

STATISTICAL SECTION

This part of the City's *Comprehensive Annual Financial Report (CAFR)* presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and supplementary information says about the City's overall financial health.

Financial Trends

These schedules contain trend information to help the reader understand how the City's financial performance and well-being have changed over time.

Revenue Capacity

These schedules contain information to help the reader assess the City's most significant local revenue sources, property tax and sewer charges.

Debt Capacity

These schedules present information to help the reader assess the affordability of the City's current levels of outstanding debt and the City's ability to issue additional debt in the future.

Demographic and Economic Information

These schedules offer demographic and economic indicators to help the reader understand the environment within which the City's financial activities take place.

Operating Information

These schedules contain service and infrastructure data to help the reader understand how the information in the City's financial report relates to the services the City provides and the activities it performs.

Sources: Unless otherwise noted, the information in these schedules is derived from the comprehensive annual financial reports for the relevant year. The City implemented GASB Statement 34 in fiscal year ended June 30, 2003; schedules presenting government-wide information include information beginning in that year.





City of McMinnville, Oregon
Net Assets by Component
Last Eight Fiscal Years
(full accrual basis of accounting)

	Fiscal Year Ended June 30,			
	2003	2004	2005	2006
Primary Government:				
Governmental activities:				
Invested in capital assets, net of related debt	\$ 46,778,788	\$ 50,703,023	\$ 56,795,878	\$ 59,476,033
Restricted (b)	1,236,614	2,662,699	2,082,235	2,507,360
Unrestricted	<u>7,495,821</u>	<u>8,694,120</u>	<u>8,526,428</u>	<u>9,320,862</u>
Total governmental activities net assets (c)	<u>\$ 55,511,223</u>	<u>\$ 62,059,842</u>	<u>\$ 67,404,541</u>	<u>\$ 71,304,255</u>
Business-type activities:				
Invested in capital assets, net of related debt	\$ 23,728,608	\$ 26,396,032	\$ 29,353,385	\$ 30,714,356
Restricted (a) (b)	1,245,894	-	-	-
Unrestricted	<u>8,984,425</u>	<u>10,314,249</u>	<u>10,363,595</u>	<u>12,290,008</u>
Total business-type activities net assets (c)	<u>\$ 33,958,927</u>	<u>\$ 36,710,281</u>	<u>\$ 39,716,980</u>	<u>\$ 43,004,364</u>
Primary government:				
Invested in capital assets, net of related debt	\$ 70,507,396	\$ 77,099,055	\$ 86,149,263	\$ 90,190,389
Restricted	2,482,508	2,662,699	2,082,235	2,507,360
Unrestricted	<u>16,480,246</u>	<u>19,008,369</u>	<u>18,890,023</u>	<u>21,610,870</u>
Total primary government net assets (c)	<u>\$ 89,470,150</u>	<u>\$ 98,770,123</u>	<u>\$ 107,121,521</u>	<u>\$ 114,308,619</u>
Component unit:				
Water and Light:				
Invested in capital assets, net of related debt	\$ 71,369,959	\$ 74,137,354	\$ 75,324,660	\$ 75,969,725
Unrestricted	<u>18,215,358</u>	<u>20,373,958</u>	<u>25,041,388</u>	<u>33,233,236</u>
Total component unit	<u>\$ 89,585,317</u>	<u>\$ 94,511,312</u>	<u>\$ 100,366,048</u>	<u>\$ 109,202,961</u>

(a) The 1994 sewer system revenue bond issuance required the City to establish a sewer revenue bond debt service account with a trustee and to deposit monthly one-twelfth of the annual debt service. With the 2004 sewer revenue bond refunding, the requirement was eliminated from the bond issuance requirements as the City had 10 years of successful debt service payment history.

(b) As of fiscal year 2008-09, Building moved from a governmental activity to a business-type activity. Net assets restricted for Building shrank by half in fiscal year 2008-09.

(c) In fiscal year 2009-10, the City implemented GASB Statement No. 51, *Accounting and Financial Reporting for Intangible Assets*. This required a restatement of beginning net assets of \$1,372,088 for governmental activities and \$231,078 for business-type activities making a total adjustment to primary government of \$1,603,166 for retroactive easements.

<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>
\$ 62,898,370	\$ 65,247,969	\$ 64,720,490	\$ 64,577,951
2,876,332	3,827,337	3,011,121	3,223,454
<u>10,696,218</u>	<u>10,479,495</u>	<u>9,478,673</u>	<u>8,564,475</u>
<u>\$ 76,470,920</u>	<u>\$ 79,554,801</u>	<u>\$ 77,210,284</u>	<u>\$ 76,365,880</u>
\$ 32,603,644	\$ 33,806,347	\$ 35,556,686	\$ 38,573,448
-	-	374,891	284,065
<u>14,664,424</u>	<u>17,833,067</u>	<u>19,339,695</u>	<u>19,444,666</u>
<u>\$ 47,268,068</u>	<u>\$ 51,639,414</u>	<u>\$ 55,271,272</u>	<u>\$ 58,302,179</u>
\$ 95,502,014	\$ 99,054,316	\$100,277,176	\$103,151,399
2,876,332	3,827,337	3,386,012	3,507,519
<u>25,360,642</u>	<u>28,312,562</u>	<u>28,818,368</u>	<u>28,009,141</u>
<u>\$123,738,988</u>	<u>\$131,194,215</u>	<u>\$132,481,556</u>	<u>\$134,668,059</u>
\$ 78,018,533	\$ 83,072,182	\$ 97,147,985	\$103,852,317
<u>39,601,674</u>	<u>42,264,683</u>	<u>33,751,837</u>	<u>28,853,295</u>
<u>\$117,620,207</u>	<u>\$125,336,865</u>	<u>\$130,899,822</u>	<u>\$132,705,612</u>

City of McMinnville, Oregon

Changes in Net Assets

Last Eight Fiscal Years

(full accrual basis of accounting)

Functions/Programs	Fiscal Year Ended June 30,		
	2003	2004	2005
Expenses			
Primary government:			
Governmental activities:			
General government (a)	\$ 1,570,184	\$ 1,610,048	\$ 1,937,929
Community development (e)	1,430,581	1,292,046	1,390,389
Public safety:			
Police	4,240,720	3,921,582	4,241,725
Fire	1,161,926	1,056,490	1,137,362
Emergency communications	500,283	596,664	702,777
Highways and streets	2,490,461	2,519,192	3,069,313
Culture and recreation:			
Parks and recreation	2,586,603	2,371,878	2,515,824
Library	1,291,047	1,134,410	1,249,009
Airport	302,009	433,376	281,802
Interest on long-term debt	756,097	692,732	582,373
Total governmental activities expenses	<u>16,329,911</u>	<u>15,628,418</u>	<u>17,108,503</u>
Business-type activities:			
Wastewater	5,853,475	5,713,472	5,544,512
Ambulance	1,816,065	1,823,716	1,982,940
Building division (e)	-	-	-
Total business-type activities expenses	<u>7,669,540</u>	<u>7,537,188</u>	<u>7,527,452</u>
Total primary government expenses	<u>\$ 23,999,451</u>	<u>\$ 23,165,606</u>	<u>\$ 24,635,955</u>
Component unit:			
Water and Light	<u>\$ 34,524,249</u>	<u>\$ 36,808,963</u>	<u>\$ 35,274,135</u>
Indirect expense allocation (f)			
Primary government:			
Governmental activities:			
General government	\$ (644,960)	\$ (667,830)	\$ (560,848)
Community development	(323,006)	(332,018)	(325,211)
Public safety:			
Police	80,863	66,390	46,615
Fire	315,126	322,457	318,896
Emergency communications	7,525	7,634	5,986
Highways and streets	151,077	166,667	160,958
Culture and recreation:			
Parks and recreation	141,705	164,756	150,774
Library	67,476	84,020	52,328
Airport	32,854	30,980	31,110
Total governmental activities indirect expenses	<u>(171,340)</u>	<u>(156,944)</u>	<u>(119,392)</u>
Business-type activities:			
Wastewater	285,854	266,110	237,178
Ambulance	(114,514)	(109,166)	(117,786)
Total business-type activities indirect expenses	<u>171,340</u>	<u>156,944</u>	<u>119,392</u>
Total primary government indirect expenses	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>
\$ 3,849,409	\$ 2,655,004	\$ 1,984,604	\$ 2,347,704	\$ 2,060,894
1,514,566	1,607,780	1,811,174	1,246,693	1,299,144
4,853,641	5,123,969	5,690,199	6,455,520	6,548,127
1,220,577	1,658,654	1,704,098	2,522,183	2,544,874
725,927	754,142	760,164	809,875	818,172
2,871,564	3,302,674	3,137,661	3,616,479	3,478,409
3,190,485	3,432,363	3,528,723	3,985,158	4,014,812
1,402,779	1,440,647	1,488,868	1,534,563	1,567,266
351,884	325,485	590,710	640,968	517,465
504,474	773,903	915,543	871,822	826,167
<u>20,485,306</u>	<u>21,074,621</u>	<u>21,611,744</u>	<u>24,030,965</u>	<u>23,675,330</u>
5,771,040	5,855,037	6,052,599	5,873,978	5,811,243
2,117,649	2,241,064	2,264,966	2,373,384	2,449,268
-	-	-	596,800	446,236
<u>7,888,689</u>	<u>8,096,101</u>	<u>8,317,565</u>	<u>8,844,162</u>	<u>8,706,747</u>
<u>\$ 28,373,995</u>	<u>\$ 29,170,722</u>	<u>\$ 29,929,309</u>	<u>\$ 32,875,127</u>	<u>\$ 32,382,077</u>
<u>\$ 36,289,752</u>	<u>\$ 38,592,365</u>	<u>\$ 39,809,429</u>	<u>\$ 33,326,936</u>	<u>\$ 36,062,095</u>
\$ (637,830)	\$ (626,919)	\$ (703,624)	\$ -	\$ -
(351,034)	(346,209)	(339,846)	-	-
54,151	61,234	95,954	-	-
363,879	390,355	429,429	-	-
-	-	-	-	-
180,688	188,744	187,281	-	-
206,701	197,256	177,972	-	-
58,488	65,222	59,720	-	-
33,095	27,949	26,608	-	-
<u>(91,862)</u>	<u>(42,368)</u>	<u>(66,506)</u>	<u>-</u>	<u>-</u>
236,907	230,064	269,875	-	-
<u>(145,045)</u>	<u>(187,696)</u>	<u>(203,369)</u>	<u>-</u>	<u>-</u>
91,862	42,368	66,506	-	-
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

(Continued)

City of McMinnville, Oregon

Changes in Net Assets

Last Eight Fiscal Years

(full accrual basis of accounting)

