



2005 – 2006 Proposed Budget --- Budget Summary General Fund – Resources

2005 – 2006 General Fund - Resources Budget Highlights

- **Beginning Fund Balance** --- Increase of \$425,000 over budgeted July 1, 2004 Beginning Fund Balance.
- **Property Taxes - Current** --- 50% allocation of the City's \$5.02 operating permanent rate.
 - 3% maximum assessed value increase of Measure 47/50 limit on established property, allocated to the General Fund.
 - Note: If assessed values grow by more than 3%, additional property tax revenues allocated to the Capital Improvement Fund.
- **McMinnville Water & Light Payment In-Lieu of Tax** --- \$100,000 revenue increase.
 - Cascade Steel Rolling Mills payment in-lieu of tax may increase by only 3% per year due to May 2003 City Council Resolution #2003 – 14. This special limit is scheduled to be reviewed by City Council in May 2006.
- **Building Permit Fees** --- Reduction of building permit revenue by 10% is proposed for implementation during 2005 – 2006. The fee reduction will necessitate building code changes and fee programming changes, which hopefully can be accomplished by July 1, 2005.
- **Planning Fees** --- Fees adjusted annually by the December 31 Portland CPI-W annual cost of living increase.
- **School Resource Officers (SRO)** --- Starting January 1, 2004 a Middle School - School Resource Officer was added, along with the High School - School Resource Office. The Middle School SRO splits his time between both middle schools.

- **Transfers From Other Funds** --- Changes:
 - **Transfer from Fire Fund** --- Transfer eliminated due to an accounting methodology change. Fire Fund transfer to support the Emergency Communications Fund, which pays part of the City's Yamhill Communication Agency's (YCOM) member contribution, will be transferred directly to the Emergency Communications Fund in the 2005 – 2006 Proposed Budget.
 - **Transfer from Ambulance Fund** --- Transfer eliminated due to an accounting methodology change. Ambulance Fund transfer to support the Emergency Communications Fund, which pays part of the City's YCOM member contribution, will be transferred directly to the Emergency Communications in the 2005 – 2006 Proposed Budget.
 - **Transfer from Emergency Communications Fund** --- transfer eliminated.

Short- and Long-Term Issues

- **Short-Term Issues** --- Addressed by 2005 – 2006 Proposed Budget.
- **Long-Term Issues** --- Continued ability to finance General Fund services at present service levels.



General Fund - Resources --- Historical Highlights

1876 McMinnville incorporates as a town on October 20, 1876 with a Board of Trustees.

1882 McMinnville incorporates as a city with a Mayor and City Council.



1916 Voters establish original operating property tax base which could rise 6% per year and by 1988, the last year of the levy, has risen to \$257,070.

1980 First library operations 3-year serial levy passed - \$45,000 per year.

1985 Second library operations 3-year serial levy passed - \$65,000 per year.

1986 First police, library, and transportation 3-year serial levy passed. - \$300,000 per year.

1988 March election passed library operations 1-year serial levy - \$80,000 per year.

1988 November 1988 general election, "Life McMinnville Style" new tax base passed - \$1,775,000. Replaced original City tax base and several serial levies routinely used to supplement operations for police, library, transportation, street repair, traffic signals, community center operations, and parks and recreation.



1990 November 1990 general election, Oregon voters passed Measure 5 limiting non-school property tax rates to \$10.00 per thousand of assessed value.

1996 November 1996, Oregon voters passed Measure 47 rolling back assessed values two years and limiting yearly assessed value increases to 3% unless significant improvements made to property.

1997 January and February 1997, City Council, Budget Committee, and Department Heads review city provided services and develop a budget reduction plan to address Measure 47/50 which included significant budget cuts and fee increases.

1997 May 1997, Oregon voters passed Measure 50 to "clean up" Measure 47 inconsistencies. Measure 50 established district permanent tax rates to be computed by the infamous "black box".



