



M E M O R A N D U M

DATE: May 1, 2008
TO: Mayor, City Council, and Budget Committee
FROM: Carole M. Benedict, Finance Director
Crystal Wooldridge, Senior Accountant
SUBJECT: Budget Overview Charts

Introduction --- The five charts following this memorandum summarize a variety of information contained in the Proposed Budget and attempt to illustrate financial relationships and comparisons.

Chart #1 --- All City Funds – Revenue

Summary: Chart #1 summarizes all City fund revenues excluding beginning fund balances and transfers in from other funds. Even though the entire City budget totals ~\$94,244,000, when the Proposed Budget is analyzed for “pure” revenues, the total is ~\$39,032,000 as Chart #1 illustrates. City revenues are then categorized by either governmental revenue category or when specific charges are of importance for illustrative purposes; for example, the enterprise operations of wastewater services and ambulance, categories are broken out separately. Looking at Chart #1 should help one better understand the overall sources of City revenues and their relative sizes.

Chart #2 --- All City Funds – Expenditure

Summary: Chart #2 summarizes all City fund expenditures excluding ending fund balances and transfers out to other funds. As in the case of revenues, even though the entire City budget totals ~\$94,244,000, when the Proposed Budget is analyzed for “pure” expenditures, the total is ~\$47,617,000 as Chart #2 illustrates. City expenditures are then categorized by significant City service function. Looking at Chart #2 should help one better understand the overall department/fund expenditures of the City and their relative sizes.

The comparison of overall City revenues and expenditures shows a deficit of ~\$8,585,000, which is approximately the public safety and park capital improvements expenditures funded primarily by bond funds.

Chart #3 --- Property Tax Supported Funds – Revenues by Sources: Chart #3 illustrates the sources of revenues of property tax supported funds; i.e.: General and Debt Service Funds, excluding beginning fund balances for the property tax supported funds. Of note is that operating property taxes fund ~59% of the property tax supported funds as compared to comprising only ~23% when all of the City funds are included, as in Chart #1.

Chart #4A --- Property Tax Supported Funds – Expenditures by Department: Chart #4A illustrates the relative size of the property tax supported department expenditures for General and Debt Service Funds, excluding ending fund balances and transfers between property tax funds. Also illustrated on Chart #4A are the size of the individual departments within the Parks & Recreation Department.

Of note is that the property tax fund “pure” expenditures total ~\$20,054,000 as compared with the property tax fund “pure” revenue total of ~\$18,067,000. Thus, this ~\$1,987,000 deficit is a concern for the future.

Chart #4B --- Property Tax Supported Funds – Expenditures by Category: Chart #4B illustrates the magnitude of each category of expenditures; i.e., personal services, 62%; materials and services, 17%; capital outlay, 4%; debt service, 10%; and transfers to non-property tax funds, 7%.

Summary --- These illustrative charts attempt to combine individual fund 2008 – 2009 Proposed Budget dollars to help provide a more illustrative view of the City budget.