Functions/Programs	Fiscal Year Ended June 30,		
	2003	2004	2005
Program revenues			
Primary government:			
Governmental activities:			
Charges for services:			
General government	\$ 389,560	\$ 454,861	\$ 517,309
Community development (e)	685,626	897,659	907,236
Public safety:			
Police	502,250	586,740	724,749
Fire	311,482	324,936	296,462
Highways and streets (c)	614,444	672,668	510,838
Culture and recreation:			
Parks and recreation	1,270,228	1,285,034	1,277,942
Library	40,859	38,769	45,398
Airport	170,673	173,291	184,017
Operating grants and contributions (g)	1,558,859	1,631,202	1,872,621
Capital grants and contributions (d)	2,489,840	4,581,992	4,232,161
Total governmental activities program revenues	<u>8,033,821</u>	<u>10,647,152</u>	<u>10,568,733</u>
Business-type activities:			
Charges for services:			
Wastewater	7,523,995	7,714,893	7,873,138
Ambulance	1,684,809	1,618,557	1,737,964
Building (e)	-	-	-
Operating grants and contributions	-	-	-
Capital grants and contributions (d)	733,206	1,056,689	866,904
Total business-type activities program revenues	<u>9,942,010</u>	<u>10,390,139</u>	<u>10,478,006</u>
Total primary government program revenues	<u>\$ 17,975,831</u>	<u>\$ 21,037,291</u>	<u>\$ 21,046,739</u>
Component unit:			
Water and Light:			
Charges for services	\$ 35,594,684	\$ 37,407,608	\$ 36,763,506
Operating grants and contributions	399,350	363,801	417,307
Capital grants and contributions	1,277,387	884,729	1,227,259
Total component unit program revenues	<u>\$ 37,271,421</u>	<u>\$ 38,656,138</u>	<u>\$ 38,408,072</u>
Net revenue (expense)			
Primary government:			
Governmental activities	(8,124,750)	(4,824,322)	(6,420,378)
Business-type activities	2,101,130	2,696,007	2,831,162
Total primary government net revenue (expense)	<u>\$ (6,023,620)</u>	<u>\$ (2,128,315)</u>	<u>\$ (3,589,216)</u>
Component unit:			
Water and Light	<u>\$ 2,747,172</u>	<u>\$ 1,847,175</u>	<u>\$ 3,133,937</u>

	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>
\$	522,980	\$ 448,876	\$ 389,323	\$ 540,622	\$ 496,923
	915,385	999,440	957,770	503,816	488,288
	794,308	905,620	1,011,006	981,277	956,903
	287,128	288,870	286,520	278,779	295,593
	696,055	469,354	883,058	131,051	169,585
	1,360,020	1,373,159	1,265,177	1,071,145	1,073,688
	59,492	58,578	54,006	54,417	58,820
	198,701	211,823	218,171	188,858	220,329
	1,892,095	2,039,741	1,966,268	1,764,579	2,554,203
	5,014,859	6,658,636	3,889,300	3,278,780	1,087,252
	<u>11,741,023</u>	<u>13,454,097</u>	<u>10,920,599</u>	<u>8,793,324</u>	<u>7,401,584</u>
	8,376,517	8,706,664	8,999,557	8,351,447	8,244,213
	1,726,397	1,758,899	2,120,051	2,390,286	2,320,010
	-	-	-	201,002	334,380
	1,108	4,841	-	3,065	33,979
	865,871	973,666	672,870	-	34,704
	<u>10,969,893</u>	<u>11,444,070</u>	<u>11,792,478</u>	<u>10,945,800</u>	<u>10,967,286</u>
	<u>\$ 22,710,916</u>	<u>\$ 24,898,167</u>	<u>\$ 22,713,077</u>	<u>\$ 19,739,124</u>	<u>\$ 18,368,870</u>
\$	38,279,420	\$ 40,193,347	\$ 41,198,256	\$ 34,620,277	\$ 35,302,190
	740,157	746,201	441,624	187,957	510,961
	<u>1,181,578</u>	<u>1,760,168</u>	<u>1,592,616</u>	<u>364,500</u>	<u>254,723</u>
	<u>\$ 40,201,155</u>	<u>\$ 42,699,716</u>	<u>\$ 43,232,496</u>	<u>\$ 35,172,734</u>	<u>\$ 36,067,874</u>
	(8,652,421)	(7,578,156)	(10,624,639)	(15,237,641)	(16,273,746)
	2,989,342	3,305,601	3,408,407	2,101,638	2,260,539
	<u>\$ (5,663,079)</u>	<u>\$ (4,272,555)</u>	<u>\$ (7,216,232)</u>	<u>\$ (13,136,003)</u>	<u>\$ (14,013,207)</u>
\$	<u>3,911,403</u>	<u>\$ 4,107,351</u>	<u>\$ 3,423,067</u>	<u>\$ 1,845,798</u>	<u>\$ 5,779</u>

(Continued)

City of McMinnville, Oregon

Changes in Net Assets

Last Eight Fiscal Years

(full accrual basis of accounting)

<u>Functions/Programs</u>	<u>Fiscal Year Ended June 30,</u>		
	<u>2003</u>	<u>2004</u>	<u>2005</u>
General revenues and other changes in net assets			
Primary government:			
Governmental activities:			
Taxes			
Property taxes	\$ 8,274,444	\$ 8,475,816	\$ 8,656,934
Franchise taxes	2,029,551	2,089,836	2,155,329
Unrestricted state shared revenues	567,477	619,641	677,861
Unrestricted investment earnings (h)	157,263	134,774	255,068
Gain (loss) on disposal of capital assets	1,919	(8,076)	-
Transfers (b)	52,813	60,950	19,885
Total governmental activities	<u>11,083,467</u>	<u>11,372,941</u>	<u>11,765,077</u>
Business-type activities:			
Unrestricted investment earnings (h)	138,057	126,498	195,422
Gain (loss) on disposal of capital assets	(3,102)	(10,201)	-
Transfers (b)	(52,813)	(60,950)	(19,885)
Total business-type activities	<u>82,142</u>	<u>55,347</u>	<u>175,537</u>
Total primary government	<u>\$ 11,165,609</u>	<u>\$ 11,428,288</u>	<u>\$ 11,940,614</u>
Component unit:			
Water and Light:			
Unrestricted investment earnings (h)	\$ 369,800	\$ 294,435	\$ 552,704
Gain sale of capital assets	-	-	-
Timber sales, net of related expenses	1,340,995	1,765,081	1,394,775
Other, net	1,015,474	1,019,304	773,320
Total component unit	<u>\$ 2,726,269</u>	<u>\$ 3,078,820</u>	<u>\$ 2,720,799</u>
Change in net assets			
Primary government:			
Governmental activities	\$ 2,958,717	\$ 6,548,619	\$ 5,344,699
Business-type activities	<u>2,183,272</u>	<u>2,751,354</u>	<u>3,006,699</u>
Total primary government	<u>\$ 5,141,989</u>	<u>\$ 9,299,973</u>	<u>\$ 8,351,398</u>
Component unit:			
Water and Light	<u>\$ 5,473,441</u>	<u>\$ 4,925,995</u>	<u>\$ 5,854,736</u>

(a) During fiscal years 2005-06 and 2006-07, the City expended approximately \$1,817,000 and \$715,000, respectively, to build the Virginia Garcia Memorial Health Center, a primary care clinic. The City does not own the facility and therefore did not capitalize the expenditures.

(b) During fiscal years 2006-07, 2007-08, 2008-09 and 2009-10, the City subsidized the Ambulance business-type activity by \$300,000, \$300,000, \$155,000, and \$500,000 respectively, from the governmental activity Fire Fund. During fiscal year 2008-09, Building moved from governmental activities to business-type activities for \$763,000.

<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>
\$ 8,996,764	\$ 9,435,904	\$ 10,350,548	\$ 11,053,039	\$ 11,573,566
2,224,711	2,320,014	2,376,220	2,140,723	2,191,818
686,613	588,482	662,919	672,334	685,444
517,062	709,041	614,480	235,839	57,829
-	-	2,740	-	-
126,985	(308,620)	(298,387)	(1,208,811)	(451,403)
<u>12,552,135</u>	<u>12,744,821</u>	<u>13,708,520</u>	<u>12,893,124</u>	<u>14,057,254</u>
425,027	649,483	664,552	321,409	87,887
-	-	-	-	-
(126,985)	308,620	298,387	1,208,811	451,403
<u>298,042</u>	<u>958,103</u>	<u>962,939</u>	<u>1,530,220</u>	<u>539,290</u>
<u>\$ 12,850,177</u>	<u>\$ 13,702,924</u>	<u>\$ 14,671,459</u>	<u>\$ 14,423,344</u>	<u>\$ 14,596,544</u>
\$ 1,213,320	\$ 1,831,449	\$ 1,712,036	\$ 872,186	\$ 323,950
-	-	94,862	-	-
3,210,353	2,158,598	1,460,202	1,726,608	832,598
501,837	319,848	1,026,491	1,118,365	643,463
<u>\$ 4,925,510</u>	<u>\$ 4,309,895</u>	<u>\$ 4,293,591</u>	<u>\$ 3,717,159</u>	<u>\$ 1,800,011</u>
\$ 3,899,714	\$ 5,166,665	\$ 3,083,881	\$ (2,344,517)	\$ (2,216,492)
3,287,384	4,263,704	4,371,346	3,631,858	2,799,829
<u>\$ 7,187,098</u>	<u>\$ 9,430,369</u>	<u>\$ 7,455,227</u>	<u>\$ 1,287,341</u>	<u>\$ 583,337</u>
<u>\$ 8,836,913</u>	<u>\$ 8,417,246</u>	<u>\$ 7,716,658</u>	<u>\$ 5,562,957</u>	<u>\$ 1,805,790</u>

(Continued)

City of McMinnville, Oregon
Changes in Net Assets
Last Eight Fiscal Years
(full accrual basis of accounting)

(c) During fiscal year 2007-08, transportation system development charges doubled due to significant construction projects by the McMinnville School District. During fiscal year 2008-09, transportation system development charges decreased due to a significant drop in construction activity.

(d) During fiscal years 2007-08, 2008-09, and continuing into 2009-10 developer donations significantly dropped due to the drop in construction activity.

(e) Prior to fiscal year 2008-09, Building was a governmental activity, included in Community Development. Beginning fiscal year 2008-09, Building became a business-type activity.

(f) As of fiscal year 2008-09, the City elected to not display the indirect expense allocation due to a change in fund structure.

(g) During fiscal year 2009-10, the City received an intergovernmental energy efficiency incentive for an energy efficiency project at the Aquatic Center.

(h) Beginning in fiscal year 2008-09 and continuing in fiscal year 2009-10, interest rates decreased significantly.



