
| <b>1,357,330</b>              | <b>2,056,657</b> | <b>6,369,170</b> | <b>TOTAL MATERIALS AND SERVICES</b> |  | <b>3,073,890</b> | <b>0</b>        | <b>0</b>                |

Budget Document Report

77 - WASTEWATER CAPITAL FUND

| 2024                         | 2025              | 2026             | Department : No Department         |   | 2027             | 2027            | 2027                    |
|------------------------------|-------------------|------------------|------------------------------------|---|------------------|-----------------|-------------------------|
| ACTUAL                       | ACTUAL            | AMENDED BUDGET   | Section : 000 - No Section         |   | PROPOSED BUDGET  | APPROVED BUDGET | COUNCIL BUDGET ADOPTION |
|                              |                   |                  | Program: 000 - No Program          |   |                  |                 |                         |
| <b><u>CAPITAL OUTLAY</u></b> |                   |                  |                                    |   |                  |                 |                         |
| 1,201,809                    | 440,107           | 335,000          | 8710                               | <b>Equipment</b>  | 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                               | <b>Building Improvements</b>  | 230,000          | 0               | 0                       |
|                              |                   |                  |                                    | Headworks Building 30 Elevator upgrade to meet new code.  |                  |                 |                         |
|                              |                   |                  |                                    | Elevator Upgrade  | 230,000          |                 |                         |
| 0                            | 3,419,902         | 20,000           | 8900                               | <b>Land Acquisition</b>   | 0                | 0               | 0                       |
| 101,603                      | 1,755,586         | 0                | 9120-25                            | <b>Sewer Construction - I&amp;I Reduction Projects</b>  | 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                            | <b>Sewer Construction - Solids Treatment Capacity Improv</b>  | 100,000          | 0               | 0                       |
| 62,957                       | -14,589           | 0                | 9120-49                            | <b>Sewer Construction - 3 Mile Ln Bridge Force Main</b>   | 0                | 0               | 0                       |
| 0                            | 0                 | 0                | 9120-55                            | <b>Sewer Construction - NE Gateway WW and Stormwater</b>  | 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                            | <b>Sewer Construction - Admin Building Addition/Upgrade</b>   | 500,000          | 0               | 0                       |
|                              |                   |                  |                                    | Construction funds to address the main administration building needs.   |                  |                 |                         |
| 0                            | 0                 | 0                | 9120-61                            | <b>Sewer Construction - SCADA Upgrade</b>   | 400,000          | 0               | 0                       |
|                              |                   |                  |                                    | Upgrade of all SCADA and Telemetry systems for WRF and pump stations.   |                  |                 |                         |
| 0                            | 0                 | 15,000           | 9150-10                            | <b>Developer Reimbursement - Sanitary Sewer</b>   | 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. |                  |                 |                         |
| <b>10,185,334</b>            | <b>15,348,368</b> | <b>2,370,000</b> | <b><u>TOTAL CAPITAL OUTLAY</u></b> |   | <b>2,675,000</b> | <b>0</b>        | <b>0</b>                |

**Budget Document Report**

**77 - WASTEWATER CAPITAL FUND**

| 2024                              | 2025              | 2026              | Department : No Department              |   | 2027              | 2027            | 2027                    |
|-----------------------------------|-------------------|-------------------|---|---|-------------------|-----------------|-------------------------|
| ACTUAL                            | ACTUAL            | AMENDED BUDGET    | Section : 000 - No Section              |   | PROPOSED BUDGET   | APPROVED BUDGET | COUNCIL BUDGET ADOPTION |
|                                   |                   |                   | Program: 000 - No Program               |   |                   |                 |                         |
| <b><u>TRANSFERS OUT</u></b>       |                   |                   |   |   |                   |                 |                         |
| 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                       |
| <b>8,657,946</b>                  | <b>801,331</b>    | <b>730,633</b>    | <b><u>TOTAL TRANSFERS OUT</u></b>       |   | <b>426,095</b>    | <b>0</b>        | <b>0</b>                |
| <b><u>CONTINGENCIES</u></b>       |                   |                   |   |   |                   |                 |                         |
| 0                                 | 0                 | 2,500,000         | 9800                                    | Contingencies   | 2,500,000         | 0               | 0                       |
| <b>0</b>                          | <b>0</b>          | <b>2,500,000</b>  | <b><u>TOTAL CONTINGENCIES</u></b>       |   | <b>2,500,000</b>  | <b>0</b>        | <b>0</b>                |
| <b><u>ENDING FUND BALANCE</u></b> |                   |                   |   |   |                   |                 |                         |
| 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. |                   |                 |                         |
| <b>38,605,726</b>                 | <b>29,015,234</b> | <b>20,518,001</b> | <b><u>TOTAL ENDING FUND BALANCE</u></b> |   | <b>33,085,410</b> | <b>0</b>        | <b>0</b>                |
| <b>58,806,336</b>                 | <b>47,221,591</b> | <b>32,487,804</b> | <b><u>TOTAL REQUIREMENTS</u></b>        |   | <b>41,760,395</b> | <b>0</b>        | <b>0</b>                |

**Budget Document Report**

**77 - WASTEWATER CAPITAL FUND**

| 2024       | 2025       | 2026              | Department : N/A          | 2027               | 2027               | 2027                          |
|------------|------------|-------------------|---------------------------|--------------------|--------------------|-------------------------------|
| ACTUAL     | ACTUAL     | AMENDED<br>BUDGET | Section : N/A             | PROPOSED<br>BUDGET | APPROVED<br>BUDGET | COUNCIL<br>BUDGET<br>ADOPTION |
|            |            |                   | Program: N/A              |                    |                    |                               |
| 58,806,336 | 47,221,591 | 32,487,804        | <b>TOTAL RESOURCES</b>    | 41,760,395         | 0                  | 0                             |
| 58,806,336 | 47,221,591 | 32,487,804        | <b>TOTAL REQUIREMENTS</b> | 41,760,395         | 0                  | 0                             |





