

City of McMinnville
FY24 Proposed Budget Update
Fire District Approved by Voters Scenario (6/12/2023 update)

Fund, Dept and Budget Category	Proposed Budget Book	Changes	Updated Proposal
General Fund			
Administration	2,235,513		2,235,513
Finance	1,153,296		1,153,296
Engineering	1,898,359		1,898,359
Community Development	2,696,554		2,696,554
Police	10,987,495	67,879	11,055,374 ^{1, 2}
Municipal Court	681,556		681,556
Fire and Emerg Svcs	0		0
Park and Recreation	3,387,892	129,279	3,517,171 ³
Park Maintenance	3,512,963	390,900	3,903,863 ⁴
Library	2,679,298		2,679,298
Non-departmental	155,880		155,880
Debt	630,140		630,140
Transfers	1,134,810	5,600,856	6,735,666 ^{5, 6}
Special Payments	847,233	4,287,320	5,134,553 ⁵
Contingency	1,500,000		1,500,000
General Fund Total	33,500,989	10,476,234	43,977,223
Grant and Special Assessment Fund			
Program	282,000		282,000
Transfers	9,777		9,777
Contingency	0		0
Grant and Spec Assess Total	291,777	0	291,777
Transient Lodging Tax Fund			
Program	1,321,016	159,616	1,480,632 ¹²
Transfers	606,961	68,407	675,368 ¹²
Transient Lodging Fund Total	1,927,977	228,023	2,156,000
Affordable Housing Fund			
Program	2,989,649		2,989,649
Transfers	104,404		104,404
Contingency	34,000		34,000
Affordable Housing Fund Total	3,128,053	0	3,128,053

Fund, Dept and Budget Category	Proposed Budget Book	Changes	Updated Proposal
Telecommunications Fund			
Program	223,500		223,500
Contingency	1,500		1,500
Telecommunications Fund Total	225,000	0	225,000
Emergency Communications Fund			
Program	593,676		593,676
Debt	37,172		37,172
Transfers	2,550		2,550
Contingency	50,000		50,000
Emergency Comms Fund Total	683,398	0	683,398
Street Fund			
Program	2,711,416	62,000	2,773,416 ⁷
Transfers	571,846		571,846
Contingency	500,000		500,000
Street Fund Total	3,783,262	62,000	3,845,262
Airport Maintenance Fund			
Program	879,495	20,000	899,495 ⁸
Transfers	60,153		60,153
Contingency	300,000		300,000
Airport Maint Fund Total	1,239,648	20,000	1,259,648
Transportation Fund			
Program	1,494,900	310,000	1,804,900 ⁷
Debt	201,249		201,249
Transfers	124,529		124,529
Contingency	500,000		500,000
Transportation Fund Total	2,320,678	310,000	2,630,678
Park Development Fund			
Program	92,580		92,580
Transfers	62,573		62,573
Contingency	500,000		500,000
Park Development Fund Total	655,153	0	655,153

Fund, Dept and Budget Category	Proposed Budget Book	Changes	Updated Proposal
Debt Service Fund			
Debt	3,007,500		3,007,500
Debt Service Total	3,007,500	0	3,007,500
Building Fund			
Program	862,123		862,123
Transfers	40,579		40,579
Contingency	200,000		200,000
Building Fund Total	1,102,702	0	1,102,702
Wastewater Services Fund			
Program	6,265,680	33,525	6,299,205 ⁷
Transfers	6,975,099		6,975,099
Contingency	900,000		900,000
WW Services Fund Total	14,140,779	33,525	14,174,304
Wastewater Capital Fund			
Program	23,496,800	1,731,500	25,228,300 ⁷
Transfers	1,671,854	4,287,320	5,959,174 ⁵
Special Payments	4,287,320	(4,287,320)	0 ⁵
Contingency	2,500,000		2,500,000
WW Capital Fund Total	31,955,974	1,731,500	33,687,474
Information Services Fund			
Program	2,046,844	42,000	2,088,844 ²
Contingency	75,000		75,000
Info Services Fund Total	2,121,844	42,000	2,163,844
Insurance Services Fund			
Program	1,194,320		1,194,320
Transfers	235,581		235,581
Contingency	250,000		250,000
Insurance Services Total	1,679,901	0	1,679,901
Fire District Transition Fund			
Program	5,331,925	47,950	5,379,875 ^{9, 10}
Contingency	0		0
Fire Dist Transition Fund Total	5,331,925	47,950	5,379,875