1997 Fall 1997, City receives results of Measure 47/50 "black box" - City's permanent rate \$5.02

2000 First year City levies entire \$5.02 per thousand assessed value permanent rate.

2002 November 2002 general election local option levy proposal of \$1.78 per thousand of assessed value fails.



General Fund - Resources --- Historical Highlights

2003 Due to extreme financial pressures in the steel industry and rising power costs, Cascade Steel Rolling Mills requests a limit heavy industrial user class franchise fee growth to 2002 – 2003 plus 3% annual growth. City Council ratifies request with Resolution 2003-14 which calls for review in May 2006.

GENERAL FUND

2005-06

10-May-05

01	00	ACTUAL 2002-03	ACTUAL 2003-04	BUDGET 2004-05		NUMBER OF EMPLOYEES	PROPOSED 2005-06	APPROVED 2005-06	ADOPTED 2005-06
RESOURCES									
<u>BEGINNING FUND BALANCE</u>									
		0	0	0	60000-02		0.00	0	0
		0	0	245,000	60000-03		0.00	459,000	0
					DESIGNATED BEGIN FUND BALANCE: DBFB - PERS RESERVE Estimated PERS designated cash carryover at July 1, 2005 discloses estimated accumulation of PERS reserves "saved" to off-set possible successful court challenges to PERS 2003 legislation. Amount which had been designated was 5.87% of covered payroll which was the difference between the original estimated PERS rate and the revised PERS rate which went into affect July 1, 2003 after the PERS 2003 legislative reform.				
					Budget Note: After the March 2005 Supreme Court decisions, PERS Designated Fund Balance reserve will be eliminated during the 2005 - 2006 fiscal year.				
		23,230	23,230	23,230	60000-13		0.00	23,230	0
					DBFB - LIBRARY ENDOWMENT-RET Beginning, July 1, 2002, the Lanouette Nonexpendable Trust corpus endowed to support library children's programs is accounted for as a Designated Fund Balance in the General Fund and the interest is calculated as a separate revenue account in the General Fund, Interest - Library Endowment, Account #01-60151-03.				
		-49,203	98,750	350,000	60000-15		0.00	410,000	0
					DBFB - BUILDING DIVISION Estimated Building Division designated cash carryover at July 1, 2005 discloses estimated accumulation of building fees over costs since the statutory requirement to track the use of building fees				
		2,560,357	2,621,176	2,875,000	60001-00		0.00	3,300,000	0
					BEGINNING FUND BALANCE Estimated July 1, 2005 undesignated cash carryover from the 2004 - 2005 fiscal year.				
		2,534,384	2,743,156	3,493,230	TOTAL BEGINNING FUND BALANCE		0.00	4,192,230	0
<u>TAXES</u>									
		3,328,537	3,385,170	3,403,400	60005-00		0.00	3,505,502	0
					PROPERTY TAXES - CURRENT 3,810,328 2005-2006 General Fund operating property tax levy allocation --- 50% (304,826) Less: Uncollectible taxes - 8% 3,505,502 2005-2006 Current Property Taxes				
		167,873	127,550	100,000	60006-00		0.00	130,000	0
					PROPERTY TAXES - PRIOR Collections on delinquent property taxes due from prior year General Fund property tax levies.				
		3,496,410	3,512,720	3,503,400	TOTAL TAXES		0.00	3,635,502	0
<u>LICENSES & PERMITS</u>									