City of McMinnville, Oregon
Fund Balances, Governmental Funds
Last Eight Fiscal Years
(modified accrual basis of accounting)

	June 30,			
	2003	2004	2005	2006
General Fund:				
Reserved (a)	\$ 121,980	\$ 389,187	\$ 587,408	\$ 524,469
Unreserved (e)	<u>2,621,180</u>	<u>3,443,974</u>	<u>4,149,603</u>	<u>3,651,135</u>
Total General Fund	<u>\$ 2,743,160</u>	<u>\$ 3,833,161</u>	<u>\$ 4,737,011</u>	<u>\$ 4,175,604</u>
Airport Maintenance Fund: (d)				
Reserved	\$ -	\$ -	\$ -	\$ -
Unreserved	<u>106,357</u>	<u>144,373</u>	<u>156,307</u>	<u>231,143</u>
Total Airport Maintenance Fund	<u>\$ 106,357</u>	<u>\$ 144,373</u>	<u>\$ 156,307</u>	<u>\$ 231,143</u>
Improvements Fund: (e)				
Reserved	\$ -	\$ -	\$ -	\$ 92,167
Unreserved	<u>1,135,560</u>	<u>1,405,015</u>	<u>1,183,005</u>	<u>1,774,125</u>
Total Improvements Fund	<u>\$ 1,135,560</u>	<u>\$ 1,405,015</u>	<u>\$ 1,183,005</u>	<u>\$ 1,866,292</u>
Fire Fund: (e)				
Unreserved	<u>\$ 801,741</u>	<u>\$ 1,101,307</u>	<u>\$ 1,263,916</u>	<u>\$ 1,241,632</u>
Total Fire Fund	<u>\$ 801,741</u>	<u>\$ 1,101,307</u>	<u>\$ 1,263,916</u>	<u>\$ 1,241,632</u>
Parks & Recreation Fund: (e)				
Unreserved	<u>\$ 944,630</u>	<u>\$ 1,298,420</u>	<u>\$ 1,623,980</u>	<u>\$ 1,606,806</u>
Total Parks & Recreation Fund	<u>\$ 944,630</u>	<u>\$ 1,298,420</u>	<u>\$ 1,623,980</u>	<u>\$ 1,606,806</u>
Public Safety Facilities Construction Fund (b)				
Reserved	\$ -	\$ -	\$ -	\$ -
Total Public Safety Facilities Construction Fund	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Park Development Fund: (c)				
Reserved	\$ 8,203,117	\$ 7,832,917	\$ 4,206,415	\$ 4,525,187
Unreserved	<u>478,539</u>	<u>89,233</u>	<u>-</u>	<u>-</u>
Total Park Development Fund	<u>\$ 8,681,656</u>	<u>\$ 7,922,150</u>	<u>\$ 4,206,415</u>	<u>\$ 4,525,187</u>
Debt Service Fund:				
Reserved	<u>\$ 840,790</u>	<u>\$ 902,167</u>	<u>\$ 687,407</u>	<u>\$ 585,474</u>
Total Debt Service Fund	<u>\$ 840,790</u>	<u>\$ 902,167</u>	<u>\$ 687,407</u>	<u>\$ 585,474</u>
All other governmental funds: (b) (c) (d)				
Reserved	\$ 443,817	\$ 851,801	\$ 988,666	\$ 1,535,034
Unreserved, reported in:				
Special revenue funds	510,786	453,125	448,729	457,115
Capital projects funds	<u>785,966</u>	<u>437,521</u>	<u>175,715</u>	<u>111,429</u>
Total all other governmental funds	<u>\$ 1,740,569</u>	<u>\$ 1,742,447</u>	<u>\$ 1,613,110</u>	<u>\$ 2,103,578</u>

2007	2008	2009	2010
\$ 580,991	\$ 786,210	\$ 97,022	\$ 111,314
<u>3,955,141</u>	<u>3,705,238</u>	<u>7,261,955</u>	<u>6,287,227</u>
<u>\$ 4,536,132</u>	<u>\$ 4,491,448</u>	<u>\$ 7,358,977</u>	<u>\$ 6,398,541</u>
\$ -	\$ 319	\$ -	\$ -
<u>672,908</u>	<u>799,480</u>	<u>567,087</u>	<u>671,256</u>
<u>\$ 672,908</u>	<u>\$ 799,799</u>	<u>\$ 567,087</u>	<u>\$ 671,256</u>
\$ -	\$ -	\$ -	\$ -
<u>1,570,206</u>	<u>1,174,359</u>	<u>-</u>	<u>-</u>
<u>\$ 1,570,206</u>	<u>\$ 1,174,359</u>	<u>\$ -</u>	<u>\$ -</u>
\$ 1,602,173	\$ 2,038,274	\$ -	\$ -
<u>\$ 1,602,173</u>	<u>\$ 2,038,274</u>	<u>\$ -</u>	<u>\$ -</u>
\$ 1,637,836	\$ 1,583,721	\$ -	\$ -
<u>\$ 1,637,836</u>	<u>\$ 1,583,721</u>	<u>\$ -</u>	<u>\$ -</u>
\$ 12,905,178	\$ 3,727,191	\$ 466,309	\$ 160,838
<u>\$ 12,905,178</u>	<u>\$ 3,727,191</u>	<u>\$ 466,309</u>	<u>\$ 160,838</u>
\$ 5,075,967	\$ 4,669,842	\$ 4,357,308	\$ 2,203,728
-	-	36,265	31,089
<u>\$ 5,075,967</u>	<u>\$ 4,669,842</u>	<u>\$ 4,393,573</u>	<u>\$ 2,234,817</u>
\$ 657,448	\$ 835,068	\$ 1,069,518	\$ 1,281,910
<u>\$ 657,448</u>	<u>\$ 835,068</u>	<u>\$ 1,069,518</u>	<u>\$ 1,281,910</u>
\$ 1,753,622	\$ 2,380,217	\$ 2,108,865	\$ 2,063,905
486,579	472,592	474,482	510,378
264,444	278,907	241,021	31,837
<u>\$ 2,504,645</u>	<u>\$ 3,131,716</u>	<u>\$ 2,824,368</u>	<u>\$ 2,606,120</u>

(continued)

City of McMinnville, Oregon
Fund Balances, Governmental Funds
Last Eight Fiscal Years
(modified accrual basis of accounting)

(a) Since July 1, 2000, Oregon statute requires the accumulation of building fees over direct and indirect Building costs be reserved for exclusive use by Building. Beginning fiscal year 2008-09, Building moved out of the General Fund into a new enterprise fund, the Building Fund.

(b) The \$13.1 million 2006 Public Safety and Civic Buildings Bond proceeds were used to construct these two buildings during fiscal years 2006-07, 2007-08, 2008-09 and 2009-10. Prior to fiscal year 2009-10, the Public Safety Facilities Construction Fund was a major fund. Beginning fiscal year 2009-10, the Public Safety Facilities Construction Fund is a non-major fund.

(c) The \$9.5 million 2001 Park Improvement Bond proceeds are being used to construct new parks, renovate established parks, and purchase future park development land. Prior to fiscal year 2009-10, the Park Development Fund was a major fund. Beginning fiscal year 2009-10, the Park Development Fund is a non-major fund.

(d) Prior to fiscal year 2008-09, the Airport Maintenance Fund was a non-major fund. Beginning fiscal year 2008-09, the Airport Maintenance Fund became a major fund.

(e) As of fiscal year 2008-09, the Improvements, Fire, and Parks & Recreation Funds moved into the General Fund.



City of McMinnville, Oregon
Changes in Fund Balances, Governmental Funds
Last Eight Fiscal Years
(modified accrual basis of accounting)

	Fiscal Year Ended June 30,			
	2003	2004	2005	2006
Revenues:				
Property taxes	\$ 8,389,919	\$ 8,475,852	\$ 8,697,174	\$ 8,731,613
Special assessments	144,755	49,426	55,998	51,058
Licenses and permits (k)	2,697,389	2,927,976	2,979,620	3,088,929
Intergovernmental (l) (o)	2,642,658	3,235,127	3,934,190	4,001,667
Charges for services	2,171,331	2,289,725	2,166,580	2,411,435
Fines and forfeitures	436,526	527,944	624,649	699,022
Miscellaneous (d) (f) (m)	537,552	380,504	642,888	1,754,346
Total revenues	<u>17,020,130</u>	<u>17,886,554</u>	<u>19,101,099</u>	<u>20,738,070</u>
Expenditures:				
Current:				
General government (e)	2,573,990	2,422,322	2,815,773	5,597,739
Community development (g)	-	-	-	-
Public safety	6,854,662	5,447,270	5,987,485	6,741,156
Highways and streets	936,239	908,153	1,015,867	1,003,627
Culture and recreation (o)	3,365,280	3,009,361	3,290,313	3,774,741
Airport (a) (l)	264,024	83,255	536,675	86,563
Capital outlay:				
General government (i)	-	-	-	-
Public safety (j)	-	-	-	-
Highways and streets	515,826	830,756	739,857	337,223
Culture and recreation (c)	1,965,336	1,385,938	3,958,449	239,088
Debt service:				
Principal (b) (h)	1,598,748	1,697,218	3,023,028	1,624,079
Interest (h)	767,769	708,644	598,249	518,454
Total expenditures	<u>18,841,874</u>	<u>16,492,917</u>	<u>21,965,696</u>	<u>19,922,670</u>
Other financing sources (uses):				
Bond proceeds - par/premium	-	-	-	-
Proceeds from certificate of participation	1,307,078	-	-	-
Transfers from other funds (n)	2,478,842	2,172,603	3,300,131	2,621,824
Police vehicles - lease purchase	-	-	-	-
Transfers to other funds (n)	(2,521,225)	(2,211,663)	(3,313,423)	(2,572,659)
Total other financing sources (uses)	<u>1,264,695</u>	<u>(39,060)</u>	<u>(13,292)</u>	<u>49,165</u>
Net change in fund balances	<u>\$ (557,049)</u>	<u>\$ 1,354,577</u>	<u>\$ (2,877,889)</u>	<u>\$ 864,565</u>
Non-capital expenditures:				
Total expenditures	\$ 18,841,874	\$ 16,492,917	\$ 21,965,696	\$ 19,922,670
Less: capital asset expenditures	<u>(3,974,501)</u>	<u>(2,205,058)</u>	<u>(5,071,312)</u>	<u>(2,087,894)</u>
Non-capital expenditures	<u>\$ 14,867,373</u>	<u>\$ 14,287,859</u>	<u>\$ 16,894,384</u>	<u>\$ 17,834,776</u>
Debt service as a percentage of non-capital expenditures	15.9%	16.8%	21.4%	12.0%

(a) During fiscal year 2004-05, the City improved and expanded apron and safety areas at McMinnville Municipal Airport financed by capital grants from the Federal Aviation Administration.