Fund, Dept and Budget Category	Proposed Budget Book	Changes	Updated Proposal	
Total City of McMinnville				
Program	79,174,730	2,994,649	82,169,379	1-4;6-10;12
Debt	3,876,061	0	3,876,061	
Transfers	11,600,716	9,956,583	21,557,299	5,6,12
Special Payments	5,134,553	0	5,134,553	
Contingency	7,310,500	0	7,310,500	
City of McMinnville	107,096,560	12,951,232	120,047,792	
 Unappropriated Ending Fund Balance				
General Fund	2,448,835	2,997,516	5,446,351	1, 6, 12
Grant and Assessment Fund	134,611		134,611	
Affordable Housing Fund	20,397		20,397	
TLT, Telco, Emerg Comm Fund:	83,346		83,346	
Street Fund	1,188,395		1,188,395	
Airport Maintenance Fund	390,938	(20,000)	370,938	8
Transportation Fund	3,051,463		3,051,463	
Park Development Fund	2,035,537		2,035,537	
Debt Service Fund	328,950		328,950	
Building Fund	1,378,597		1,378,597	
Wastewater Services + Capital	21,900,660		21,900,660	
Internal Service Funds	375,084	20,512	395,596	11, 13
Fire District Transition Fund	0		0	
	33,336,813	2,998,028	36,334,841	
 Total City of McMinnville Budget	140,433,373	15,949,260	156,382,633	

Fund, Dept and Budget Category	Proposed Budget Book	Changes	Updated Proposal
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Footnote description of reason for proposed update

- ¹ Police Department (PD) \$25,879 general services staff market adj, decreasing ending fund balance
- ² PD \$42,000 MDTs in police cars, offset by savings in FY23 so will have higher beginning fund balance
- ³ Senior Center donation, plans pending when and on what to spend funds
- ⁴ Splash Pad investment, offset by American Rescue Plan Act grant funding
- ⁵ Loan to Fire District should be from General Fund; Wastewater Capital Fire District loan budget items become interfund loans and interfund loan repayments from General Fund. The loan activity will be repaid by Dec 31, 2023 as originally planned. General Fund and Wastewater Capital Fund both have no change to the ending fund balance with this adjustment.
- ⁶ ARPA spend out in FY23 means that unspent funds will be held in committed ending fund balance in General Fund; projects carried out in other funds will need transfers out from General Fund to replace the ARPA revenue included in FY24 budget. General Fund unappropriated fund balance at year's end will increase by balance to be spent in future periods
- ⁷ FY23 anticipated purchases will happen in FY24, offset by higher FY24 beginning balance
- ⁸ FY24 investments in Oregon State Police leased building added to the annual budget, decreasing ending fund balance
- ⁹ Ambulance funded by ARPA will need additional 15k investment to change chassis due to supply chain issues
- ¹⁰ Additional costs identified - YCOM fees for rural fire dist share, DMV costs for transferred vehicles, volunteer retirement payment requires full year, not half year payment
- ¹¹ IS unappropriated fund balance increased by \$20k due to missed full ARPA reimbursement
- ¹² Transient Lodging Tax estimate is updated to be 10% over FY23 estimated, instead of 5% in previous budget version
- ¹³ Adjustment to match Insurance Services Fund revenue with operating department workers' comp expense; increase to ending fund