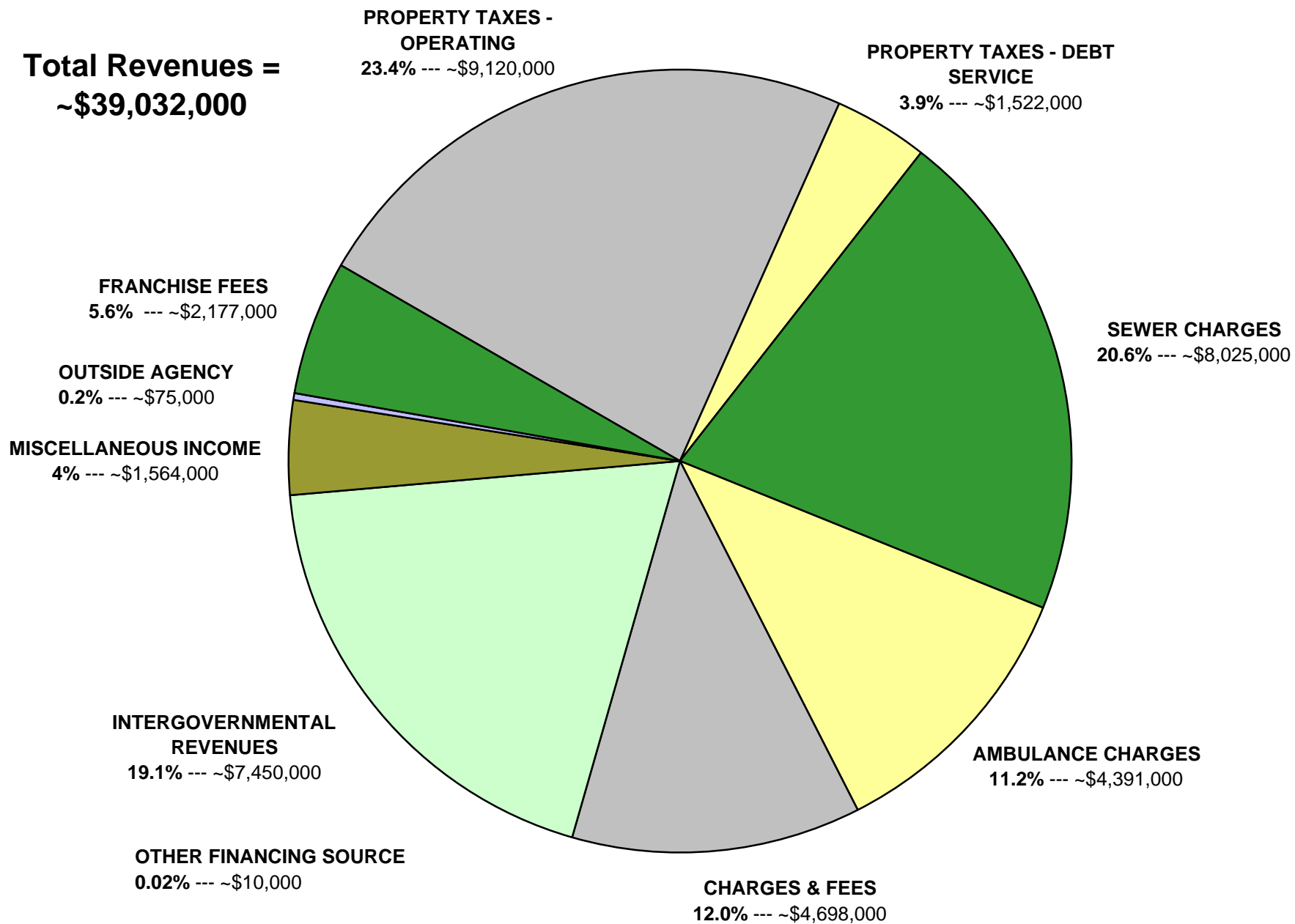
If you have any questions regarding the charts or would like to discuss these charts further, please call Carole Benedict at 503-434-2350.

City of McMinnville - All City Funds

Revenues - Summary --- Without Beginning Fund Balances and Transfers In From Other Funds
2008 - 2009 Proposed Budget