<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>
\$ 9,741,059	\$ 10,221,234	\$ 10,876,161	\$ 11,280,695
53,209	55,997	55,139	49,479
3,259,273	3,338,571	2,252,979	2,297,980
3,491,568	3,383,652	5,760,900	3,783,213
2,160,123	2,470,408	2,319,771	2,370,147
801,939	909,071	862,073	858,474
<u>2,771,566</u>	<u>1,487,483</u>	<u>557,474</u>	<u>299,817</u>
<u>22,278,737</u>	<u>21,866,416</u>	<u>22,684,497</u>	<u>20,939,805</u>
4,147,566	2,163,364	1,943,082	1,853,247
-	1,720,377	1,254,944	1,248,671
7,605,719	7,695,976	9,072,067	9,291,156
1,200,855	1,171,346	1,460,403	1,398,891
4,057,945	4,207,624	4,678,701	5,352,686
175,110	337,342	3,004,101	161,128
-	218,256	3,231,395	211,037
685,091	9,444,023	159,798	79,561
432,815	170,828	391,442	232,857
40,410	917,603	446,908	2,280,916
1,693,888	906,976	1,073,748	907,046
<u>443,925</u>	<u>1,045,195</u>	<u>887,418</u>	<u>840,332</u>
<u>20,483,324</u>	<u>29,998,910</u>	<u>27,604,007</u>	<u>23,857,528</u>
13,315,502	-	-	-
-	-	-	-
3,248,827	3,012,242	5,922,648	987,133
28,177	-	-	-
<u>(3,561,142)</u>	<u>(3,590,823)</u>	<u>(6,774,724)</u>	<u>(1,395,760)</u>
<u>13,031,364</u>	<u>(578,581)</u>	<u>(852,076)</u>	<u>(408,627)</u>
<u>\$ 14,826,777</u>	<u>\$ (8,711,075)</u>	<u>\$ (5,771,586)</u>	<u>\$ (3,326,350)</u>
\$ 20,483,324	\$ 29,998,910	\$ 27,604,007	\$ 23,857,528
<u>(1,703,810)</u>	<u>(11,151,569)</u>	<u>(7,070,726)</u>	<u>(3,969,444)</u>
<u>\$ 18,779,514</u>	<u>\$ 18,847,341</u>	<u>\$ 20,533,281</u>	<u>\$ 19,888,084</u>
11.4%	10.4%	9.6%	8.8%

(Continued)

City of McMinnville, Oregon
Changes in Fund Balances, Governmental Funds
Last Eight Fiscal Years
(modified accrual basis of accounting)

(b) During fiscal 2004-05, the City paid off a \$1,250,000 note payable used to finance the property purchase of Discovery Meadows Community Park.

(c) During fiscal years 2002-03, 2003-04, 2004-05, 2007-08 and 2009-10 significant park construction, improvements, and land purchases occurred using the proceeds of the 2001 Park Improvement Bonds and park system development charges.

(d) During fiscal years 2005-06 and 2006-07, the City received \$884,000 and \$715,000, respectively, from Virginia Garcia Memorial Health Care Center to supplement the capital grant to build the Virginia Garcia Memorial Health Care Center, a primary care center.

(e) During fiscal years 2005-06 and 2006-07, the City expended approximately \$1,817,000 and \$715,000, respectively, to build the Virginia Garcia Memorial Health Center, a primary care clinic.

(f) During fiscal year 2006-07, the City received \$325,000 from Evergreen International Aviation to provide seed money for a new federal aviation administration grant for runway and taxiway improvements, \$92,000 of which was received in fiscal year 2006-07. Another element of this account was \$424,000 of interest on the public safety and civic buildings bond.

(g) Community development was included in general government through fiscal year 2006-07. Community development included Building through fiscal year 2007-08, as of fiscal year 2008-09 Building became an enterprise fund.

(h) During fiscal 2006-07, the Transportation and 1997 Refunding Bonds were paid off. During fiscal year 2007-08, the City started debt service payments on the Public Safety and Civic Buildings Bonds.

(i) During fiscal year 2007-08, construction began on the new Civic Hall and continued into through fiscal year 2009-10.

(j) During fiscal years 2006-07 and 2007-08, the new Public Safety building was constructed.

(k) Beginning fiscal year 2008-09, the Building, previously in the General Fund, moved to an enterprise fund.

(l) During fiscal year 2008-09, the City improved runways and taxiways at McMinnville Municipal Airport financed by capital grants of \$2,570,000 from the Federal Aviation Administration.

(m) During fiscal year 2008-09, and continuing into fiscal year 2009-10, interest rates dropped which resulted in a significant reduction in interest revenue.

(n) During fiscal year 2008-09, the Improvements, Fire, and Parks & Recreation Funds were moved into the General Fund. Also during fiscal year 2008-09, the City changed the method used to accountant for transfers, eliminating transfers for services provided and used.

(o) During fiscal year 2009-10, Culture and Recreation received intergovernmental energy efficiency incentives of \$640,000 for an energy efficiency project at the Aquatic Center.



City of McMinnville, Oregon
Program Revenues by Functions/Programs
Last Eight Fiscal Years
(full accrual basis of accounting)

Functions/Programs	Fiscal Year Ended June 30,			
	2003	2004	2005	2006
Primary government:				
Governmental activities:				
General government (e)	\$ 470,771	\$ 548,874	\$ 776,017	\$ 2,782,125
Community development (h)	728,906	941,159	951,386	960,725
Public safety:				
Police (f)	633,996	690,663	820,955	932,483
Fire	319,890	337,650	386,462	290,173
Emergency communications (a)	86,268	208,339	229,980	236,218
Highways and streets (b) (i) (l)	3,713,217	5,975,693	4,475,629	4,347,662
Culture and recreation:				
Parks and recreation (c) (i) (k)	1,665,312	1,621,942	2,113,913	1,670,625
Library	119,336	124,113	189,440	186,731
Airport (d) (g) (j)	296,125	198,719	624,951	334,281
Total governmental activities	<u>8,033,821</u>	<u>10,647,152</u>	<u>10,568,733</u>	<u>11,741,023</u>
Business-type activities:				
Wastewater (i)	8,257,201	8,771,582	8,740,042	9,242,388
Ambulance	1,684,809	1,618,557	1,737,964	1,727,505
Building division (h)	-	-	-	-
Total business-type activities	<u>9,942,010</u>	<u>10,390,139</u>	<u>10,478,006</u>	<u>10,969,893</u>
Total primary government	<u>\$ 17,975,831</u>	<u>\$ 21,037,291</u>	<u>\$ 21,046,739</u>	<u>\$ 22,710,916</u>
Component unit:				
Water and light	<u>\$ 37,271,421</u>	<u>\$ 38,656,138</u>	<u>\$ 38,408,072</u>	<u>\$ 40,201,155</u>

(a) During fiscal years 2003-04, 2004-05, and 2005-06, the City received a proportional share of the proceeds of the Yamhill County Emergency Communication District three-year local option levy.

(b) Highways and streets capital contributions fluctuate significantly year-to-year depending on when subdivision plats are accepted and recorded and a public street is created.

(c) During fiscal year 2004-05, the City received capital grants and contributions totaling approximately \$483,000 to assist in building two new parks, Discovery Meadows Community Park and Rotary Nature Reserve at Tice Woods.

<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>
\$ 1,268,607	\$ 497,521	\$ 625,093	\$ 617,801
1,046,050	1,005,640	564,006	539,378
1,613,682	1,648,392	1,084,767	1,008,654
290,436	287,018	280,264	386,813
181,058	160,995	171,242	166,906
6,481,738	5,029,028	1,807,909	2,264,864
1,780,725	1,670,571	1,325,613	1,946,469
162,959	161,640	173,587	199,667
628,842	459,794	2,760,843	271,032
<u>13,454,097</u>	<u>10,920,599</u>	<u>8,793,324</u>	<u>7,401,584</u>
9,681,571	9,672,427	8,352,547	8,303,950
1,762,499	2,120,051	2,392,251	2,328,956
-	-	201,002	334,380
<u>11,444,070</u>	<u>11,792,478</u>	<u>10,945,800</u>	<u>10,967,286</u>
<u>\$ 24,898,167</u>	<u>\$ 22,713,077</u>	<u>\$ 19,739,124</u>	<u>\$ 18,368,870</u>
<u>\$ 42,699,716</u>	<u>\$ 43,232,496</u>	<u>\$ 35,172,734</u>	<u>\$ 36,067,874</u>

(Continued)

City of McMinnville, Oregon
Program Revenues by Functions/Programs
Last Eight Fiscal Years
(full accrual basis of accounting)

(d) During fiscal year 2004-05, the City received capital grants and contributions from the Federal Aviation Administration totaling approximately \$441,000 to improve and expand apron and safety areas at the McMinnville Municipal Airport.

(e) During fiscal years 2005-06 and 2006-07, the City received capital grants and contributions totaling approximately \$1,817,000 and \$715,000, respectively, to build the Virginia Garcia Memorial Health Center, a primary care clinic.

(f) During fiscal year 2006-07, the City earned interest of approximately \$424,000 on the 2006 public safety and civic buildings bond proceeds. Also, Municipal Court collections increased approximately \$100,000.

(g) During fiscal year 2006-07, the City received \$325,000 from Evergreen International Aviation to provide seed money for a new federal aviation administration grant for runway and taxiway improvements, \$92,000 of which was received in fiscal year 2006-07.

(h) Prior to fiscal year 2008-09, Building was a governmental activity, included in Community Development. Beginning fiscal year 2008-09, Building became a business-type activity.

(i) System development charges and subdivision capital contributions were significantly less in fiscal year 2008-09 due to a sharp down-turn in the construction industry which continued into fiscal year 2009-10.

(j) During fiscal year 2008-09, the City improved runways and taxiways at McMinnville Municipal Airport financed by \$2,570,000 in capital grants from the Federal Aviation Administration.

(k) During fiscal year 2009-10, Culture and Recreation received intergovernmental energy efficiency incentives of \$640,000 for an energy efficiency project at the Aquatic Center.

(l) During fiscal year 2009-10, Highways and Streets included \$460,000 in Federal Stimulus Funds received and administered by Oregon Department of Revenue for street overlays.



City of McMinnville, Oregon
Assessed and Estimated Actual Value of Property
Last Ten Fiscal Years

Fiscal Year Ended June 30,	Real Property			Mobile Home Property		
	Maximum Assessed Value	Veteran's Exemptions	Net	Maximum Assessed Value	Veteran's Exemptions	Net
2001	\$ 1,135,381,571	\$ 2,388,233	\$ 1,132,993,338	\$ 39,669,564	\$ 758,519	\$ 38,911,045
2002	1,147,045,695	2,384,140	1,144,661,555	40,184,256	832,797	39,351,459
2003	1,202,423,259	2,617,680	1,199,805,579	37,918,142	864,894	37,053,248
2004	1,267,059,681	2,870,960	1,264,188,721	30,058,381	855,786	29,202,595
2005	1,363,860,689	3,048,810	1,360,811,879	26,102,584	781,259	25,321,325
2006	1,452,819,147	3,039,290	1,449,779,857	27,474,607	739,832	26,734,775
2007	1,551,355,163	4,318,800	1,547,036,363	32,926,265	1,046,687	31,879,578
2008	1,666,211,130	4,392,744	1,661,818,386	34,181,353	1,067,482	33,113,871
2009	1,793,465,695	4,796,418	1,788,669,277	36,203,485	1,096,031	35,107,454
2010	1,866,248,886	5,327,078	1,860,921,808	39,153,409	1,255,289	37,898,120

Source: Yamhill County Assessor's Office

Note: Prior to 1998 maximum assessed value equaled estimated real market value. Effective fiscal year 1997-98, with the implementation of Oregon Ballot Measure 50, maximum assessed value was reduced to 1995 estimated real market value less ten percent. Future increases are limited to three percent plus exceptions, which include, but are not limited to, new property and new improvements to property.