City of McMinnville

FY24 Proposed Budget Update Detail

UPDATED 6/12/2023

Line Item Detail		Proposed Budget Book	Changes	Updated Proposal	Notes
Fund 01 - General Fund					
Revenue					
<u>Beginning Balance</u>					
01-4001-90	Committed Beginning Balance	0	6,500,000	6,500,000	Estimate of committed funds that represent ARPA revenue replacement to be spent on projects as approved by Council in FY24 and beyond
01.4090	Beginning Fund Balance	5,443,120	42,000	5,485,120	MDTs for PD in FY24 with lower spending in FY23
<u>Intergovernmental Revenue</u>					
01-01-002-4546	American Rescue Plan Act (ARPA) Grant	6,000	(6,000)	0	ARPA rev becomes Committed Beginning Fund Bal
01-01-011-4546	American Rescue Plan Act (ARPA) Grant	57,000	(57,000)	0	ARPA rev becomes Committed Beginning Fund Bal
01-03-013-4546	American Rescue Plan Act (ARPA) Grant	157,938	(157,938)	0	ARPA rev becomes Committed Beginning Fund Bal
01-05-4546	American Rescue Plan Act (ARPA) Grant	600,000	(600,000)	0	ARPA rev becomes Committed Beginning Fund Bal
01-07-031-4546	American Rescue Plan Act (ARPA) Grant	2,000	(2,000)	0	ARPA rev becomes Committed Beginning Fund Bal
01-07-035-4546	American Rescue Plan Act (ARPA) Grant	246,824	(246,824)	0	ARPA rev becomes Committed Beginning Fund Bal
01-11-040-501-4546	American Rescue Plan Act (ARPA) Grant	25,000	(25,000)	0	ARPA rev becomes Committed Beginning Fund Bal
01-13-060-4546	American Rescue Plan Act (ARPA) Grant	32,920	(32,920)	0	ARPA rev becomes Committed Beginning Fund Bal
01-17-001-4546	American Rescue Plan Act (ARPA) Grant	100,000	(100,000)	0	ARPA rev becomes Committed Beginning Fund Bal
01-19-4546	American Rescue Plan Act (ARPA) Grant	554,000	390,900	944,900	Additional ARPA allocation for Splash Pad renovation
01-19-4546	American Rescue Plan Act (ARPA) Grant		(944,900)	(944,900)	ARPA rev becomes Committed Beginning Fund Bal
01-21-4546	American Rescue Plan Act (ARPA) Grant	150,000	(150,000)	0	ARPA rev becomes Committed Beginning Fund Bal
01-99-5029	McMinnville Fire District	55,000	4,378,426	4,433,426	Fire Dist Loan + interest repayment from McMinnville Fire District
<u>Miscellaneous Revenue</u>					
01-17-099-501-6420-45	Donations - Parks & Recreation Seniors	0	129,279	129,279	Senior Center donation received in FY23, plans pending when and on what to spend funds
<u>01-99 Non-departmental Transfers In</u>					
6900-07	Transfers In - Transient Lodging Tax	606,961	68,407	675,368	Higher revenue due to 10%, not 5% projection
6901-77	Transfers In - Interfund Debt Wastewater Capital	1,403,121	4,287,320	5,690,441	Interfund loan for Fire Dist Loan from Wastewater Capital to be repaid by Dec 31, 2023
General Fund Revenue Total Change			13,473,750		