GENERAL FUND

2005-06

10-May-05

01	00	ACTUAL 2002-03	ACTUAL 2003-04	BUDGET 2004-05		NUMBER OF EMPLOYEES	PROPOSED 2005-06	APPROVED 2005-06	ADOPTED 2005-06
		2,848	3,444	2,750	60011-00 LICENSES & PERMITS - MISC	0.00	3,000	0	0
					Finance Department Collects per license:				
					25 Liquor License endorsement per year				
					Police Department Collects per license, application, or permit:				
					50 Tax Service License per year				
					5 Taxi Driver Permit per year				
					3 Bicycle License for three years - General Fund allocation				
					2 Downtown Commercial or Service Vehicle Permit per month				
					20 Dance Application				
					50 Dance License - maximum one year fee \$100				
					50 Pawn Broker per year				
		0	0	0	60015-00 FRANCHISE FEES:	0.00	0	0	0
		1,495,216	1,566,374	1,575,000	60015-01 MCMINNVILLE WATER & LIGHT	0.00	1,675,000	0	0
					McMinnville Water and Light Department payment-in-lieu-of property tax:				
					6% Residential, commercial, and "regular" industrial users				
					3% Special class of heavy industrial users - presently only Cascade Steel Rolling Mills and Liquide Air				
		84,108	76,179	67,500	60015-03 VERIZON NW	0.00	55,000	0	0
					Verizon Telephone franchise fee original 4% allocation with additional E-911 3% franchise fee dedicated to the Emergency Communications Fund.				
		108,424	111,343	105,000	60015-05 COMCAST COMMUNICATIONS	0.00	110,000	0	0
					General Fund Comcast Communications 2.75% franchise fee allocation with the remaining 2.25% franchise fee allocated to the Telecommunications Fund to support McMinnville Community Media's operation of public access Channel 11.				
		92,359	94,826	95,000	60015-07 WESTERN OR WASTE - VALLEY	0.00	100,000	0	0
					Western Oregon Waste - Valley waste collection franchise fee is 5%.				
		97,653	92,883	100,000	60015-09 NORTHWEST NATURAL	0.00	110,000	0	0
					NW Natural gas franchise fee is 3%.				
		0	0	0	60021-00 BUILDING FEES:	0.00	0	0	0
					Building fee revenues are accounted for in sub-account #'s 01-00-60021-01, -03, -05, -07 and -09.				
		419,039	532,460	360,000	60021-01 BUILDING PERMIT FEES	0.00	400,000	0	0
					Building plan review and permit fees; also, fire and life safety plan review fees.				
					Budget Note: Proposed Budget reflects Building Division proposal to reduce building permit revenue by 10%. This fee reduction will necessitate building code changes and fee programming changes which hopefully can be accomplished by the beginning of the fiscal year so the fee reduction can become effective July 1, 2005.				
		30,178	49,186	36,200	60021-03 MECHANICAL PERMIT FEES	0.00	40,000	0	0
					Mechanical plan review and permit fees.				

GENERAL FUND

2005-06

10-May-05

01	00	ACTUAL 2002-03	ACTUAL 2003-04	BUDGET 2004-05		NUMBER OF EMPLOYEES	PROPOSED 2005-06	APPROVED 2005-06	ADOPTED 2005-06
		100,671	126,428	90,000	60021-05 PLUMBING PERMIT FEES Plumbing plan review and permit fees.	0.00	98,000	0	0
		1,905	1,935	1,200	60021-07 MOBILE HOME PERMIT FEES Manufactured home setup permit fees including mobile home park plan review and permit fees.	0.00	3,600	0	0
		3,161	2,314	1,420	60021-09 MISCELLANEOUS PERMIT FEES Miscellaneous Building Division charges including sidewalk, driveway, and re-inspection fees.	0.00	2,100	0	0
		25,539	45,050	40,000	60027-00 PLANNING FEES Zone change, comprehensive plan map amendment, annexation, subdivision, conditional use permit, variance, land partition, special permit, home occupation, and appeal fees comprise planning fee revenue. Planning fees are adjusted annually to reflect changes in the prior year's consumer price index (CPI-W).	0.00	45,000	0	0
		3,171	0	10,000	60027-01 ELECTION FEES - ANNEXATIONS Annexation measure developer "deposit" for the November 2005 election.	0.00	10,000	0	0
		2,464,272	2,702,422	2,484,070	TOTAL LICENSES & PERMITS	0.00	2,651,700	0	0
					<u>CHARGES FOR SERVICES</u>				
		10,968	10,745	8,400	60039-00 LIBRARY-OUTSIDE CITY USER FEE \$60 per household, per year as determined by the Chemeketa Cooperative Regional Library System Advisory Council to reflect "equity" and accommodate the difference between City library tax rate and county resident Chemeketa Community College tax rate dedicated to the regional library.	0.00	6,000	0	0
		101,962	140,286	75,000	60043-00 ENGINEERING FEES Developer charges for City inspection and plan review of development projects at the rate of 5% for first \$100,000 and 3% over \$100,000 of project costs. Also includes \$500 per month from the Water and Light Department.	0.00	75,000	0	0
		16,412	15,506	15,000	60055-00 POLICE FEES Fees charged per service: 25 Tape playback or recording per listen or per copy 5 Photocopy per police report 15 Non-criminal fingerprinting per fingerprint card 50 Impounded vehicle towing 5 Taxi permit	0.00	13,000	0	0
		0	9,625	17,500	60060-00 ON-LINE LIEN SEARCH FEES Internet City lien search functionality allows title companies to check any city property for outstanding property liens through the internet. Title companies are billed monthly, \$25 per lien search. Implemented December 2003.	0.00	20,000	0	0