(a) Excludes tax-exempt property.

(b) During fiscal year 2009-10, Oregon Department of Revenue revalued Comcast Corporation's assessed value due to expansion of services provided.

Personal Property	Utilities	Total		Total Maximum Assessed Value as a	Total Direct Tax Rate
Maximum Assessed Value	Maximum Assessed Value (b)	Maximum Assessed Value (a)	Estimated Real Market Value	Percentage of Estimated Real Market Value	
\$ 64,623,357	\$ 23,405,248	\$ 1,259,932,988	\$ 1,573,772,404	80.1 %	\$ 5.69
65,624,468	25,997,209	1,275,634,691	1,610,696,888	79.2	6.32
60,853,536	25,379,134	1,323,091,497	1,716,334,030	77.1	6.29
63,364,572	24,529,683	1,381,285,571	1,760,704,384	78.5	6.27
61,737,692	25,470,516	1,473,341,412	2,020,287,465	72.9	5.98
67,198,136	26,361,253	1,570,074,021	2,215,609,959	70.9	5.92
69,685,330	27,305,600	1,675,906,871	2,822,850,527	59.4	5.93
73,791,823	30,116,840	1,798,840,920	3,117,670,189	57.7	5.87
84,195,411	30,751,714	1,938,723,856	3,281,260,714	59.1	5.85
85,379,738	50,416,314	2,034,615,980	3,267,741,423	62.3	5.84

City of McMinnville, Oregon
Property Tax Rates of Direct and Overlapping Governments
Last Ten Fiscal Years
(rate per \$1,000 of assessed value)

Fiscal Year Ended June 30,	Direct Rate					
	City of McMinnville			Yamhill County		
	Operating	Debt Service	Total Direct	Operating	Debt Service	Total
2001 (b)	\$ 5.02	\$ 0.67	\$ 5.69	\$ 2.57	\$ -	\$ 2.57
2002	5.02	1.30	6.32	2.57	-	2.57
2003	5.02	1.27	6.29	2.57	-	2.57
2004	5.02	1.25	6.27	2.57	-	2.57
2005	5.02	0.96	5.98	2.57	-	2.57
2006	5.02	0.90	5.92	2.57	-	2.57
2007	5.02	0.91	5.93	2.57	-	2.57
2008	5.02	0.85	5.87	2.57	-	2.57
2009	5.02	0.83	5.85	2.57	-	2.57
2010	5.02	0.82	5.84	2.57	-	2.57

Source: Yamhill County Assessor's Office

Note: Beginning fiscal year 1997-98, property tax rates are limited by an amendment to Oregon's constitution referred to as the permanent rate limit. Districts can levy a property tax rate every year that is less than or equal to this limit without additional voter approval. Voters can approve bond levies and local option levies in addition to the permanent rate levy.

(a) Yamhill County Extension Service, Yamhill County Soil & Water District, Willamette Regional Education Service District, Chemeketa Library, and Chemeketa Community College.

(b) The City's permanent property tax rate limit established by Measure 50 is \$5.02 per thousand of assessed value.

Overlapping Rates						Total Direct and Overlapping Rates
McMinnville School District No. 40			Other Taxing Districts (a)			
Operating	Debt Service	Total	Operating & Local Option	Debt Service	Total	
\$ 4.15	\$ 3.27	\$ 7.42	\$ 1.15	\$ 0.13	\$ 1.28	\$ 16.96
4.15	2.79	6.94	1.15	0.14	1.29	17.12
4.15	3.00	7.15	1.15	0.14	1.29	17.30
4.15	3.14	7.29	1.23	0.14	1.37	17.50
4.15	1.65	5.80	1.24	0.34	1.58	15.93
4.15	2.10	6.25	1.23	0.34	1.57	16.31
4.15	1.38	5.53	1.08	0.32	1.40	15.43
4.15	2.85	7.00	1.08	0.07	1.16	16.59
4.15	2.76	6.91	1.09	0.08	1.17	16.50
4.15	2.79	6.94	1.18	0.18	1.36	16.71

City of McMinnville, Oregon
Principal Property Tax Payers
Current Year and Nine Years Ago

Taxpayer	Type of Business	Fiscal Year Ended June 30, 2010		
		Assessed Value	Percentage	Rank
Cascade Steel Rolling Mills, Inc. (a)	Steel rebar and fence posts	\$ 69,576,709	3.42 %	1
Willamette Valley Medical Center, LLC	Hospital	56,885,576	2.80	2
Verizon Communications (b)	Telephone communication	18,712,000	0.92	3
Hillside Senior Living Community, LLC	Retirement community	17,412,083	0.86	4
Lowes Home Improvement Warehouse, Inc.	Home improvement retail store	15,598,025	0.77	5
Northwest Natural Gas Co.	Natural gas distributor	13,598,600	0.67	6
Comcast Corporation	Cable television	11,657,000	0.57	7
Air Liquide Industrial U S, LP (c)	Liquid oxygen, nitrogen, argon	10,265,728	0.50	8
NBS-McMinnville Plaza OPCO LLC (d)	Commercial real estate management	9,878,841	0.49	9
Homette Corporation	Mobile home and RV manufacturing	7,428,073	0.37	10
Verizon, Inc. (b)	Telephone communication	-	-	-
LAI Properties, Inc (c)	Liquid oxygen, nitrogen, argon	-	-	-
Diane Foods, Inc.	Mexican food preparation	-	-	-
Oregon Mutual Insurance Co.	Insurance	-	-	-
Yamhill Valley Marketplace LLC	Factory outlet retail center	-	-	-
Fadco, LLC (d)	Commercial real estate management	-	-	-
Leslie A. Toth, Inc.	Mobile home parks	-	-	-
Total principal property tax payers		231,012,635	11.37	
All other property tax payers		<u>1,803,603,345</u>	<u>88.63</u>	
Total		<u>\$ 2,034,615,980</u>	<u>100.00</u> %	

Source: Yamhill County Assessor's Office

(a) Cascade Steel Rolling Mills, Inc. appealed their assessed valuation, which is valued by State of Oregon industrial assessors. Due to economic conditions in the steel industry, the Oregon Tax Court lowered their assessed valuation by approximately \$44 million, during fiscal year 2002-03.

(b), (c), (d) Since fiscal year 1999-2000, several principal property tax payers have either changed business names or been acquired by another company, although the property and facilities are the same.

Fiscal Year Ended June 30, 2001

	<u>Assessed</u> <u>Value</u>	<u>Percentage</u>	<u>Rank</u>
\$	88,516,971	7.03 %	1
	22,522,123	1.79	2
	-	-	-
	-	-	-
	-	-	-
	-	-	-
	-	-	-
	-	-	-
	7,339,886	0.58	7
	15,736,559	1.25	3
	14,881,477	1.18	4
	11,277,110	0.90	5
	7,349,432	0.58	6
	7,034,286	0.56	8
	6,801,941	0.54	9
	<u>6,387,339</u>	<u>0.51</u>	10
	187,847,124	14.92	
	<u>1,072,085,864</u>	<u>85.08</u>	
\$	<u><u>1,259,932,988</u></u>	<u><u>100.00</u></u> %	

City of McMinnville, Oregon
Property Tax Levies and Collections
Last Ten Fiscal Years

Fiscal Year Ended June 30,	Levy			Collected within the Fiscal Year of the Levy	
	Original (b)	Adjustments (a)	Total Adjusted	Amount	Percentage of Original Levy
2001	\$ 7,207,006	\$ (212,416)	\$ 6,994,590	\$ 6,641,400	92.2 %
2002	8,316,756	(412,815)	7,903,941	7,531,197	90.6
2003	8,607,553	(428,767)	8,178,787	7,904,078	91.8
2004	8,664,344	(194,760)	8,469,584	8,101,768	93.5
2005	8,845,913	(219,952)	8,625,961	8,259,966	93.4
2006	9,316,566	(544,612)	8,771,954	8,489,244	91.1
2007	9,978,850	(388,983)	9,589,867	9,258,334	92.8
2008	10,588,854	(263,700)	10,325,154	9,889,138	93.4
2009	11,343,510	(308,240)	11,035,270	10,482,923	92.4
2010	11,873,607	(318,802)	11,554,805	10,896,434	91.8

Source: Yamhill County Assessor's Office

(a) Adjustments include discounts, write-offs, cancellations, and interest.

(b) 1998 was the first year of Measure 50 property tax limitation that established a permanent tax rate and reduced maximum assessed value to 1995 estimated real market value less ten percent.

Collections in Subsequent Years	Total Collections to Date	
	Amount	Percentage of Adjusted Levy
\$ 349,044	\$ 6,990,444	99.94 %
368,851	7,900,048	99.95
268,911	8,172,989	99.93
362,414	8,464,182	99.94
357,599	8,617,565	99.90
271,478	8,760,722	99.87
296,241	9,554,575	99.63
321,278	10,210,416	98.89
306,609	10,789,532	97.77
-	10,896,434	94.30

City of McMinnville, Oregon
Sewer Revenue Base by Type of Customer
Last Ten Fiscal Years
(in cubic feet)

<u>Customer Type</u>	<u>2001</u>	<u>2002</u>	<u>2003</u>	<u>2004</u>
Water consumption (a) (e):				
Residential	68,677,225	70,626,491	73,639,347	76,336,502
Commercial - no average (b)	58,412,400	61,117,400	60,342,284	63,210,554
Commercial - with average (c)	<u>13,082,210</u>	<u>12,227,815</u>	<u>10,938,833</u>	<u>10,791,136</u>
Total	<u><u>140,171,835</u></u>	<u><u>143,971,706</u></u>	<u><u>144,920,464</u></u>	<u><u>150,338,192</u></u>
 Residential sewer rates:				
Service charge per residential unit	\$ 17.17	\$ 17.17	\$ 17.86	\$ 17.86
Volume charge per 100 cubic feet of water used (d)	3.53	3.53	3.67	3.67
Commercial and industrial sewer rates:				
Service charge per account	17.75	17.75	18.46	18.46
Volume charge per 100 cubic feet of water used	3.98	3.98	4.14	4.14

Source: McMinnville Water & Light Department and City of McMinnville Engineering Department

(a) Sewer rates are applied to water consumption amounts to derive sewer revenue.