Line Item Detail		Proposed Budget Book	Changes	Updated Proposal	Notes
Expenses					
<u>01-11-040-589 Police Department Chief's Office - Technology</u>					
8750-20	Capital Outlay Computer Charges Police	50,000	42,000	92,000	Added MDTs for vehicles
<u>01-11-043-501 Police Department Field Operations Admin</u>					
7000-05	Salaries & Wages Regular Full Time	141,824	9,115	150,939	
7300-05	Fringe Benefits FICA - Social Security	8,580	552	9,132	
7300-06	Fringe Benefits FICA - Medicare	2,056	133	2,189	
7300-15	Fringe Benefits PERS - OPSRP - IAP	43,767	2,813	46,580	Police Department general services staff market adjustment
7300-35	Fringe Benefits Workers' Compensation Insurance	3,971	255	4,226	
7300-45	Fringe Benefits Paid Family Leave City Share	522	33	555	
<u>01-11-046-501 Police Department Investigations and Support Admin</u>					
7000-05	Salaries & Wages Regular Full Time	260,664	9,169	269,833	
7300-05	Fringe Benefits FICA - Social Security	18,765	554	19,319	
7300-06	Fringe Benefits FICA - Medicare	4,497	133	4,630	
7300-15	Fringe Benefits PERS - OPSRP - IAP	94,838	2,831	97,669	Police Department general services staff market adjustment
7300-35	Fringe Benefits Workers' Compensation Insurance	8,764	257	9,021	
7300-45	Fringe Benefits Paid Family Leave City Share	1,117	34	1,151	
<u>01-17-99 Parks and Recreation - Senior Center</u>					
501-7680	Materials & Supplies - Donations	0	129,279	129,279	Senior Center donation received in FY23, plans pending when and on what to spend funds
<u>01-19 Park Maintenance</u>					
7750-04	Professional Services - Grants	0	95,000	95,000	Splash Pad related professional services
9300-02	Park Improvements Grants	414,000	295,900	709,900	Additional funds for Splash Pad capital improvements
<u>01-99 Non-departmental Special Payments</u>					
9394	Inter-Agency payment out	847,233	4,287,320	5,134,553	Fire Dist Loan (added to LOSAP payment out)
<u>01-99 Non-departmental Transfers Out</u>					
9700-08	Transfers Out - Affordable Housing	0	800,000	800,000	ARPA committed bal in Gen Fund only; transfer out equivalent of FY24 ARPA rev
9700-75	Transfers Out - Wastewater	0	100,000	100,000	ARPA committed bal in Gen Fund only; transfer out equivalent of FY24 ARPA rev
9700-80	Transfers Out - Info Services	0	70,680	70,680	ARPA committed bal in Gen Fund only; transfer out equivalent of FY24 ARPA rev
9700-99	Transfers Out - Fire Dist Transition	0	251,750	251,750	ARPA committed bal in Gen Fund only; transfer out equivalent of FY24 ARPA rev - increase due to later timing and 15k additional need
9701-77	Transfers Out - Interfund Debt Wastewater Capital	80,727	4,378,426	4,459,153	Interfund loan for Fire Dist Loan to be repaid by Dec 31, 2023
<u>01-99 Non-departmental Ending Fund Balances</u>					
01-99-9901-90	Designated End FB -General Fd - Committed	0	2,954,988	2,954,988	Estimate of committed funds remaining at FY24 year's end that represent ARPA revenue replacement to be spent on projects as approved by Council
9999	Unappropriated Ending Fd Balance	2,448,835	42,528	2,491,363	Police Department general services staff market adjustment & anticipate higher Transient Lodging tax net revenue transfer
General Fund Expense Total Change			13,473,750		
Fund 07 - Transient Lodging Tax					
Revenue					
4220	Transient Lodging Tax	1,926,977	228,023	2,155,000	Increase TLT projection to 10% from 5% year over year estimate
Transient Tax Revenue Total Change			228,023		
EXPENSE					
8017	Tourism and Promotion	1,318,616	159,616	1,478,232	Higher cost due to 10%, not 5% projection
9700-01	Transfer out to General Fund	606,961	68,407	675,368	Higher cost due to 10%, not 5% projection
Transient Tax Fund Expense Total Change			228,023		