GENERAL FUND

2005-06

10-May-05

01	00	ACTUAL 2002-03	ACTUAL 2003-04	BUDGET 2004-05		NUMBER OF EMPLOYEES	PROPOSED 2005-06	APPROVED 2005-06	ADOPTED 2005-06
		129,342	176,162	115,900	TOTAL CHARGES FOR SERVICES	0.00	114,000	0	0
					<u>FINES & FORFEITURES</u>				
		15,000	15,000	15,000	60072-00 DRUG FORFEITURES - STATE Money received from civil drug forfeitures acquired through the state courts and the use of the money is restricted to drug enforcement and drug prevention efforts. Money from this account funds the City's YCINT (Yamhill County Interagency Narcotic Team) detective's training, equipment, transportation, and costs incurred in YCINT narcotic investigations.	0.00	15,000	0	0
		0	18,140	0	60072-01 DRUG FORFEITURES - FEDERAL All federal forfeiture funds were used 2003 - 2004.	0.00	0	0	0
		0	0	0	60073-00 MUNICIPAL COURT:	0.00	0	0	0
		38,546	12,626	40,000	60073-11 MC - PARKING TICKETS Police officer parking citations and downtown parking patrol revenue.	0.00	40,000	0	0
		338,584	433,285	480,000	60073-21 MC - FINES & BAIL FORFEITURE 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. Of the \$611,000 total Municipal Court collections in 2003-04, \$138,000 (23%) was paid to the State of Oregon; \$13,000 (2%) was paid to Yamhill County Sheriff's Office; and the City of McMinnville retained \$460,000 (75%). Of the \$460,000 retained by the City, ~\$426,500 was MC - Fines and Bail Forfeitures, ~\$7,500 was Circuit Court Revenue, ~\$21,500 was Peer Court Assessments, Account #01-00-60073-31, and ~\$4,500 was Court Appointed Attorney Fees, Account #01-00-60073-41. The monthly payments to the State of Oregon and Yamhill County are specific assessments designated in the Oregon Revised Statutes depending on the citation bail and charge.	0.00	500,000	0	0
		11,537	21,435	24,000	60073-31 MC - PEER COURT ASSESSMENT Unitary assessments are generated on each Municipal Court citation issued by the Police Department at \$10 per citation. The peer court assessment was adopted by the City Council in June 2002 to help fund the Peer Court Program.	0.00	24,000	0	0
		7,668	4,516	5,000	60073-41 MC - CT APPOINTED ATTNY FEES Municipal Court defendants charged with misdemeanors must be provided an attorney at City of McMinnville expense if the defendants allege they can not afford to hire counsel. Whenever possible, Judge Kinney requires defendants to reimburse the City for court-appointed attorney costs, PS - Court Appointed Attorneys, Account #01-09-80611-07.	0.00	2,000	0	0
		25,191	22,942	20,000	60075-00 LIBRARY FINES & LOST BOOKS Overdue Fines --- Adult material - 25 cents per day per item Children material - 10 cents per day per item Lost Materials Fine --- \$2 processing fee added to lost material cost	0.00	20,000	0	0
		436,526	527,944	584,000	TOTAL FINES & FORFEITURES	0.00	601,000	0	0