(b) Commercial sewer customers that do not have irrigation systems are billed according to actual water usage for all months.

(c) Commercial sewer customers that have irrigation systems are billed according to actual water usage during the winter months (December - March) and are billed on the previous winter's monthly average water consumption or actual water usage, whichever is less, during the remaining months (April - November).

(d) Residential sewer customers are billed according to actual water usage during the winter months (December - March). The remaining months (April - November) sewer charges are based on the previous winter's monthly average water consumption or actual water usage, whichever is less.

(e) Water consumption continues to decrease due to various factors including conservation measures and rate increases.

<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>
77,071,650	77,646,131	77,388,017	77,053,217	77,035,569	68,088,903
57,720,582	57,666,869	64,372,500	67,676,406	57,137,000	49,921,800
<u>10,943,621</u>	<u>10,567,004</u>	<u>10,909,218</u>	<u>10,798,667</u>	<u>10,111,714</u>	<u>7,164,500</u>
<u>145,735,853</u>	<u>145,880,004</u>	<u>152,669,735</u>	<u>155,528,290</u>	<u>144,284,283</u>	<u>125,175,203</u>

\$	17.60	\$	17.40	\$	16.59	\$	17.05	\$	17.05	\$	17.05
	3.83		3.98		4.35		4.47		4.47		4.47
	17.60		17.40		16.59		17.05		17.05		17.05
	4.40		4.68		5.31		5.46		5.46		5.46

City of McMinnville, Oregon
Sewer Rates
Last Ten Fiscal Years

Fiscal Year Ended June 30,	Residential		Commercial & Industrial		Total Sewer and Septage Charges	Annual Growth
	Monthly Base Rate	Rate per Additional 100 cubic feet	Monthly Base Rate	Rate per Additional 100 cubic feet		
2001	\$ 17.17	\$ 3.53	\$ 17.75	\$ 3.98	\$ 6,134,178	(5.15) %
2002	17.17	3.53	17.75	3.98	6,230,447	1.57
2003	17.86	3.67	18.46	4.14	6,600,438	5.94
2004	17.86	3.67	18.46	4.14	6,671,169	1.07
2005 (a)	17.60	3.83	17.60	4.40	6,936,288	3.97
2006	17.40	3.98	17.40	4.68	7,236,461	4.33
2007	16.59	4.35	16.59	5.31	7,613,506	5.21
2008	17.05	4.47	17.05	5.46	7,759,450	1.92
2009	17.05	4.47	17.05	5.46	7,919,502	2.06
2010	17.05	4.47	17.05	5.46	7,848,888	(0.89)

Source: City of McMinnville Engineering Department

Note: Sewer rates are set by City Council taking into consideration the City's *Sewer Master Plan* which provides recommendations for future operational and capital needs.

(a) Beginning fiscal year 2004-05, the *City of McMinnville 2004 Sewer Rate Equity Review* was implemented. The *Review* recommendations implemented were a three-year gradual shift of sewer costs to non-residential and high water usage residential customers and the finding that sewer user fees needed to increase 2.75 percent per year through fiscal year 2011-12 to cover operating costs, cost of capital improvements, and to build an approximate \$7.5 million reserve for future Water Reclamation Facility expansion. However, the City Council has opted to not raise sewer rates the last two fiscal years due to the challenging economic environment.

City of McMinnville, Oregon
Number of Sewer Connections by Customer Type
Last Ten Fiscal Years

Fiscal Year Ended June 30,	Residential	General Service & Commercial	Total
2001	9,222	1,592	10,814
2002	9,341	1,602	10,943
2003	10,301	1,089	11,390
2004	10,468	1,126	11,594
2005	10,742	1,182	11,924
2006	11,380	1,452	12,832
2007	11,520	1,500	13,020
2008	11,582	1,532	13,114
2009	11,630	1,545	13,175
2010	11,319	1,199	12,518

Source: McMinnville Water & Light Department

City of McMinnville, Oregon
Ratios of Outstanding Debt by Type
Last Ten Fiscal Years

Fiscal Year Ended June 30,	General Obligation Bonds	Less Amount Available in Debt Service Fund (a)	Net General Obligation Bonded Debt	Percentage of Estimated Real Market Value (b)	Per Capita (c)
2001	\$ 6,425,000	\$ 160,000	\$ 6,265,000	0.40 %	\$ 228
2002	14,925,000	455,000	14,470,000	0.90	513
2003	13,585,000	485,000	13,100,000	0.76	453
2004	12,170,000	510,000	11,660,000	0.66	399
2005	10,690,000	340,000	10,350,000	0.51	345
2006	9,320,000	355,000	8,965,000	0.40	290
2007	21,010,000	375,000	20,635,000	0.73	652
2008	20,325,000	655,000	19,670,000	0.63	607
2009	19,490,000	850,000	18,640,000	0.57	569
2010	18,620,000	910,000	17,710,000	0.54	538

Note: Debt amounts presented above are exclusive of applicable premiums and discounts. Details regarding the City's outstanding debt can be found in the notes to the basic financial statements (Note III. H.).

(a) Amount of fund balance designated for principal payments.

(b) See Schedule of Assessed and Estimated Actual Value of Property for estimated real market value data.

(c) See Schedule of Demographic and Economic Statistics for population data.

(d) Includes net general bonded debt, other governmental activities debt, and business-type activities debt.

(e) See Schedule of Demographic and Economic Statistics for personal income data.

n/a - not available

<u>Other Governmental Activities Debt</u>			<u>Business-Type Activities</u>		<u>Total Primary Government (d)</u>	<u>Percentage of Personal Income (e)</u>		<u>Per Capita (c)</u>
<u>Certificates of Participation</u>	<u>Notes Payable</u>	<u>Capital Leases</u>	<u>Revenue Bonds</u>	<u>Notes Payable</u>				
\$ -	\$ 1,457,208	\$ 159,896	\$ 22,690,000	\$ 10,972,180	\$ 41,544,284	6.04 %	\$ 1,511	
180,000	1,438,506	152,625	21,375,000	10,250,063	47,866,194	6.64	1,697	
1,285,000	1,418,847	108,538	20,005,000	9,488,153	45,405,538	6.10	1,572	
1,070,000	1,398,183	60,978	23,690,000	2,371,025	40,250,186	5.10	1,378	
850,000	126,461	9,671	21,895,000	2,023,167	35,254,299	4.09	1,174	
625,000	103,628	3,425	19,895,000	1,657,272	31,249,325	3.25	1,010	
395,000	79,627	21,717	17,795,000	1,273,181	40,199,525	3.93	1,270	
205,000	54,397	14,970	15,590,000	870,725	36,405,092	3.44	1,124	
-	27,877	7,743	13,275,000	444,727	32,395,347	n/a	989	
-	-	-	10,845,000	-	28,555,000	n/a	867	



City of McMinnville, Oregon
Direct and Overlapping Governmental Activities Debt
June 30, 2010

Governmental Unit	Outstanding Debt	Estimated Percentage Applicable (a)	Estimated Share of Overlapping Debt
Direct:			
General obligation bonded debt - City	\$ 18,620,000	100.00 %	<u>\$ 18,620,000</u>
Total direct debt			<u>18,620,000</u>
Overlapping:			
General obligation bonded debt:			
Chemeketa Community College	57,650,000	7.81	4,502,465
McMinnville School District No. 40	71,295,000	80.75	57,570,713
Other governmental activities debt:			
Chemeketa Community College	48,355,683	7.81	3,776,579
Willamette Education Service District	20,854,148	7.14	1,488,986
Yamhill County	905,000	31.41	284,261
Housing Authority of Yamhill County	2,110,000	31.41	662,751
McMinnville School District No. 40	28,666,141	80.75	<u>23,147,909</u>
Total overlapping debt			<u>91,433,663</u>
Total direct and overlapping debt			<u>\$ 110,053,663</u>

Source: Oregon State Treasury Debt Management Division

Note: Overlapping governments are those that coincide, at least in part, with the geographic boundaries of the City. This schedule estimates the portion of the outstanding debt of those overlapping governments that is borne by the residents and businesses of the City. This process recognizes that, when considering the City's ability to issue and repay long-term debt, the entire debt burden borne by the residents and businesses should be taken into account. However, this does not imply that every taxpayer is a resident, and therefore responsible for repaying the debt, of each overlapping government.

(a) The percentage of overlapping debt applicable is estimated using estimated real market values. Applicable percentages were estimated by determining the portion of another governmental unit's estimated real market value within the City's boundaries and dividing it by each governmental unit's total estimated real market value.

City of McMinnville, Oregon
Legal Debt Margin Calculation
Last Ten Fiscal Years

	<u>2001</u>	<u>2002</u>	<u>2003</u>	<u>2004</u>
Total estimated real market value	\$ 1,573,772,404	\$ 1,610,696,888	\$ 1,716,334,030	\$ 1,760,704,384
Debt limitation:				
3% of estimated real market value	47,213,172	48,320,907	51,490,021	52,821,132
Debt applicable to limitation:				
Total general obligation bonded debt	6,425,000	14,925,000	13,585,000	12,170,000
Less amount available for payment of general obligation principal	<u>(160,000)</u>	<u>(455,000)</u>	<u>(485,000)</u>	<u>(510,000)</u>
Net debt applicable to limitation	<u>6,265,000</u>	<u>14,470,000</u>	<u>13,100,000</u>	<u>11,660,000</u>
Total remaining debt limit	<u>\$ 40,948,172</u>	<u>\$ 33,850,907</u>	<u>\$ 38,390,021</u>	<u>\$ 41,161,132</u>
 Total net debt applicable to limitation as a percentage of debt limit	 13.27%	 29.95%	 25.44%	 22.07%

<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>
\$ 2,020,287,465	\$ 2,215,609,959	\$ 2,822,850,527	\$ 3,117,670,189	\$ 3,281,260,714	\$ 3,267,741,423
60,608,624	66,468,299	84,685,516	93,530,106	98,437,821	98,032,243
10,690,000	9,320,000	21,010,000	20,325,000	19,490,000	18,620,000
<u>(340,000)</u>	<u>(355,000)</u>	<u>(375,000)</u>	<u>(655,000)</u>	<u>(850,000)</u>	<u>(910,000)</u>
<u>10,350,000</u>	<u>8,965,000</u>	<u>20,635,000</u>	<u>19,670,000</u>	<u>18,640,000</u>	<u>17,710,000</u>
<u>\$ 50,258,624</u>	<u>\$ 57,503,299</u>	<u>\$ 64,050,516</u>	<u>\$ 73,860,106</u>	<u>\$ 79,797,821</u>	<u>\$ 80,322,243</u>
17.08%	13.49%	24.37%	21.03%	18.94%	18.07%

City of McMinnville, Oregon
Sewer Debt Coverage
Revenue Bond and Note Payable
Last Ten Fiscal Years
(full accrual basis of accounting)