# INFORMATION SERVICES & SYSTEMS





# 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<br>Actual | FY 2025-26<br>Budget | FY 2026-27 Proposed<br>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 Equivalent (FTE)

|                                     | FY 2024-25 | FY 2025-26 | FY 2026-27 |
|-------------------------------------|------------|------------|------------|
| Information Systems & Services Fund | 4.00       | 4.00       | 4.00       |

Budget Document Report

80 - INFORMATION SYSTEMS & SERVICES FUND

| 2024   | 2025   | 2026           | Department : No Department |  | 2027            | 2027            | 2027                    |
|--------|--------|----------------|----------------------------|--|-----------------|-----------------|-------------------------|
| ACTUAL | ACTUAL | AMENDED BUDGET | Section : 000 - No Section |  | PROPOSED BUDGET | APPROVED BUDGET | COUNCIL BUDGET ADOPTION |
|        |        |                | Program: 000 - No Program  |  |                 |                 |                         |

**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  |                |          |          |
| <b>198,528</b> | <b>215,320</b> | <b>256,461</b> | <b>TOTAL BEGINNING FUND BALANCE</b> |  | <b>262,416</b> | <b>0</b> | <b>0</b> |

**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        |
| <b>276,287</b> | <b>88,875</b> | <b>0</b> | <b>TOTAL INTERGOVERNMENTAL</b> |   | <b>0</b> | <b>0</b> | <b>0</b> |

**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  |   |   |

Budget Document Report

80 - INFORMATION SYSTEMS & SERVICES FUND

| 2024   | 2025   | 2026           | Department :  | No Department    | 2027            | 2027            | 2027                    |
|--------|--------|----------------|---|------------------|-----------------|-----------------|-------------------------|
| ACTUAL | ACTUAL | AMENDED BUDGET | Section :   | 000 - No Section | PROPOSED BUDGET | APPROVED BUDGET | COUNCIL BUDGET ADOPTION |
|        |        |                | Program :   | 000 - No Program |                 |                 |                         |
|        |        |                | 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          | <b>6000-08 Charges for Equipment &amp; Services - Affordable Housing</b>  |                  | 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         | <b>6000-20 Charges for Equipment &amp; Services - Street Fund</b>   |                  | 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           |                 |                         |

Budget Document Report

80 - INFORMATION SYSTEMS & SERVICES FUND

| 2024                 | 2025           | 2026             | Department : No Department        |  |         | 2027             | 2027            | 2027                    |
|----------------------|----------------|------------------|-----------------------------------|--|---------|------------------|-----------------|-------------------------|
| ACTUAL               | ACTUAL         | AMENDED BUDGET   | Section : 000 - No Section        |  |         | PROPOSED BUDGET  | APPROVED BUDGET | COUNCIL BUDGET ADOPTION |
|                      |                |                  | Program: 000 - No Program         |  |         |                  |                 |                         |
| 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   |                  |                 |                         |
| <b>899,864</b>       | <b>941,911</b> | <b>1,030,017</b> | <b>TOTAL CHARGES FOR SERVICES</b> |  |         | <b>1,177,927</b> | <b>0</b>        | <b>0</b>                |
| <b>MISCELLANEOUS</b> |                |                  |                                   |  |         |                  |                 |                         |
| 9,555                | 11,647         | 10,000           | 6310                              | Interest   |         | 13,000           | 0               | 0                       |
| 0                    | 67             | 0                | 6600                              | Other Income   |         | 0                | 0               | 0                       |
| <b>9,555</b>         | <b>11,714</b>  | <b>10,000</b>    | <b>TOTAL MISCELLANEOUS</b>        |  |         | <b>13,000</b>    | <b>0</b>        | <b>0</b>                |
| <b>TRANSFERS IN</b>  |                |                  |                                   |  |         |                  |                 |                         |
| 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  |                  |                 |                         |

**Budget Document Report**

**80 - INFORMATION SYSTEMS & SERVICES FUND**

| 2024             | 2025             | 2026             | Department : No Department |  | 2027             | 2027            | 2027                    |
|------------------|------------------|------------------|----------------------------|--|------------------|-----------------|-------------------------|
| ACTUAL           | ACTUAL           | AMENDED BUDGET   | Section : 000 - No Section | Program: 000 - No Program                      | PROPOSED BUDGET  | APPROVED BUDGET | 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           |                 |                         |
| <b>618,306</b>   | <b>731,759</b>   | <b>1,024,880</b> | <b>TOTAL TRANSFERS IN</b>  |  | <b>736,293</b>   | <b>0</b>        | <b>0</b>                |
| <b>2,002,539</b> | <b>1,989,579</b> | <b>2,321,358</b> | <b>TOTAL RESOURCES</b>     |  | <b>2,189,636</b> | <b>0</b>        | <b>0</b>                |

Budget Document Report

80 - INFORMATION SYSTEMS & SERVICES FUND

| 2024   | 2025   | 2026           | Department : No Department | 2027            | 2027            | 2027                    |
|--------|--------|----------------|----------------------------|-----------------|-----------------|-------------------------|
| ACTUAL | ACTUAL | AMENDED BUDGET | Section : 000 - No Section | PROPOSED BUDGET | APPROVED BUDGET | COUNCIL BUDGET ADOPTION |
|        |        |                | Program: 000 - No Program  |                 |                 |                         |

**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        |
| <b>626,573</b> | <b>672,700</b> | <b>711,500</b> |         | <b>TOTAL PERSONNEL SERVICES</b>   | <b>737,294</b> | <b>0</b> | <b>0</b> |

**MATERIALS AND SERVICES**

|     |     |     |      |  |     |   |   |
|-----|-----|-----|------|--|-----|---|---|
| 274 | 332 | 400 | 7540 | Employee Events  | 700 | 0 | 0 |
|     |     |     |      | Costs shared city-wide for employee training, materials, and events. |     |   |   |