INTERGOVERNMENTAL REVENUES

GENERAL FUND

2005-06

10-May-05

01 00	ACTUAL 2002-03	ACTUAL 2003-04	BUDGET 2004-05		NUMBER OF EMPLOYEES	PROPOSED 2005-06	APPROVED 2005-06	ADOPTED 2005-06
	55,523	51,907	55,000	60103-00 STATE CIGARETTE TAXES	0.00	55,000	0	0
				Statutory distribution of 2 cents of the 68 cents of state imposed tax on cigarette sales which is distributed monthly on a per capita basis to cities.				
	166,836	177,456	170,000	60105-00 STATE REVENUE SHARING	0.00	190,000	0	0
				Statutory distribution of 14% of the OLCC tax distributed quarterly to Oregon cities on a formula basis which compares populations, per capita incomes, and consolidated property tax levies.				
	246,831	256,009	255,000	60109-00 STATE LIQUOR TAXES	0.00	260,000	0	0
				Statutory distribution of 20% of the OLCC tax which is distributed monthly on a per capita basis to cities.				
	0	0	0	60112-00 INT GOV REV GRANTS - LIBRARY	0.00	0	0	0
	4,173	4,360	4,360	60113-00 STATE AID GRANT - LIBRARY	0.00	4,360	0	0
				Provided by the Oregon State Library on a per capita basis to all libraries which have not cut total expenditures for library services in the previous three-year period. The 2003 Oregon Legislature placed a moratorium on the "no cut" rule just for the 2004 - 2005 budget year, and will likely continue this rule. Grant funds expended through Extra Help - State Aid Grant, Account #01-13-80385-11 and State Grant Materials, Account #01-13-80613-00.				
	0	1,994	5,480	60115-00 LSTA GRANT - LIBRARY	0.00	0	0	0
	26,200	27,500	27,700	60121-01 YCOM - ACCOUNTING	0.00	28,700	0	0
				Reimbursement from Yamhill Communications Agency for accounting services provided by the City's Finance Director, Senior Accountant, Accounts Payable/Accounts Receivable Accountant, Payroll Accountant, and Technical Services Accountant.				
	2,200	2,250	2,700	60121-03 YCOM - LEGAL	0.00	2,900	0	0
				Reimbursement from Yamhill Communications Agency for legal services provided by the City Attorney.				
	0	0	0	60125-00 PEER COURT:	0.00	0	0	0
	74,031	92,640	118,000	60125-11 PC - COUNTY JUVENILE DEPT	0.00	105,000	0	0
				40,000 Juvenile Department General Fund 25,000 JCP Prevention Funds 10,000 JAIBG Grant Funds 30,000 Carryover of Peer Court prior year funding				
	15,000	15,000	15,000	60125-31 PC - CITY OF NEWBERG	0.00	17,000	0	0
				City of Newberg's support of the Newberg/Dundee Peer Court Program.				
	43,280	43,500	44,150	60126-00 W&L - ECONOMIC DEVELOPMENT	0.00	45,340	0	0
				McMinnville Water and Light Department economic development support which helps to fund City economic development functions and Planning Department current and long-range planning activities.				
	56,379	74,314	74,300	60129-00 CCRLS - LIBRARY	0.00	85,900	0	0
				Chemeketa Cooperative Regional Library Service (CCRLS) reimburses cities for library service use for people who live outside the City service area (generally the school district boundaries) and pays each library within CCRLS money to equalize the property tax disparity between what City residents pay for library service and what county residents pay.				