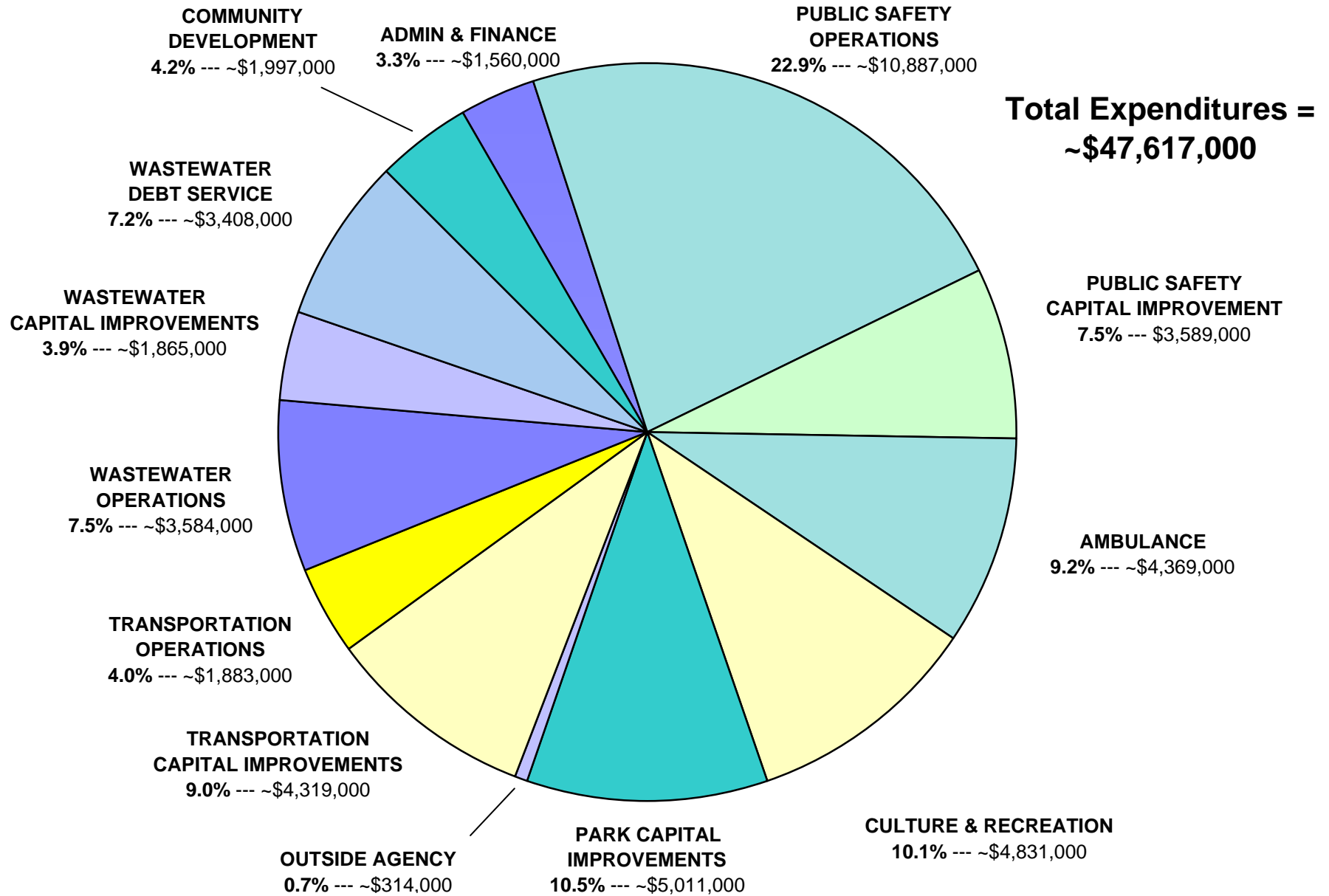
CHART #1

**Total Revenues =
~\$39,032,000**



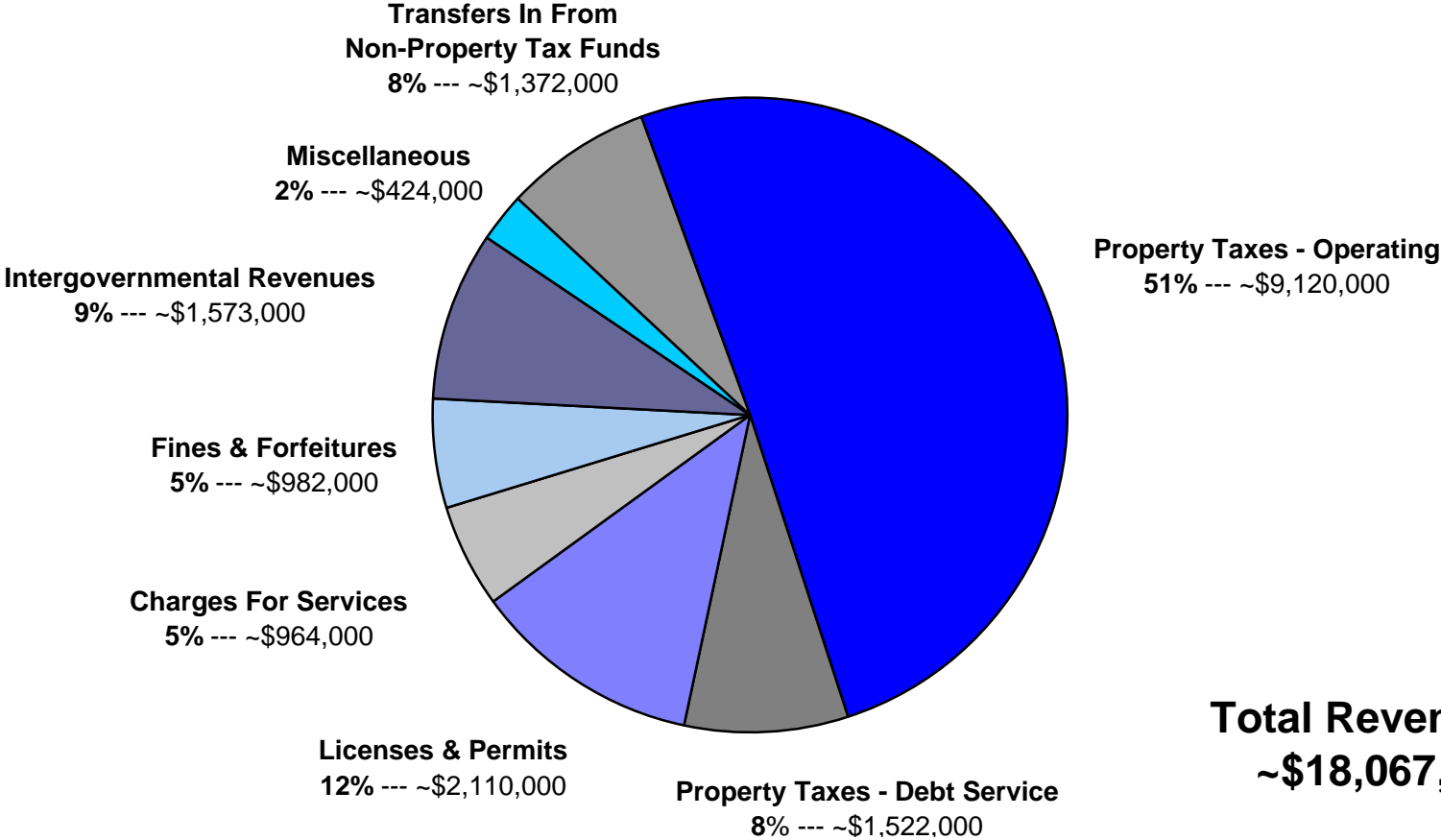
City of McMinnville - All City Funds
Expenditures - Summary --- Without Ending Fund Balances and Transfers Out To Other Funds
2008 - 2009 Proposed Budget

CHART #2



General Fund
Debt Service Fund

City of McMinnville
Property Tax Supported Funds
Revenues by Sources
2008 - 2009 Proposed Budget