Budget Document Report

80 - INFORMATION SYSTEMS & SERVICES FUND

| 2024    | 2025    | 2026           | Department : No Department |  | 2027            | 2027            | 2027                    |
|---------|---------|----------------|----------------------------|--|-----------------|-----------------|-------------------------|
| ACTUAL  | ACTUAL  | AMENDED BUDGET | Section : 000 - No Section |  | PROPOSED BUDGET | APPROVED BUDGET | COUNCIL BUDGET ADOPTION |
|         |         |                | Program: 000 - No Program  |  |                 |                 |                         |
| 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         |                 |                         |

Budget Document Report

80 - INFORMATION SYSTEMS & SERVICES FUND

| 2024   | 2025   | 2026           | Department :   | 2027            | 2027            | 2027                    |
|--------|--------|----------------|--|-----------------|-----------------|-------------------------|
| ACTUAL | ACTUAL | AMENDED BUDGET | No Department  | PROPOSED BUDGET | APPROVED BUDGET | COUNCIL BUDGET ADOPTION |
|        |        |                | Section : 000 - No Section   |                 |                 |                         |
|        |        |                | Program: 000 - No Program  |                 |                 |                         |
|        |        |                | 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          | <b>7794-02 Software Maintenance &amp; Rental Contracts - City Manager's Office</b> | 2,600           | 0               | 0                       |
|        |        |                | Office 365 Licensing   | 1,400           |                 |                         |
|        |        |                | Adobe Pro Renewals   | 1,200           |                 |                         |
| 84     | 492    | 2,500          | <b>7794-03 Software Maintenance &amp; Rental Contracts - City Council</b>          | 3,440           | 0               | 0                       |
|        |        |                | Office 365 Licensing   | 2,940           |                 |                         |
|        |        |                | Shared Leased Copier - Civic Hall  | 500             |                 |                         |
| 6,257  | 7,351  | 8,200          | <b>7794-05 Software Maintenance &amp; Rental Contracts - Accounting</b>            | 13,000          | 0               | 0                       |
|        |        |                | Debtbook software renewal  | 8,500           |                 |                         |
|        |        |                | Office 365 Licensing   | 3,500           |                 |                         |
|        |        |                | Adobe Pro Renewals   | 1,000           |                 |                         |
| 0      | 0      | 600            | <b>7794-08 Software Maintenance &amp; Rental Contracts - Legal</b>                 | 420             | 0               | 0                       |
|        |        |                | Office 365 Licensing   | 420             |                 |                         |
| 10,134 | 12,538 | 20,600         | <b>7794-10 Software Maintenance &amp; Rental Contracts - Engineering</b>           | 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          | <b>7794-12 Software Maintenance &amp; Rental Contracts - Human Resources</b>       | 1,240           | 0               | 0                       |
|        |        |                | Office 365 licensing   | 840             |                 |                         |
|        |        |                | Adobe Pro Renewals   | 400             |                 |                         |

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80 - INFORMATION SYSTEMS & SERVICES FUND

| 2024   | 2025   | 2026           | Department : No Department |  |        | 2027            | 2027            | 2027                    |
|--------|--------|----------------|----------------------------|--|--------|-----------------|-----------------|-------------------------|
| ACTUAL | ACTUAL | AMENDED BUDGET | Section : 000 - No Section |  |        | PROPOSED BUDGET | APPROVED BUDGET | COUNCIL BUDGET ADOPTION |
|        |        |                | Program: 000 - No Program  |  |        |                 |                 |                         |
| 168    | 170    | 500            | 7794-14                    | Software Maintenance & Rental Contracts - Community Dev Econ Development | 420    | 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          | 6,000  | 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       | 1,350  | 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  | 420    | 620             | 0               | 0                       |
|        |        |                |                            | Office 365 licensing   | 420    |                 |                 |                         |
|        |        |                |                            | Adobe Pro Renewals   | 200    |                 |                 |                         |
| 70,535 | 86,849 | 121,400        | 7794-20                    | Software Maintenance & Rental Contracts - Police                         | 44,000 | 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   | 2025   | 2026           | Department :  | 2027            | 2027            | 2027                    |
|--------|--------|----------------|---|-----------------|-----------------|-------------------------|
| ACTUAL | ACTUAL | AMENDED BUDGET | No Department   | PROPOSED BUDGET | APPROVED BUDGET | COUNCIL BUDGET ADOPTION |
|        |        |                | Section : 000 - No Section  |                 |                 |                         |
|        |        |                | Program: 000 - No Program   |                 |                 |                         |
|        |        |                | 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         | <b>7794-25 Software Maintenance &amp; Rental Contracts - Municipal Court</b>                | 70,094          | 0               | 0                       |
|        |        |                | Municipal 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              | <b>7794-30 Software Maintenance &amp; Rental Contracts - Fire</b>                           | 0               | 0               | 0                       |
| 1,497  | 1,557  | 2,500          | <b>7794-35 Software Maintenance &amp; Rental Contracts - Parks &amp; Rec Administration</b> | 2,620           | 0               | 0                       |
|        |        |                | Activenet renewal   | 1,600           |                 |                         |
|        |        |                | WhenToWork renewal  | 600             |                 |                         |
|        |        |                | Office 365 licensing  | 420             |                 |                         |
| 1,497  | 1,557  | 3,400          | <b>7794-40 Software Maintenance &amp; Rental Contracts - Aquatic Center</b>                 | 4,300           | 0               | 0                       |
|        |        |                | Office 365 licensing  | 2,500           |                 |                         |
|        |        |                | Activenet renewal   | 1,600           |                 |                         |
|        |        |                | Adobe Pro Renewal   | 200             |                 |                         |
| 1,665  | 1,727  | 3,400          | <b>7794-45 Software Maintenance &amp; Rental Contracts - Community Center</b>               | 5,600           | 0               | 0                       |
|        |        |                | Office 365 licensing  | 3,800           |                 |                         |
|        |        |                | Activenet renewal   | 1,600           |                 |                         |
|        |        |                | Adobe Pro Renewal   | 200             |                 |                         |
| 1,597  | 1,727  | 2,400          | <b>7794-55 Software Maintenance &amp; Rental Contracts - Recreational Sports</b>            | 2,640           | 0               | 0                       |
|        |        |                | Activenet renewal   | 1,600           |                 |                         |