GENERAL FUND

2005-06

10-May-05

01	00	ACTUAL 2002-03	ACTUAL 2003-04	BUDGET 2004-05		NUMBER OF EMPLOYEES	PROPOSED 2005-06	APPROVED 2005-06	ADOPTED 2005-06
		0	0	0	60131-00 SCHOOL DISTRICT #40 - SRO:	0.00	0	0	0
					School District #40 reimburses the City for 50% of School Resource Officers' salaries and fringe benefit costs for the nine-month school year.				
		31,514	30,504	32,500	60131-01 SD#40 - HIGH SCHOOL SRO	0.00	37,000	0	0
					Robert Harmon				
		0	0	0	60131-03 SD#40 - MIDDLE SCHOOL SRO	0.00	33,000	0	0
					Marshall Roache				
		0	580	0	60135-00 MISCELLANEOUS GRANTS - POLICE	0.00	0	0	0
		0	0	0	60137-00 INTERGOVERNMENT GRANT - POLICE	0.00	0	0	0
					Grant monies spent through various Police Department accounts with specific grant designations.				
					LLEBG Local Law Enforcement Block Grants reimburse 90% of costs designated during the grant public hearing.				
					BVP Bulletproof Vest Partnership Grants reimburse 50% of bulletproof vest purchases.				
		503	2,404	3,000	60137-03 YCINT - ERAD GRANT	0.00	3,000	0	0
		0	0	0	60137-68 2004 BVP GRANT	0.00	0	0	0
		0	0	0	60137-69 2005 BVP GRANT	0.00	7,800	0	0
					Federal Bulletproof Vest Partnership Grant funds 50% of body armor purchased in Account #01-07-80681-01 and #01-07-80693-69.				
		4,824	1,041	0	60137-91 2001 LLEB GRANT	0.00	0	0	0
		0	6,192	2,795	60137-92 2002 LLEB GRANT	0.00	0	0	0
		0	0	0	60137-93 2003 LLEB GRANT	0.00	3,518	0	0
		727,294	787,651	809,985	TOTAL INTERGOVERNMENTAL REVENUES	0.00	878,518	0	0
					<u>MISCELLANEOUS</u>				
		52,917	46,136	30,900	60151-00 INTEREST:	0.00	76,000	0	0
		0	173	100	60151-01 INTEREST - LLEBG	0.00	200	0	0
		295	300	200	60151-03 INTEREST - LIBRARY ENDOWMENT	0.00	500	0	0
					The Lanouette Trust interest earnings specifically endowed to support library children's programs through Children's Programs Trust, Account #01-13-80465-00.				
		0	0	0	60155-00 PROPERTY RENTAL:	0.00	0	0	0
		8,826	8,974	9,180	60155-01 PROPERTY RENTAL - C OF C	0.00	9,375	0	0
					Chamber of Commerce monthly rental income will average approximately \$790 per month depending on the CPI-W rise through June 30, 2005.				

GENERAL FUND

2005-06

10-May-05

01 00	ACTUAL 2002-03	ACTUAL 2003-04	BUDGET 2004-05		NUMBER OF EMPLOYEES	PROPOSED 2005-06	APPROVED 2005-06	ADOPTED 2005-06
	10,140	12,840	12,840	60155-03 PROPERTY RENTAL - PARKING LT	0.00	13,225	0	0
				3,900 Chevron pollution abatement site				
				9,685 Cornerstone Coffee kiosk - Abba Java				
				(360) Abba Java Downtown Economic Improvement District Assessment --- Special Assessment Fund allocation per City Council				
	1,600	0	0	60155-05 PROPERTY RENTAL - ELLIOTT	0.00	0	0	0
				Elliott property located at the corner of 2nd and Adams is no longer rented.				
	0	0	0	60158-00 MISCELLANEOUS GRANTS - POLICE	0.00	0	0	0
	44,000	0	0	60158-42 PEER COURT GRANT - POLICE	0.00	0	0	0
	0	0	0	60159-00 MISCELLANEOUS GRANTS - LIBRARY	0.00	0	0	0
	1,000	0	0	60159-09 LOCAL GRANTS - LIBRARY	0.00	12,240	0	0
				\$25,000 grant from Spirit Mountain Community Fund to create a Homework Help Center for Teens at the Library. Grant runs from 1/27/05 to 1/26/06 and includes a 19 hour/week Librarian I to develop the program and assist teens with their assignments. Grant also purchases 4 PCs with workstations, program marketing, and miscellaneous supplies.				
	15,995	0	0	60159-13 GATES GRANT - LIBRARY	0.00	0	0	0
	635	4,376	6,500	60161-00 DONATIONS - LIBRARY	0.00	500	0	0
				Memorial gift and general library donations received for the purchase of additions to the library collection expended from Books - Donations, Account #01-13-80661-00; M&S Donations - Equip, Account #01-13-80691-01; and M&S Donations - Building, Account #01-13-80691-03.				
	0	0	2,400	60161-01 DONATIONS - BOOKMOBILE	0.00	2,400	0	0
				Library donations that fund collection development on the Children's Bookmobile..				
	0	0	0	60161-03 DONATIONS - LIBRARY FOUNDATN	0.00	12,000	0	0
				Library Foundation of McMinnville donations of shelving, equipment, and additional lighting for the				
	1,532	544	1,000	60162-00 DONATIONS - POLICE	0.00	1,500	0	0
				Donations received to support special Police Department programs expended from M&S - Donations, Account #01-07-80464-00.				
	4,531	0	0	60163-00 DONATIONS - DARE	0.00	0	0	0
	1,364	33	1,500	60163-42 DONATIONS - PEER COURT	0.00	1,500	0	0
				Community donations to support the Peer Court Program expended from M&S Donations - Peer Court, Account #01-07-80464-42.				
	828	480	500	60167-00 OTHER INCOME:	0.00	3,300	0	0
				Copy machine charges, city map sales, and other miscellaneous revenues and City Hall overhead lighting retrofit energy credits and incentives.				
	9,046	2,573	1,500	60167-05 OTHER INCOME - ADMIN & FIN	0.00	1,250	0	0
				Miscellaneous Finance Department collections, primarily check reissuance fees.				