Fiscal Year Ended June 30,	Operating Net Income	Depreciation	Development Charges and Fees	Net Sewer Revenue	Debt Service			Coverage
					Principal	Interest	Total	
2001	\$ 2,279,747	\$ 2,026,543	\$ 698,355	\$ 5,004,645	\$ 1,953,549	\$ 1,690,388	\$ 3,643,937	1.37
2002	2,077,355	2,115,098	922,501	5,114,954	2,037,118	1,655,496	3,692,614	1.39
2003	2,473,629	2,081,815	755,229	5,310,673	2,131,910	1,561,954	3,693,864	1.44
2004	2,404,882	2,149,369	996,789	5,551,040	2,232,990	1,683,623	3,916,613	1.42
2005	2,460,507	2,195,391	891,178	5,547,076	2,142,858	1,116,098	3,258,956	1.70
2006	2,475,387	2,257,843	1,106,547	5,839,777	2,365,895	1,042,278	3,408,173	1.71
2007	2,606,830	2,290,914	923,370	5,821,114	2,484,091	923,069	3,407,160	1.71
2008	2,414,462	2,331,854	1,194,274	5,940,590	2,607,456	797,905	3,405,361	1.74
2009	2,575,678	2,355,078	405,364	5,336,120	2,740,998	666,526	3,407,524	1.57
2010	2,419,116	2,355,675	374,218	5,149,009	2,874,727	528,411	3,403,138	1.51

Note: The 2004 Master Sewer Revenue Refunding Bond Declaration includes two rate covenants:

- The first bond covenant test provides that the City's net sewer revenue (operating net income, plus depreciation, and development charges and fees) must be at least equal to 100% of the fiscal year's annual debt service on the 2004 sewer system revenue refunding bonds plus 100% of the fiscal year's annual debt service on all outstanding subordinated debt which is the OECDD W/WWF 2000 note payable which was paid off in fiscal year 2009-10 (see note III. H. 2.).
- The second bond covenant test provides that the City's net sewer revenue must be at least equal to 120% of the fiscal year's annual debt service on the 2004 sewer system revenue refunding bonds.
- The City met and exceeded each of these bond covenant tests.

City of McMinnville, Oregon
Demographic and Economic Statistics
Last Ten Fiscal Years

Fiscal Year Ended June 30,	Population	Personal Income (a)	Per Capita Personal Income (b)	School Enrollment	PMSA Unemployment Rate (c)
2001	27,500	\$ 688,297,500	\$ 25,029	5,525	5.8 %
2002	28,200	721,186,800	25,574	5,565	7.5
2003	28,890	743,946,390	25,751	5,690	8.0
2004	29,200	789,276,000	27,030	5,911	6.6
2005	30,020	861,964,260	28,713	5,998	5.4
2006	30,950	960,811,800	31,044	6,363	5.1
2007	31,665	1,022,462,850	32,290	6,167	4.8
2008	32,400	1,059,480,000	32,700	6,200	5.3
2009	32,760	n/a	n/a	6,650	11.5
2010	32,930	n/a	n/a	6,434	10.0

Sources: Population information is provided by Portland State University certified yearly estimates. The current fiscal year population is based on the preliminary Oregon population estimate. Per capita personal income is provided by Office of Economic Analysis. School enrollment is provided by McMinnville School District No. 40. Unemployment rate is provided by State of Oregon Employment Department.

(a) Personal income is calculated using population and per capita personal income figures.

(b) Per capita personal income figures are for Yamhill County in total, not just the city of McMinnville.

(c) Portland Metropolitan Statistical Area (PMSA)

n/a - not available

City of McMinnville, Oregon
Principal Employers
Current Year and Seven Years Ago

Employer	Type of Business	Fiscal Year Ended June 30, 2010		
		Number of Employees	Percentage	Rank
McMinnville School District #40	Education	700	5.03 %	1
Willamette Valley Medical Center, LLC	Health care	612	4.39	2
Linfield College	Higher education - liberal arts	525	3.77	3
Cascade Steel Rolling Mills, Inc.	Steel production	409	2.94	4
Yamhill County	County government	398	2.86	5
Evergreen Enterprises, Inc.	Air freight, helicopters, agriculture	361	2.59	6
Oregon Mutual Insurance Company	Insurance products and services	209	1.50	7
Meggitt Polymer	Sealing solutions manufacturing	208	1.49	8
City of McMinnville	City government	203	1.46	9
Wal-Mart Stores, Inc.	Retail merchandise	180	1.29	10
Skyline Corporation (Homette and Nomad)	Mobile home and RV manufacturing	-	-	-
Total principal employers		3,805	27.32	
All other employers (estimated)		10,120	72.68	
Total		13,925	100.00 %	

Sources: City of McMinnville Planning Department. Total employees is provided by Worksource Oregon Employment Department.

Note: Employer information prior to fiscal year 2002-03 is not available.

<u>Fiscal Year Ended June 30, 2003</u>		
<u>Number of</u> <u>Employees</u>	<u>Percentage</u>	<u>Rank</u>
571	3.87	1
400	2.71	5
482	3.26	2
455	3.08	3
375	2.54	6
453	3.07	4
270	1.83	8
-	-	-
193	1.31	10
240	1.63	9
<u>303</u>	<u>2.05</u>	<u>7</u>
3,742	25.35	
<u>11,021</u>	<u>74.65</u>	
<u>14,763</u>	<u>100.00</u>	%



City of McMinnville, Oregon
Construction Activity
Last Ten Fiscal Years

Fiscal Year Ended June 30,	Commercial and Industrial (a)		Residential (b)	
	Number of Permits	Value	Number of Permits	Value
2001	91	\$ 8,505,507	220	\$ 24,555,114
2002	101	22,997,447	308	31,578,766
2003	155	16,150,217	340	33,778,488
2004	177	18,935,470	377	41,529,571
2005	155	22,601,019	363	40,380,378
2006	173	33,297,574	348	47,579,970
2007	147	65,033,583	406	48,635,973
2008	151	100,554,562	273	34,586,033
2009	153	10,832,643	140	12,649,511
2010	134	42,913,099	144	9,466,331

Source: City of McMinnville Building Division

(a) Commercial, industrial, schools, churches, and public buildings, including additions and major repairs.

(b) Single family, duplex and multiple family units, and manufactured homes, including additions and major repairs.

City of McMinnville, Oregon
Full-Time Equivalent Employees by Function/Program
Last Eight Fiscal Years

Functions/Programs	Fiscal Year Ended June 30,					
	2003	2004	2005	2006	2007	2008
Primary government:						
Governmental activities:						
General government	15.30	14.49	13.59	14.31	13.20	19.84
Community development (a)	15.65	14.80	14.80	16.00	16.90	17.12
Public safety:						
Police:						
Sworn	34.00	30.00	32.00	35.00	35.00	35.00
Non-sworn	12.80	14.03	12.29	11.14	14.41	10.16
Fire (b)	6.77	6.54	6.64	6.79	10.38	11.00
Highways and streets	9.64	8.18	8.35	8.85	9.60	9.69
Culture and recreation:						
Parks and recreation:						
Full-time	15.00	11.00	13.00	14.00	14.00	14.00
Part-time	29.64	25.43	22.29	23.08	25.21	23.60
Library	16.90	13.36	14.59	15.65	16.42	16.51
Total governmental activities	<u>155.70</u>	<u>137.83</u>	<u>137.55</u>	<u>144.82</u>	<u>155.12</u>	<u>156.92</u>
Business-type activities:						
Wastewater	18.71	20.07	19.68	19.41	18.76	18.91
Ambulance (b)	18.44	19.12	17.45	17.66	21.07	21.16
Building division (a)	-	-	-	-	-	-
Total business-type activities	<u>37.15</u>	<u>39.19</u>	<u>37.13</u>	<u>37.07</u>	<u>39.83</u>	<u>40.07</u>
Total primary government	<u>192.85</u>	<u>177.02</u>	<u>174.68</u>	<u>181.89</u>	<u>194.95</u>	<u>196.99</u>

Source: City of McMinnville Adopted Budgets

(a) Prior to fiscal year 2008-09, the Building Division was included in community development, a governmental activity. Beginning fiscal year 2008-09, the Building Division is a business-type activity.

(b) Fire and ambulance FTEs are a single group of employees whose time is allocated between the two functions. Prior to fiscal year 2008-09, fire and ambulance FTEs were associated with one function or the other and the costs were allocated via transfers. Beginning fiscal year 2008-09, FTEs are allocated between the two functions directly resulting in no transfers of costs.

<u>2009</u>	<u>2010</u>
15.48	15.32
11.20	11.35
36.00	35.00
14.92	14.92
16.75	16.99
9.15	8.84
15.00	15.00
27.89	29.61
<u>17.93</u>	<u>17.93</u>
<u>164.32</u>	<u>164.96</u>
19.04	19.22
16.04	15.72
<u>5.90</u>	<u>3.75</u>
<u>40.98</u>	<u>38.69</u>
<u>205.30</u>	<u>203.65</u>

City of McMinnville, Oregon
Operating Indicators by Function/Program
Last Eight Fiscal Years

Functions/Programs	Fiscal Year Ended June 30,				
	2003	2004	2005	2006	2007
Primary government:					
Community development:					
Building division: (b)					
Building permits issued	429	491	453	517	463
Plumbing permits issued	296	281	272	374	261
Mechanical permits issued	114	96	106	189	188
Demolition permits issued	11	16	14	25	25
Fire life safety permits issued	59	44	22	53	22
Miscellaneous permits issued	76	48	45	69	57
Manufactured home permits issued	8	10	21	35	34
Total permits issued	<u>993</u>	<u>986</u>	<u>933</u>	<u>1,262</u>	<u>1,050</u>
Police:					
Calls for service (a)	29,315	29,190	27,801	26,349	30,609
Crimes: (a)					
Part I (incidents & arrests reported to FBI)	1,525	1,217	1,240	958	1,006
Part II (arrests reported to FBI)	3,075	2,946	2,915	2,541	2,452
Part III (not reported to FBI)	<u>1,085</u>	<u>1,178</u>	<u>1,077</u>	<u>1,075</u>	<u>1,218</u>
Total crimes	<u>5,685</u>	<u>5,341</u>	<u>5,232</u>	<u>4,574</u>	<u>4,676</u>
Traffic crashes	335	278	302	336	250
Traffic citations/warnings	7,226	11,660	10,549	7,391	12,636
Fire:					
Self fire inspections conducted	1,242	1,308	1,329	1,330	1,390
On-site fire inspections conducted	380	392	671	560	610
Fire responses	n/a	n/a	788	1,070	1,063
Fire/rescue responses	n/a	n/a	1,682	2,603	2,839
Level of insurance service	Class 3	Class 3	Class 3	Class 3	Class 3
Parks and recreation:					
Aquatic center attendance:					
General recreation programs	60,397	55,001	54,388	53,420	60,586
Fitness classes	16,923	15,475	17,485	17,535	17,190
Swim instruction	12,555	12,521	12,911	15,073	15,274
School district #40 programs	8,911	10,933	11,114	10,744	9,504
Rental attendance	<u>17,177</u>	<u>13,700</u>	<u>15,557</u>	<u>16,298</u>	<u>15,308</u>
Total attendance	<u>115,963</u>	<u>107,630</u>	<u>111,455</u>	<u>113,070</u>	<u>117,862</u>