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80 - INFORMATION SYSTEMS & SERVICES FUND

| 2024   | 2025   | 2026           | Department : No Department                                  |  |       | 2027            | 2027            | 2027                    |
|--------|--------|----------------|---|--|-------|-----------------|-----------------|-------------------------|
| ACTUAL | ACTUAL | AMENDED BUDGET | Section : 000 - No Section                                  |  |       | PROPOSED BUDGET | APPROVED BUDGET | COUNCIL BUDGET ADOPTION |
|        |        |                | Program: 000 - No Program                                   |  |       |                 |                 |                         |
|        |        |                | 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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80 - INFORMATION SYSTEMS & SERVICES FUND

| 2024   | 2025   | 2026           | Department :  | No Department    | 2027            | 2027            | 2027                    |
|--------|--------|----------------|---|------------------|-----------------|-----------------|-------------------------|
| ACTUAL | ACTUAL | AMENDED BUDGET | Section :   | 000 - No Section | PROPOSED BUDGET | APPROVED BUDGET | COUNCIL BUDGET ADOPTION |
|        |        |                | Program :   | 000 - No Program |                 |                 |                         |
|        |        |                | 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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80 - INFORMATION SYSTEMS & SERVICES FUND

| 2024   | 2025   | 2026           | Department : No Department |   |        | 2027            | 2027            | 2027                    |
|--------|--------|----------------|----------------------------|---|--------|-----------------|-----------------|-------------------------|
| ACTUAL | ACTUAL | AMENDED BUDGET | Section : 000 - No Section |   |        | PROPOSED BUDGET | APPROVED BUDGET | COUNCIL BUDGET ADOPTION |
|        |        |                | Program: 000 - No Program  |   |        |                 |                 |                         |
| 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  |                 |                 |                         |

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| 2024           | 2025           | 2026             | Department : No Department          |  |        | 2027             | 2027            | 2027                    |
|----------------|----------------|------------------|-------------------------------------|--|--------|------------------|-----------------|-------------------------|
| ACTUAL         | ACTUAL         | AMENDED BUDGET   | Section : 000 - No Section          |  |        | PROPOSED BUDGET  | APPROVED BUDGET | COUNCIL BUDGET ADOPTION |
|                |                |                  | Program: 000 - No Program           |  |        |                  |                 |                         |
|                |                |                  | 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                       |
| <b>812,008</b> | <b>899,974</b> | <b>1,044,017</b> | <b>TOTAL MATERIALS AND SERVICES</b> |  |        | <b>1,017,927</b> | <b>0</b>        | <b>0</b>                |

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| 2024                         | 2025           | 2026           | Department : No Department  |  | 2027            | 2027            | 2027                    |
|------------------------------|----------------|----------------|-----------------------------|--|-----------------|-----------------|-------------------------|
| ACTUAL                       | ACTUAL         | AMENDED BUDGET | Section : 000 - No Section  |  | PROPOSED BUDGET | APPROVED BUDGET | COUNCIL BUDGET ADOPTION |
|                              |                |                | Program: 000 - No Program   |  |                 |                 |                         |
| <b><u>CAPITAL OUTLAY</u></b> |                |                |                             |  |                 |                 |                         |
| 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          |                 |                         |
| <b>348,638</b>               | <b>150,382</b> | <b>300,428</b> | <b>TOTAL CAPITAL OUTLAY</b> |  | <b>160,000</b>  | <b>0</b>        | <b>0</b>                |

**Budget Document Report**

**80 - INFORMATION SYSTEMS & SERVICES FUND**

| 2024  | 2025      | 2026           |   | 2027            | 2027            | 2027                    |
|---|-----------|----------------|---|-----------------|-----------------|-------------------------|
| ACTUAL  | ACTUAL    | AMENDED BUDGET | Department : No Department<br>Section : 000 - No Section<br>Program: 000 - No Program | PROPOSED BUDGET | APPROVED BUDGET | COUNCIL BUDGET ADOPTION |
| <b><u>CONTINGENCIES</u></b>   |           |                |   |                 |                 |                         |
| 0   | 0         | 75,000 9800    | Contingencies   | 75,000          | 0               | 0                       |
| 0   | 0         | 75,000         | <b><u>TOTAL CONTINGENCIES</u></b>   | 75,000          | 0               | 0                       |
| <b><u>ENDING FUND BALANCE</u></b>   |           |                |   |                 |                 |                         |
| 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        | <b><u>TOTAL ENDING FUND BALANCE</u></b>   | 199,415         | 0               | 0                       |
| 2,002,539   | 1,989,579 | 2,321,358      | <b><u>TOTAL REQUIREMENTS</u></b>  | 2,189,636       | 0               | 0                       |

**Budget Document Report**

**80 - INFORMATION SYSTEMS & SERVICES FUND**

| 2024      | 2025      | 2026           |   | 2027            | 2027            | 2027                    |
|-----------|-----------|----------------|---|-----------------|-----------------|-------------------------|
| ACTUAL    | ACTUAL    | AMENDED BUDGET | Department : N/A<br>Section : N/A<br>Program: N/A | PROPOSED BUDGET | APPROVED BUDGET | COUNCIL BUDGET ADOPTION |
| 2,002,539 | 1,989,579 | 2,321,358      | <b><u>TOTAL RESOURCES</u></b>                     | 2,189,636       | 0               | 0                       |
| 2,002,539 | 1,989,579 | 2,321,358      | <b><u>TOTAL REQUIREMENTS</u></b>                  | 2,189,636       | 0               | 0                       |