GENERAL FUND

2005-06

10-May-05

01	00								
	ACTUAL	ACTUAL	BUDGET			NUMBER OF	PROPOSED	APPROVED	ADOPTED
	2002-03	2003-04	2004-05			EMPLOYEES	2005-06	2005-06	2005-06
	20,032	19,724	17,500	60167-07	OTHER INCOME - POLICE	0.00	17,500	0	0
					Miscellaneous police revenue including Police Department unclaimed property surplus property sale and police officer witness fees for appearing in other than Municipal Court such as before the Grand Jury or Circuit Court.				
	7,957	2,504	0	60167-08	OTHER INCOME - PD LIGHT DUTY	0.00	0	0	0
					State of Oregon Employer-at-Injury Program pays 50% of light duty wages for any employee placed on an official light duty job after a worker's compensation injury for up to three months.				
	4,700	5,082	3,500	60167-13	OTHER INCOME - LIBRARY	0.00	9,000	0	0
					Miscellaneous library revenues including CCRLS reimbursement for postage charge on inter-library loans, public access computer terminal printing fees, public access copy machine copy fees, and miscellaneous library revenues.				
	185,398	103,739	87,620		TOTAL MISCELLANEOUS	0.00	160,490	0	0
					<u>TRANSFERS FROM OTHER FUNDS</u>				
	0	0	0	60176-00	FIRE FUND:	0.00	0	0	0
	33,013	28,292	24,563	60176-01	FIRE FD - ADMIN & FINANCE	0.00	32,815	0	0
					Transfer from Fire Fund for personnel cost allocations for administration and finance services.				
	28,438	32,800	37,175	60176-03	FIRE FD - COMMUNICATIONS	0.00	0	0	0
					The Fire Fund transfer that supports YCOM fire dispatching is now transferred directly from the Fire Fund to the Emergency Communications Fund, #25-00-80902-00.				
	0	0	0	60177-00	PARKS & RECREATION FUND:	0.00	0	0	0
	56,213	64,726	62,712	60177-01	P&R FUND - ADM FIN CD PL	0.00	77,344	0	0
					Transfer from Parks & Recreation Fund for personnel cost allocations for administration, finance, Community Development Director management of park maintenance, and planning services.				
	0	0	0	60178-00	EMERGENCY COMMUNICATIONS FUND:	0.00	0	0	0
	7,525	7,634	5,986	60178-01	EM COM FD - ADMIN & FINANCE	0.00	0	0	0
					Transfer from Emergency Communications Fund for personnel cost allocations for administration and finance services has been eliminated since the General and Fire Funds are primarily funded through property taxes and the Ambulance Fund now receives a property tax subsidy.				
	0	0	0	60180-00	TRANSPORTATION FUND:	0.00	0	0	0
	72,493	76,875	78,097	60180-01	TRANS FD - ADM FIN ENG PL	0.00	83,733	0	0
					Transfer from Transportation Fund for personnel cost allocations for administration, finance, engineering, and planning services.				
	131,544	131,813	131,122	60181-00	SEWER FD - ADM FIN ENG & PLN	0.00	170,417	0	0
					Transfer from Sewer Fund for personnel cost allocations for administration, finance, engineering, and planning services.				