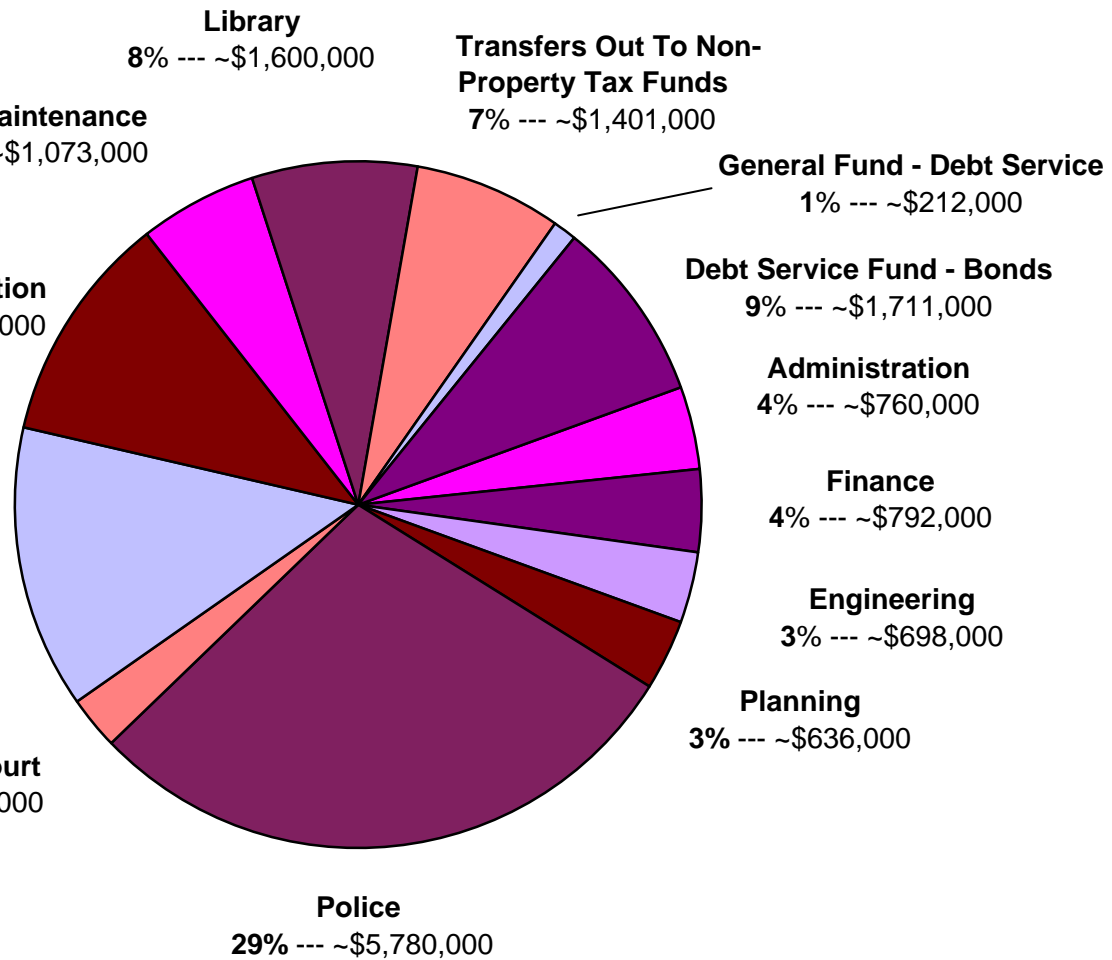
Total Revenues =
~\$18,067,000

General Fund
Debt Service Fund

City of McMinnville
Property Tax Supported Funds
Expenditures by Department
2008 - 2009 Proposed Budget

Park Administration	10%	~\$208,000
Aquatic Center	32%	~\$703,000
Comm Ctr & Rec Prog	21%	~\$459,000
Kids on the Block	12%	~\$262,000
Recreational Sports	15%	~\$332,000
Senior Center	10%	~\$218,000

Parks & Recreation
11% --- ~\$2,182,000



Total Expenditures
= ~\$20,054,000

City of McMinnville
Property Tax Supported Funds
Expenditures by Category
2008 - 2009 Proposed Budget

General Fund
Debt Service Fund