# INSURANCE SERVICES





## 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<br>Actual | FY 2025-26<br>Budget | FY 2026-27 Proposed<br>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 |
|------------|------------|------------|
|------------|------------|------------|

**Budget Document Report**

**85 - INSURANCE SERVICES FUND**

| 2024   | 2025   | 2026           | Department : No Department |  | 2027            | 2027            | 2027                    |
|--------|--------|----------------|----------------------------|--|-----------------|-----------------|-------------------------|
| ACTUAL | ACTUAL | AMENDED BUDGET | Section : 000 - No Section |  | PROPOSED BUDGET | APPROVED BUDGET | COUNCIL BUDGET ADOPTION |
|        |        |                | Program: 000 - No Program  |  |                 |                 |                         |

**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 |                |                |                                     |                        |                |          |          |
| <b>706,555</b>  | <b>548,125</b> | <b>420,247</b> | <b>TOTAL BEGINNING FUND BALANCE</b> |                        | <b>620,931</b> | <b>0</b> | <b>0</b> |

**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.  |                  |                  |                                   |                                   |                  |          |          |
| <b>1,251,433</b>  | <b>1,217,261</b> | <b>1,454,939</b> | <b>TOTAL CHARGES FOR SERVICES</b> |                                   | <b>1,570,395</b> | <b>0</b> | <b>0</b> |

**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 |        |        |         |   |        |   |   |

**Budget Document Report**

**85 - INSURANCE SERVICES FUND**

| 2024             | 2025             | 2026              | Department : No Department        |   | 2027               | 2027               | 2027                          |
|------------------|------------------|-------------------|-----------------------------------|---|--------------------|--------------------|-------------------------------|
| ACTUAL           | ACTUAL           | AMENDED<br>BUDGET | Section : 000 - No Section        |   | PROPOSED<br>BUDGET | APPROVED<br>BUDGET | COUNCIL<br>BUDGET<br>ADOPTION |
|                  |                  |                   | Program: 000 - No Program         |   |                    |                    |                               |
| 46,358           | 44,735           | 45,000            | 6600-15                           | Other Income - City County Insurance Services | 50,000             | 0                  | 0                             |
|                  |                  |                   |                                   | Revenue from CIS multi-line credit            |                    |                    |                               |
| <b>153,843</b>   | <b>149,980</b>   | <b>132,000</b>    | <b><u>TOTAL MISCELLANEOUS</u></b> |   | <b>174,000</b>     | <b>0</b>           | <b>0</b>                      |
| <b>2,111,831</b> | <b>1,915,365</b> | <b>2,007,186</b>  | <b><u>TOTAL RESOURCES</u></b>     |   | <b>2,365,326</b>   | <b>0</b>           | <b>0</b>                      |

Budget Document Report

85 - INSURANCE SERVICES FUND

| 2024   | 2025   | 2026           | Department : No Department |  | 2027            | 2027            | 2027                    |
|--------|--------|----------------|----------------------------|--|-----------------|-----------------|-------------------------|
| ACTUAL | ACTUAL | AMENDED BUDGET | Section : 000 - No Section |  | PROPOSED BUDGET | APPROVED BUDGET | COUNCIL BUDGET ADOPTION |
|        |        |                | Program: 000 - No Program  |  |                 |                 |                         |

**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.   |                  |          |          |
| <b>1,299,701</b> | <b>1,250,644</b> | <b>1,614,187</b> | <b>TOTAL MATERIALS AND SERVICES</b> |  | <b>1,501,773</b> | <b>0</b> | <b>0</b> |

**CAPITAL OUTLAY**

|               |               |               |                             |                        |          |          |          |
|---------------|---------------|---------------|-----------------------------|------------------------|----------|----------|----------|
| 28,424        | 62,546        | 30,000        | 8850-10                     | Vehicles - Replacement | 0        | 0        | 0        |
| <b>28,424</b> | <b>62,546</b> | <b>30,000</b> | <b>TOTAL CAPITAL OUTLAY</b> |                        | <b>0</b> | <b>0</b> | <b>0</b> |

**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**

| 2024                       | 2025             | 2026             | Department :  | 2027             | 2027            | 2027                    |
|----------------------------|------------------|------------------|---|------------------|-----------------|-------------------------|
| ACTUAL                     | ACTUAL           | AMENDED BUDGET   | No Department   | PROPOSED BUDGET  | APPROVED BUDGET | COUNCIL BUDGET ADOPTION |
|                            |                  |                  | Section : 000 - No Section  |                  |                 |                         |
|                            |                  |                  | Program: 000 - No Program   |                  |                 |                         |
| 18,052                     | 0                | 0                | 9700-75 Transfers Out - Wastewater Services   | 0                | 0               | 0                       |
| <b>235,581</b>             | <b>82,528</b>    | <b>82,499</b>    | <b>TOTAL TRANSFERS OUT</b>  | <b>100,443</b>   | <b>0</b>        | <b>0</b>                |
| <b>CONTINGENCIES</b>       |                  |                  |   |                  |                 |                         |
| 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          |                 |                         |
| <b>0</b>                   | <b>0</b>         | <b>150,000</b>   | <b>TOTAL CONTINGENCIES</b>  | <b>250,000</b>   | <b>0</b>        | <b>0</b>                |
| <b>ENDING FUND BALANCE</b> |                  |                  |   |                  |                 |                         |
| 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 |                  |                 |                         |
| <b>548,125</b>             | <b>519,648</b>   | <b>130,500</b>   | <b>TOTAL ENDING FUND BALANCE</b>  | <b>513,110</b>   | <b>0</b>        | <b>0</b>                |
| <b>2,111,831</b>           | <b>1,915,365</b> | <b>2,007,186</b> | <b>TOTAL REQUIREMENTS</b>   | <b>2,365,326</b> | <b>0</b>        | <b>0</b>                |