<u>2008</u>	<u>2009</u>	<u>2010</u>
332	-	-
247	-	-
180	-	-
11	-	-
40	-	-
48	-	-
32	-	-
<u>890</u>	<u>-</u>	<u>-</u>
29,128	28,401	n/a
1,143	1,093	n/a
2,846	2,975	n/a
1,100	1,138	n/a
<u>5,089</u>	<u>5,206</u>	
245	228	n/a
11,569	9,559	n/a
-	-	-
120	230	320
838	869	815
2,933	3,120	3,212
Class 3	Class 3	Class 3
71,575	69,396	77,141
18,303	16,830	19,801
15,227	14,790	14,381
8,593	8,759	5,949
16,452	17,132	16,604
<u>130,150</u>	<u>126,907</u>	<u>133,876</u>

(Continued)

City of McMinnville, Oregon
Operating Indicators by Function/Program
Last Eight Fiscal Years

Functions/Programs	Fiscal Year Ended June 30,				
	2003	2004	2005	2006	2007
Community center and recreation programs:					
Facility reservations	n/a	n/a	n/a	1,002	1,144
Children's programs (children per session):					
Kids on the block (after school)	n/a	n/a	n/a	530	434
STARS (summer)	n/a	n/a	n/a	98	120
Recreational sports:					
Soccer:					
Participants	n/a	n/a	n/a	1,500	1,720
Teams	n/a	n/a	n/a	107	118
Matches	n/a	n/a	n/a	1,190	1,220
Baseball/softball:					
Participants	n/a	n/a	n/a	1,170	1,380
Teams	n/a	n/a	n/a	92	106
Games	n/a	n/a	n/a	645	720
Other sports:					
Participants	n/a	n/a	n/a	570	600
Games/matches	n/a	n/a	n/a	340	375
Senior center:					
Attendance	n/a	n/a	n/a	3,920	10,000
Facility rentals	n/a	n/a	n/a	52	62
Senior meals served	n/a	n/a	n/a	31,827	27,388
Day trips taken	n/a	n/a	n/a	27	10
Day trip attendance	n/a	n/a	n/a	568	191
Overnight trips taken	n/a	n/a	n/a	8	9
Overnight trip attendance	n/a	n/a	n/a	102	93
Park maintenance:					
Picnic reservations (a)	n/a	n/a	n/a	107	129
Library:					
Items circulated	289,811	289,800	298,822	306,808	325,197
Resources	82,655	82,650	86,916	82,308	83,446
Uses of online databases, library website, and internet computers at the library	n/a	n/a	116,971	143,721	169,596
Service hours per week	57	47	47	47	47
Building division: (b)					
Building permits issued	-	-	-	-	-
Plumbing permits issued	-	-	-	-	-
Mechanical permits issued	-	-	-	-	-
Demolition permits issued	-	-	-	-	-
Fire life safety permits issued	-	-	-	-	-
Miscellaneous permits issued	-	-	-	-	-
Manufactured home permits issued	-	-	-	-	-
Total permits issued	-	-	-	-	-

<u>2008</u>	<u>2009</u>	<u>2010</u>
1,200	1,373	1,932
500	648	781
130	114	57
1,750	2,443	2,039
120	201	187
1,250	1,279	1,190
1,400	1,230	920
110	96	87
740	643	590
550	443	472
360	354	377
9,750	16,950	17,800
55	123	130
27,000	22,890	22,000
8	12	12
240	212	220
2	5	8
100	77	120
130	135	116
334,960	363,204	383,963
93,398	104,059	112,461
191,897	195,105	197,451
47	51	51
-	222	207
-	224	269
-	241	266
-	11	10
-	41	21
-	48	41
-	7	22
<u>-</u>	<u>794</u>	<u>836</u>

(Continued)

City of McMinnville, Oregon
Operating Indicators by Function/Program
Last Eight Fiscal Years

Functions/Programs	Fiscal Year Ended June 30,				
	2003	2004	2005	2006	2007
Wastewater Services:					
Daily average treatment in gallons	3,100,000	3,100,000	3,100,000	3,280,000	3,000,000
Service connections:					
Residential	10,301	10,468	10,742	11,380	12,431
General services/commercial	1,089	1,126	1,182	1,452	1,284
Ambulance:					
Emergency Medical Service (EMS) calls	3,531	4,346	3,239	4,268	4,330
EMS patients transported	2,809	3,711	2,874	3,225	3,193
Component unit:					
Water and light:					
Water system:					
Daily average consumption in gallons	5,000,000	5,200,000	5,200,000	5,200,000	4,900,000
Service connections:					
Residential	10,567	10,833	11,102	11,276	11,520
General services/commercial	1,286	1,317	1,379	1,447	1,500
Electric system:					
Type	public power	public power	public power	public power	public power
Service connections:					
Residential	11,641	11,940	12,209	12,350	12,748
General services/small industrial	2,438	2,474	2,543	3,332	2,603
Large industrial	2	2	2	2	2

(a) Calendar year

(b) The Building Division was a governmental activity, included in Community Development, prior to fiscal year 2008-09.

Beginning fiscal year 2008-09, the Building Division is a business-type activity.

n/a - not available

2008	2009	2010
3,315,000	3,013,000	3,437,000
11,319	11,398	11,319
1,316	1,326	1,199
4,806	5,185	5,480
3,528	4,163	4,001
5,000,000	5,000,000	4,200,000
11,674	11,718	11,617
1,562	1,573	1,424
public power	public power	public power
12,917	13,027	13,000
2,691	2,689	2,158
2	2	2

City of McMinnville, Oregon
Capital Asset Statistics by Function/Program
Last Eight Fiscal Years

Functions/Programs	Fiscal Year Ended June 30,				
	2003	2004	2005	2006	2007
Primary government:					
General government:					
Computers - desktops and laptops	n/a	159	163	163	165
Computers - physical servers	n/a	15	16	17	18
Police:					
Station	1	1	1	1	1
Off-site evidence facility	1	1	1	1	1
Training facility	1	1	1	1	1
Patrol units	15	15	15	15	15
Command vehicle	-	-	-	-	1
Motorcycles	-	-	-	-	1
Fire:					
Stations	1	1	1	1	1
Training facility	1	1	1	1	1
Vehicles	18	18	18	18	18
Highways and streets:					
Miles of streets	94	97	99	100	102
Miles of storm drain sewers	67	69	71	72	74
Number of street lights	2,135	2,136	2,721	2,791	2,825
Parks and recreation:					
Aquatic center	1	1	1	1	1
Community center	1	1	1	1	1
Senior citizen center	1	1	1	1	1
Parks:					
Neighborhood parks (d)	1	1	1	1	1
Community parks (b)	4	4	5	5	5
Linear park (c)	1	1	2	2	2
Mini parks and play lots	7	7	7	7	7
Nature parks (a)	1	2	2	2	2
Special use park (e)	-	-	-	-	-
Greenway/greenspaces	15	15	15	15	15
Park system acreage (d)	335	335	335	335	335
Tennis courts	4	4	4	4	4
Baseball/softball fields	10	10	10	10	10
Soccer fields	11	11	11	11	11
Outdoor basketball courts (b)	3	3	7	7	7
Skate parks(b)	1	1	2	2	2
Library:					
Facility	1	1	1	1	1
Bookmobile	1	1	1	1	1

<u>2008</u>	<u>2009</u>	<u>2010</u>
204	210	251
20	21	33
1	1	1
1	1	1
1	1	1
15	15	15
1	1	1
1	2	2
1	1	1
1	1	1
18	16	16
103	103	103
75	75	75
2,877	2,877	2,877
1	1	1
1	1	1
1	1	1
2	2	2
5	5	5
2	2	2
7	7	7
2	2	2
-	-	1
15	15	15
343	347	353
4	4	4
11	11	11
11	11	11
7	7	7
2	2	2
1	1	1
1	1	1

(Continued)

City of McMinnville, Oregon
Capital Asset Statistics by Function/Program
Last Eight Fiscal Years

Functions/Programs	Fiscal Year Ended June 30,				
	2003	2004	2005	2006	2007
Airport:					
Runways	2	2	2	2	2
Runway 04/22: 150 ft x 5420 ft with 1,000 ft asphalt stopway					
Runway 17/35: 150 ft x 4676 ft					
Connecting taxiways	2	2	2	2	2
Automated weather station	1	1	1	1	1
Instrument landing system (ILS)	1	1	1	1	1
Precision approach path indicator (PAPI)	2	2	2	2	2
FAA automated flight service station	1	1	1	1	1
City owned hangars:					
Maintenance	2	2	2	2	2
Rental	27	27	27	27	27
Land leased hangars:					
Private	62	71	73	83	83
Corporate	1	1	2	2	2
Wastewater Services:					
Treatment plant	1	1	1	1	1
Maximum daily capacity of treatment plant in gallons	5,600,000	5,600,000	5,600,000	5,600,000	5,600,000
Miles of sanitary sewers	134	137	141	144	149
Ambulance:					
Vehicles	3	3	3	3	3
Component unit:					
Water and light:					
Water system:					
Maximum daily capacity of plant in gallons	13,300,000	13,300,000	13,300,000	13,300,000	13,300,000
Watershed storage in billions of gallons	1.5	3.5	3.5	3.5	3.5
Miles of water mains	135	137	137	140	152
Fire hydrants	870	912	919	944	1,012
Electric system:					
Substations	7	7	7	7	7
Miles of distribution	296	302	302	307	315

(a) In fiscal year 2003-04, Rotary Nature Reserve at Tice Woods was dedicated.

(b) In fiscal year 2004-05, Discovery Meadows Community Park was dedicated and include additional basketball courts and a skate park.

(c) In fiscal year 2004-05, Bonneville Power Administration Linear Park was dedicated.

(d) In fiscal year 2007-08, West Hills Neighborhood park land was purchased. In fiscal year 2008-09, Northeast Neighborhood park land was aquired. In fiscal year 2009-10, land for an addition to a linear park was purchased and land was repurposed for a dog park.

(e) In fiscal year 2009-10, a dog park was constructed.

n/a - not available

<u>2008</u>	<u>2009</u>	<u>2010</u>
2	2	2
2	2	2
1	1	1
1	1	1
2	2	2
1	-	-
2	2	2
27	27	27
83	83	83
2	2	2
1	1	1
5,600,000	5,600,000	5,600,000
152	152	152
3	3	3
13,300,000	13,300,000	13,300,000
3.5	3.5	3.5
154	154	154
1,014	1,017	1,023
7	7	8
318	318	318