GENERAL FUND

2005-06

10-May-05

01	00	ACTUAL 2002-03	ACTUAL 2003-04	BUDGET 2004-05		NUMBER OF EMPLOYEES	PROPOSED 2005-06	APPROVED 2005-06	ADOPTED 2005-06
		103,171	100,508	101,357	60182-00 SEWER CAP FD - ADMIN FIN & ENG	0.00	99,186	0	0
					Transfer from Sewer Capital Fund for personnel cost allocations for administration, finance, and engineering services.				
		0	0	0	60183-00 INSURANCE RESERVE FUND:	0.00	0	0	0
		34,988	40,593	40,842	60183-01 INS RES FD - ADMIN & FINANCE	0.00	41,401	0	0
					Transfer from Insurance Reserve Fund for personnel cost allocations for administration and finance services.				
		0	0	1,290	60183-02 INS RES FD - BUILDING DIV	0.00	0	0	0
		27,000	32,000	35,000	60183-03 INS RES FD - INSURANCE ADMIN	0.00	35,000	0	0
					Transfer from Insurance Reserve Fund reflecting cost savings from City of McMinnville's direct purchase of insurance coverages from City County Insurance Services (CIS) due to Finance Department serving as City's direct liaison with CIS rather than a local insurance agent.				
		0	0	0	60184-00 STREET FUND:	0.00	0	0	0
		112,803	117,215	117,097	60184-01 ST FD - AD FN EN CODE ENF	0.00	129,834	0	0
					Transfer from Street Fund for personnel cost allocations for administration, finance, engineering, and code enforcement services.				
		0	0	0	60186-00 AMBULANCE FUND:	0.00	0	0	0
		121,605	138,863	140,484	60186-01 AMB FD - ADMIN & FINANCE	0.00	147,202	0	0
					Transfer from Ambulance Fund for personnel cost allocations for administration and finance services. This transfer includes approximately \$98,000 for .75 FTE for A/R Billing Coordinator - Fire Department and .90 FTE for A/R Billing Specialist - Fire Department who bill and collect for all EMS transports and				
		52,813	60,950	69,075	60186-11 AMB FD - COMMUNICATIONS	0.00	0	0	0
					The Ambulance Fund transfer that supports YCOM ambulance dispatching is now transferred directly from the Ambulance Fund to the Emergency Communications Fund, Account #70-00-80930-00.				
		0	0	0	60187-00 AIRPORT MAINTENANCE FUND:	0.00	0	0	0
		29,311	30,380	30,501	60187-01 AIR MT FD - ADM FIN CD PL	0.00	32,404	0	0
					Transfer from Airport Maintenance Fund for personnel cost allocations for administration, finance, Community Development Director management, and planning services.				
		6,686	7,177	8,523	60188-00 SPECIAL ASSESS FD - ADM & FIN	0.00	9,132	0	0
					Transfer from Special Assessment Fund for personnel cost allocations for administration and finance services.				
		0	0	0	60191-00 PARK DEVELOPMENT FUND:	0.00	0	0	0
		30,458	36,694	32,399	60191-01 PARK DEV - AD FIN ENG PLN	0.00	36,919	0	0
					Transfer from Park Development Fund for personnel cost allocations for administration, finance, engineering, and planning services primarily related to the Park Development Bond projects.				
		848,061	906,520	916,223	TOTAL TRANSFERS FROM OTHER FUNDS	0.00	895,387	0	0

GENERAL FUND

2005-06

10-May-05

01	00	ACTUAL 2002-03	ACTUAL 2003-04	BUDGET 2004-05		NUMBER OF EMPLOYEES	PROPOSED 2005-06	APPROVED 2005-06	ADOPTED 2005-06
		10,821,687	11,460,314	11,994,428	TOTAL RESOURCES	0.00	13,128,827	0	0