**Budget Document Report**

**85 - INSURANCE SERVICES FUND**

| 2024             | 2025             | 2026             | Department :              | 2027             | 2027            | 2027                    |
|------------------|------------------|------------------|---------------------------|------------------|-----------------|-------------------------|
| ACTUAL           | ACTUAL           | AMENDED BUDGET   | N/A                       | PROPOSED BUDGET  | APPROVED BUDGET | COUNCIL BUDGET ADOPTION |
|                  |                  |                  | Section : N/A             |                  |                 |                         |
|                  |                  |                  | Program: N/A              |                  |                 |                         |
| <b>2,111,831</b> | <b>1,915,365</b> | <b>2,007,186</b> | <b>TOTAL RESOURCES</b>    | <b>2,365,326</b> | <b>0</b>        | <b>0</b>                |
| <b>2,111,831</b> | <b>1,915,365</b> | <b>2,007,186</b> | <b>TOTAL REQUIREMENTS</b> | <b>2,365,326</b> | <b>0</b>        | <b>0</b>                |



# FIRE DISTRICT TRANSITION







## 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

| 2024                               | 2025     | 2026           | Department : 70 - Fire Administration & Operations      | 2027            | 2027            | 2027                    |
|------------------------------------|----------|----------------|---|-----------------|-----------------|-------------------------|
| ACTUAL                             | ACTUAL   | AMENDED BUDGET | Section : 000 - No Section<br>Program: 000 - No Program | PROPOSED BUDGET | APPROVED BUDGET | COUNCIL BUDGET ADOPTION |
| <b><u>RESOURCES</u></b>            |          |                |   |                 |                 |                         |
| <b><u>LICENSES AND PERMITS</u></b> |          |                |   |                 |                 |                         |
| 5,090                              | 0        | 0 4490         | Licenses & Permits - Misc                               | 0               | 0               | 0                       |
| <b>5,090</b>                       | <b>0</b> | <b>0</b>       | <b><u>TOTAL LICENSES AND PERMITS</u></b>                | <b>0</b>        | <b>0</b>        | <b>0</b>                |
| <b><u>INTERGOVERNMENTAL</u></b>    |          |                |   |                 |                 |                         |
| -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                       |
| <b>12,969</b>                      | <b>0</b> | <b>0</b>       | <b><u>TOTAL INTERGOVERNMENTAL</u></b>                   | <b>0</b>        | <b>0</b>        | <b>0</b>                |
| <b><u>CHARGES FOR SERVICES</u></b> |          |                |   |                 |                 |                         |
| 1,907                              | 0        | 0 5340         | Fire Department Service Fees                            | 0               | 0               | 0                       |
| 19,727                             | 0        | 0 5400         | Property Rentals  | 0               | 0               | 0                       |
| <b>21,634</b>                      | <b>0</b> | <b>0</b>       | <b><u>TOTAL CHARGES FOR SERVICES</u></b>                | <b>0</b>        | <b>0</b>        | <b>0</b>                |
| <b><u>MISCELLANEOUS</u></b>        |          |                |   |                 |                 |                         |
| 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                       |
| <b>39,531</b>                      | <b>0</b> | <b>0</b>       | <b><u>TOTAL MISCELLANEOUS</u></b>                       | <b>0</b>        | <b>0</b>        | <b>0</b>                |
| <b>79,224</b>                      | <b>0</b> | <b>0</b>       | <b><u>TOTAL RESOURCES</u></b>                           | <b>0</b>        | <b>0</b>        | <b>0</b>                |

Budget Document Report

99 - FIRE DISTRICT TRANSITION FUND

| 2024                                 | 2025     | 2026           | Department : 70 - Fire Administration & Operations             | 2027            | 2027            | 2027                    |
|--------------------------------------|----------|----------------|--|-----------------|-----------------|-------------------------|
| ACTUAL                               | ACTUAL   | AMENDED BUDGET | Section : 000 - No Section<br>Program: 000 - No Program        | PROPOSED BUDGET | APPROVED BUDGET | COUNCIL BUDGET ADOPTION |
| <b><u>REQUIREMENTS</u></b>           |          |                |  |                 |                 |                         |
| <b><u>PERSONNEL SERVICES</u></b>     |          |                |  |                 |                 |                         |
| -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                       |
| <b>1,532,745</b>                     | <b>0</b> | <b>0</b>       | <b><u>TOTAL PERSONNEL SERVICES</u></b>                         | <b>0</b>        | <b>0</b>        | <b>0</b>                |
| <b><u>MATERIALS AND SERVICES</u></b> |          |                |  |                 |                 |                         |
| 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                       |

Budget Document Report

99 - FIRE DISTRICT TRANSITION FUND

| 2024             | 2025     | 2026           | Department : 70 - Fire Administration & Operations       | 2027            | 2027            | 2027                    |
|------------------|----------|----------------|--|-----------------|-----------------|-------------------------|
| ACTUAL           | ACTUAL   | AMENDED BUDGET | Section : 000 - No Section<br>Program: 000 - No Program  | PROPOSED BUDGET | APPROVED BUDGET | 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                       |
| <b>320,284</b>   | <b>0</b> | <b>0</b>       | <b><u>TOTAL MATERIALS AND SERVICES</u></b>               | <b>0</b>        | <b>0</b>        | <b>0</b>                |
| <b>1,853,029</b> | <b>0</b> | <b>0</b>       | <b><u>TOTAL REQUIREMENTS</u></b>                         | <b>0</b>        | <b>0</b>        | <b>0</b>                |