Line Item Detail		Proposed Budget Book	Changes	Updated Proposal	Notes
Fund 08 - Affordable Housing Fund		Note: no change to appropriation as adjustment is only in revenue, not expenses			
Revenue					
<u>Intergovernmental Revenue</u>					
26-4546	American Rescue Plan Act (ARPA) Grant	800,000	(800,000)	0	ARPA rev becomes Committed Beginning Fund Bal in General Fund
<u>Transfers In</u>					
26-6900-01	Transfers In - General Fund	0	800,000	800,000	ARPA rev now transfer in from General Fund
Affordable Housing Revenue Total Change			0		
Fund 20 - Street					
Revenue					
<u>Beginning Balance</u>					
4090	Beginning Fund Balance	1,968,792	62,000	2,030,792	Pavement associated activities in FY23 deferred to FY24 so Beg Bal is higher
Street Revenue Total Change			62,000		
EXPENSE					
7750	Professional Services	15,000	12,000	27,000	Pavement rating moved to FY24
7780-12	Contract Services Street Maintenance	461,500	50,000	511,500	Pavement repairs moved to FY24
Street Fund Expense Total Change			62,000		
Fund 25 - Airport Maintenance					
EXPENSE					
7740-10	Rental Property Repair & Maint OSP	146,120	20,000	166,120	Repair HVAC roof unit #3 and #5
9999	Unappropriated Ending Fd Balance	390,938	(20,000)	370,938	Reduce ending fund balance as offset to added repair
Airport Fund Expense Total Change			0		
Fund 45 - Transportation					
Revenue					
<u>Beginning Balance</u>					
4090	Beginning Fund Balance	549,063	310,000	859,063	Activities in FY23 (listed below) deferred to FY24 so Beg Bal is higher
Transportation Revenue Total Change			310,000		
EXPENSE					
7750	Professional Services	131,900	55,000	186,900	Meadows/Baker Creek Road RRFB design work in FY24
7660-10	Professional Svcs - Plan/Study Transportation System Plan	400,000	50,000	450,000	Transportation planning project moved to FY24
7770-20	Professional Services - Projects Baker Cr Rd & Michelbook signal	0	60,000	60,000	Baker Creek/Michelbook signal design project moved to FY24
9030-12	Street Improvements Pedestrian & Safety	0	145,000	145,000	Street Improvements for Pedestrian Safety project moved to FY24
Transportation Fund Expense Total Change			310,000		
Fund 75 - Wastewater Services					
Revenue					
<u>Beginning Balance</u>					
4090	Beginning Fund Balance	3,285,046	33,525	3,318,571	GIS mapping FY23 deferred to FY24 so Beg Bal is higher
<u>Intergovernmental Revenue</u>					
78-325-4546	American Rescue Plan Act (ARPA) Grant	100,000	(100,000)	0	ARPA rev becomes Committed Beginning Fund Bal in General Fund
<u>Transfers In</u>					
75-99-6900.01	Transfers In - General Fund	0	100,000	100,000	ARPA rev now transfer in from General Fund
Wastewater Services Revenue Total Change			33,525		
EXPENSE					
78-325-7750-43	Professional Services Stormwater	200,000	33,525	233,525	Stormwater GIS mapping and utility study partially moved to FY24
Wastewater Services Fund Expense Total Change			33,525		