**Budget Document Report**

**99 - FIRE DISTRICT TRANSITION FUND**

| 2024                            | 2025     | 2026           | Department : 73 - Fire Prevention & Life Safety         | 2027            | 2027            | 2027                    |
|---------------------------------|----------|----------------|---|-----------------|-----------------|-------------------------|
| ACTUAL                          | ACTUAL   | AMENDED BUDGET | Section : 000 - No Section<br>Program: 000 - No Program | PROPOSED BUDGET | APPROVED BUDGET | COUNCIL BUDGET ADOPTION |
| <b><u>RESOURCES</u></b>         |          |                |   |                 |                 |                         |
| <b><u>INTERGOVERNMENTAL</u></b> |          |                |   |                 |                 |                         |
| 10,000                          | 0        | 0 4774-06      | OR State Fire Marshall - Wildland/Urban Interface       | 0               | 0               | 0                       |
| <b>10,000</b>                   | <b>0</b> | <b>0</b>       | <b><u>TOTAL INTERGOVERNMENTAL</u></b>                   | <b>0</b>        | <b>0</b>        | <b>0</b>                |
| <b>10,000</b>                   | <b>0</b> | <b>0</b>       | <b><u>TOTAL RESOURCES</u></b>                           | <b>0</b>        | <b>0</b>        | <b>0</b>                |

Budget Document Report

99 - FIRE DISTRICT TRANSITION FUND

| 2024                          | 2025     | 2026           | Department : 73 - Fire Prevention & Life Safety |  | 2027            | 2027            | 2027                    |
|-------------------------------|----------|----------------|---|--|-----------------|-----------------|-------------------------|
| ACTUAL                        | ACTUAL   | AMENDED BUDGET | Section : 000 - No Section                      |  | PROPOSED BUDGET | APPROVED BUDGET | COUNCIL BUDGET ADOPTION |
|                               |          |                | Program: 000 - No Program                       |  |                 |                 |                         |
| <b>REQUIREMENTS</b>           |          |                |   |  |                 |                 |                         |
| <b>PERSONNEL SERVICES</b>     |          |                |   |  |                 |                 |                         |
| 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                       |
| <b>203,745</b>                | <b>0</b> | <b>0</b>       | <b>TOTAL PERSONNEL SERVICES</b>                 |  | <b>0</b>        | <b>0</b>        | <b>0</b>                |
| <b>MATERIALS AND SERVICES</b> |          |                |   |  |                 |                 |                         |
| 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                       |
| <b>3,838</b>                  | <b>0</b> | <b>0</b>       | <b>TOTAL MATERIALS AND SERVICES</b>             |  | <b>0</b>        | <b>0</b>        | <b>0</b>                |
| <b>207,583</b>                | <b>0</b> | <b>0</b>       | <b>TOTAL REQUIREMENTS</b>                       |  | <b>0</b>        | <b>0</b>        | <b>0</b>                |

Budget Document Report

99 - FIRE DISTRICT TRANSITION FUND

| 2024                        | 2025     | 2026           | Department : 79 - Ambulance  | 2027            | 2027            | 2027                    |
|-----------------------------|----------|----------------|--|-----------------|-----------------|-------------------------|
| ACTUAL                      | ACTUAL   | AMENDED BUDGET | Section : 000 - No Section   | PROPOSED BUDGET | APPROVED BUDGET | COUNCIL BUDGET ADOPTION |
|                             |          |                | Program: 000 - No Program  |                 |                 |                         |
| <b>RESOURCES</b>            |          |                |  |                 |                 |                         |
| <b>INTERGOVERNMENTAL</b>    |          |                |  |                 |                 |                         |
| -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                       |
| <b>412,661</b>              | <b>0</b> | <b>0</b>       | <b>TOTAL INTERGOVERNMENTAL</b>   | <b>0</b>        | <b>0</b>        | <b>0</b>                |
| <b>CHARGES FOR SERVICES</b> |          |                |  |                 |                 |                         |
| 2,133,200                   | 0        | 0 5700         | Transport Fees   | 0               | 0               | 0                       |
| 76,455                      | 0        | 0 5710         | FireMed Fees   | 0               | 0               | 0                       |
| <b>2,209,655</b>            | <b>0</b> | <b>0</b>       | <b>TOTAL CHARGES FOR SERVICES</b>  | <b>0</b>        | <b>0</b>        | <b>0</b>                |
| <b>MISCELLANEOUS</b>        |          |                |  |                 |                 |                         |
| 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                       |
| <b>52,105</b>               | <b>0</b> | <b>0</b>       | <b>TOTAL MISCELLANEOUS</b>   | <b>0</b>        | <b>0</b>        | <b>0</b>                |
| <b>2,674,421</b>            | <b>0</b> | <b>0</b>       | <b>TOTAL RESOURCES</b>   | <b>0</b>        | <b>0</b>        | <b>0</b>                |

Budget Document Report

99 - FIRE DISTRICT TRANSITION FUND

| 2024                                 | 2025     | 2026           | Department : 79 - Ambulance                       | 2027            | 2027            | 2027                    |
|--------------------------------------|----------|----------------|---|-----------------|-----------------|-------------------------|
| ACTUAL                               | ACTUAL   | AMENDED BUDGET | Section : 000 - No Section                        | PROPOSED BUDGET | APPROVED BUDGET | COUNCIL BUDGET ADOPTION |
|                                      |          |                | Program: 000 - No Program                         |                 |                 |                         |
| <b><u>REQUIREMENTS</u></b>           |          |                |   |                 |                 |                         |
| <b><u>PERSONNEL SERVICES</u></b>     |          |                |   |                 |                 |                         |
| -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                       |
| <b>2,343,815</b>                     | <b>0</b> | <b>0</b>       | <b><u>TOTAL PERSONNEL SERVICES</u></b>            | <b>0</b>        | <b>0</b>        | <b>0</b>                |
| <b><u>MATERIALS AND SERVICES</u></b> |          |                |   |                 |                 |                         |
| 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                       |

Budget Document Report

99 - FIRE DISTRICT TRANSITION FUND

| 2024                         | 2025     | 2026           | Department : 79 - Ambulance                              | 2027            | 2027            | 2027                    |
|------------------------------|----------|----------------|--|-----------------|-----------------|-------------------------|
| ACTUAL                       | ACTUAL   | AMENDED BUDGET | Section : 000 - No Section                               | PROPOSED BUDGET | APPROVED BUDGET | COUNCIL BUDGET ADOPTION |
|                              |          |                | Program: 000 - No Program                                |                 |                 |                         |
| 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                       |
| <b>454,039</b>               | <b>0</b> | <b>0</b>       | <b>TOTAL MATERIALS AND SERVICES</b>                      | <b>0</b>        | <b>0</b>        | <b>0</b>                |
| <b><u>CAPITAL OUTLAY</u></b> |          |                |  |                 |                 |                         |
| 256,446                      | 0        | 0 8850-15      | Vehicles - Grants  | 0               | 0               | 0                       |
| <b>256,446</b>               | <b>0</b> | <b>0</b>       | <b>TOTAL CAPITAL OUTLAY</b>                              | <b>0</b>        | <b>0</b>        | <b>0</b>                |
| <b>3,054,300</b>             | <b>0</b> | <b>0</b>       | <b>TOTAL REQUIREMENTS</b>                                | <b>0</b>        | <b>0</b>        | <b>0</b>                |

Budget Document Report

99 - FIRE DISTRICT TRANSITION FUND

| 2024                            | 2025     | 2026           | Department : 99 - Non-Departmental                      | 2027            | 2027            | 2027                    |
|---------------------------------|----------|----------------|---|-----------------|-----------------|-------------------------|
| ACTUAL                          | ACTUAL   | AMENDED BUDGET | Section : 000 - No Section<br>Program: 000 - No Program | PROPOSED BUDGET | APPROVED BUDGET | COUNCIL BUDGET ADOPTION |
| <b><u>RESOURCES</u></b>         |          |                |   |                 |                 |                         |
| <b><u>INTERGOVERNMENTAL</u></b> |          |                |   |                 |                 |                         |
| 4,392,846                       | 0        | 0 5029         | McMinnville Fire District                               | 0               | 0               | 0                       |
| <b>4,392,846</b>                | <b>0</b> | <b>0</b>       | <b><u>TOTAL INTERGOVERNMENTAL</u></b>                   | <b>0</b>        | <b>0</b>        | <b>0</b>                |
| <b><u>TRANSFERS IN</u></b>      |          |                |   |                 |                 |                         |
| 252,888                         | 0        | 0 6900-01      | Transfers In - General Fund                             | 0               | 0               | 0                       |
| <b>252,888</b>                  | <b>0</b> | <b>0</b>       | <b><u>TOTAL TRANSFERS IN</u></b>                        | <b>0</b>        | <b>0</b>        | <b>0</b>                |
| <b>4,645,734</b>                | <b>0</b> | <b>0</b>       | <b><u>TOTAL RESOURCES</u></b>                           | <b>0</b>        | <b>0</b>        | <b>0</b>                |

**Budget Document Report**

**99 - FIRE DISTRICT TRANSITION FUND**

| 2024                    | 2025     | 2026           | Department : 99 - Non-Departmental                      | 2027            | 2027            | 2027                    |
|-------------------------|----------|----------------|---|-----------------|-----------------|-------------------------|
| ACTUAL                  | ACTUAL   | AMENDED BUDGET | Section : 000 - No Section<br>Program: 000 - No Program | PROPOSED BUDGET | APPROVED BUDGET | COUNCIL BUDGET ADOPTION |
| <b>REQUIREMENTS</b>     |          |                |   |                 |                 |                         |
| <b>SPECIAL PAYMENTS</b> |          |                |   |                 |                 |                         |
| 1,648,962               | 0        | 0 9394         | Inter-Agency Payment Out                                | 0               | 0               | 0                       |
| <b>1,648,962</b>        | <b>0</b> | <b>0</b>       | <b>TOTAL SPECIAL PAYMENTS</b>                           | <b>0</b>        | <b>0</b>        | <b>0</b>                |
| <b>DEBT SERVICE</b>     |          |                |   |                 |                 |                         |
| 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                       |
| <b>645,505</b>          | <b>0</b> | <b>0</b>       | <b>TOTAL DEBT SERVICE</b>                               | <b>0</b>        | <b>0</b>        | <b>0</b>                |
| <b>2,294,467</b>        | <b>0</b> | <b>0</b>       | <b>TOTAL REQUIREMENTS</b>                               | <b>0</b>        | <b>0</b>        | <b>0</b>                |

**Budget Document Report**

**99 - FIRE DISTRICT TRANSITION FUND**

| 2024             | 2025     | 2026           | Department : N/A              | 2027            | 2027            | 2027                    |
|------------------|----------|----------------|-------------------------------|-----------------|-----------------|-------------------------|
| ACTUAL           | ACTUAL   | AMENDED BUDGET | Section : N/A<br>Program: N/A | PROPOSED BUDGET | APPROVED BUDGET | COUNCIL BUDGET ADOPTION |
| <b>7,409,378</b> | <b>0</b> | <b>0</b>       | <b>TOTAL RESOURCES</b>        | <b>0</b>        | <b>0</b>        | <b>0</b>                |
| <b>7,409,378</b> | <b>0</b> | <b>0</b>       | <b>TOTAL REQUIREMENTS</b>     | <b>0</b>        | <b>0</b>        | <b>0</b>                |





# GLOSSARY





# 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 range 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





# Appendix

The FY 2026-27 Proposed Budget includes repayments (principal and interest) for prior internal borrowing:

## Internal Borrowing Payments

|  | Initial<br>Amount  | Principal        | FY 2026-27<br>Interest | Principal<br>Remaining | Last Payment<br>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                  |
|  | <b>\$5,002,833</b> | <b>\$140,173</b> | <b>\$32,323</b>        | <b>\$4,696,469</b>     |                             |

Without NW Rubber Site:

\$ 423,874