Line Item Detail		Proposed Budget Book	Changes	Updated Proposal	Notes
Fund 77 - Wastewater Capital					
Revenue					
<u>Beginning Balance</u>					
4090	Beginning Fund Balance	39,332,565	1,731,500	41,064,065	Activities in FY23 (listed below in expense) deferred to FY24 so Beg Bal is higher
<u>Intergovernmental Revenue</u>					
5080-05	Inter-Agency Loan Repayment Principal	4,364,222	(4,287,320)	76,902	WW Capital loan is to General Fund with internal borrowing, not to Fire Dist; balance is Fire Dist payment for FY21 Fire Dept internal borrowing
5080-10	Inter-Agency Loan Repayment Interest	91,106	(91,106)	0	WW Capital loan is to General Fund with internal borrowing, not to Fire Dist
<u>Transfers In</u>					
6901-01	Transfers In - Interfund Debt General Fund	80,727	4,378,426	4,459,153	Interfund loan for Fire Dist Loan to be repaid by Dec 31, 2023
Wastewater Capital Revenue Total Change			1,731,500		
EXPENSE					
7770-05	Professional Services - Projects Master Plan Update	1,000,000	1,050,000	2,050,000	Master planning work largely moved to FY24
7770-59	Professional Services - Projects Admin Building Addition/Upgrade	1,000,000	21,500	1,021,500	Balance of administrative space needs project to be completed in FY24
8710	Equipment	1,000,000	660,000	1,660,000	Planned FY23 purchases moved to FY24: two generators, pump and swaploader/dump truck
9395	Inter-Agency Loan	4,287,320	(4,287,320)	0	Loan not direct to Fire Dist, update is an interfund loan to General Fund
9701-01	Transfers Out - Interfund Debt General Fund	1,403,121	4,287,320	5,690,441	Interfund loan for Fire Dist Loan from Wastewater Capital to be repaid by Dec 31, 2023
Wastewater Capital Fund Expense Total Change			1,731,500		
Fund 80 - Information Services					
Revenue					
<u>Intergovernmental Revenue</u>					
4546	American Rescue Plan Act (ARPA) Grant	50,680	(50,680)	0	ARPA rev becomes Committed Beginning Fund Bal in General Fund
<u>Charges for Services</u>					
6000-01	Charges for Equipment & Services General Fund	795,711	42,000	837,711	Added MDTs for police vehicles
<u>Transfers In</u>					
6900-01	Transfers In - General Fund	0	50,680	50,680	ARPA rev now transfer in from General Fund
6900-01	Transfers In - General Fund	0	20,000	20,000	Missed including full ARPA reimb by 20k for one project
Information Services Revenue Total Change			62,000		
EXPENSE					
8750-20	Capital Outlay - Police	50,000	42,000	92,000	Added MDTs for police vehicles
9999	Unappropriated Ending Fd Balance	66,754	20,000	86,754	Missed 20k ARPA reimb results in higher ending fund balance
Information Services Fund Expense Total Change			62,000		
Fund 85 - Insurance Services					
Revenue					
<u>Charges for Services</u>					
6070	Workers' Compensation Insurance	404,807	512	405,319	Police Department general services staff market adjustment
Insurance Services Revenue Total Change			512		
EXPENSE					
9999	Unappropriated Ending Fd Balance	293,255	512	293,767	Police Department general services staff market adjustment
Insurance Services Fund Expense Total Change			512		

Line Item Detail		Proposed Budget Book	Changes	Updated Proposal	Notes
Fund 99 - Fire District Transition					
Revenue					
<u>Intergovernmental Revenue</u>					
79-4546	American Rescue Plan Act (ARPA) Grant	212,000	(212,000)	0	ARPA rev becomes Committed Beginning Fund Bal in General Fund
99-5029	McMinnville Fire District	3,838,342	32,950	3,871,292	Added costs (listed below) mean higher reimbursement required from Fire Dist
99-5029	McMinnville Fire District		(24,750)	(24,750)	Missed full ARPA reimb meant fire dist payment required was too high by that amount
<u>Transfers In</u>					
99-6900.01	Transfers In - General Fund	0	212,000	212,000	ARPA rev now transfer in from General Fund
99-6900.01	Transfers In - General Fund		24,750	24,750	Missed including ARPA reimb due to delay ambulance delivery timing
99-6900.01	Transfers In - General Fund	0	15,000	15,000	Increase due to 15k additional cost for ambulance
Fire Dist Transition Revenue Total Change			47,950		
EXPENSE					
70-8180-05	YCOM Other Gov Services	26,250	3,080	29,330	YCOM contrib former rural fire dist
79-8180-05	YCOM Other Gov Services	48,750	5,720	54,470	YCOM contrib former rural fire dist
70-7400-15	Fringe Benefits - Volunteers Fire Volunteer LOSA - Current	15,000	15,000	30,000	Vol retirement requires full year, not half year payment
70-7400-25	Fringe Benefits - Volunteers Volunteer Accident Insurance	3,750	3,750	7,500	Vol retirement requires full year, not half year payment
79-7750	Professional Services	120,970	1,400	122,370	OHA licensing fees for vehicle asset transfers
70-7800	M & S Equipment	3,000	3,000	6,000	DMV licensing fees for vehicle asset transfers
79-7800	M & S Equipment	6,000	1,000	7,000	DMV licensing fees for vehicle asset transfers
79-8850-15	Vehicles Grants	236,750	15,000	251,750	Increase due to 15k additional cost for ambulance
Fire Dist Transition Fund Expense Total Change			47,950		
Total additional proposed appropriations			15,949,260		