CITY OF
West Linn

Memorandum

Date: **October 22, 2010**

To: **John Kovash, Mayor**
Members, West Linn City Council

From: **Chris Jordan, City Manager**

Subject: **Council Goals Update and First Quarter Financial Status Report**

Attached are two documents that staff regularly updates for the Council on a quarterly basis:

1) Council Goals/Performance Objectives. This document, which was last reviewed by the Council during the July Council retreat, has been updated for activities through September 30, and, in some cases, through this week. It is staff's objective to provide this document to the Council quarterly to assist the Council evaluating progress on goals.

2) The Budget to Actual Quarterly report through the first quarter of FY 2011. You will note a few changes to this document made by Finance Director Richard Seals. In his effort to continuously improve the formatting to keep the document as informative as possible, Richard has listened to some members of the Budget Committee and made some changes in accordance with their concerns. We hope you find this version informative.

Please let us know if you have any questions.

Attachment

Council Goal	Policy Statement	Action Steps	Schedule
Police Station:			
Take the steps necessary to design, finance, and construct a new police station	*West Linn needs a new police station to replace the small, antiquated current station.*	Identify the needs & site	✓ Complete
		Preliminary design	✓ Complete
		Prepare financing mechanisms	✓ Complete
		RFP and select architect	✓ Complete
		Prepare bond resolution with Bond counsel	✓ Complete
		Engage WL in design concepts	✓ Complete
		Council review/consideration	✓ Complete
		Following CC approval, prepare info for community vote	✓ Complete
		Community vote	✓ Complete
		Staff formation of citizen advisory committee	✓ Complete
		Needs evaluation by citizen advisory committee	✓ Complete
		Provide monthly updates to City Council	***Ongoing on a monthly basis***
		Citizen advisory committee recommendation to City Manager, Police Chief, PSAB	***Committee reviewing program and possible sites***
		Begin next steps as identified during evaluation	
		Design, vote, permit, build process	

Council Goal	Policy Statement	Action Steps	Schedule
Aquatic Center:			
Take the steps necessary to design, finance, and construct a community aquatic center	*West Linn has no community aquatic center and the Council desires to give the community the opportunity to vote on building one.*	Identify the program	✓ Complete
		RFP for architect	✓ Complete
		Select architect	✓ Complete
		Formation of design and program advisory group (To date, four meetings held)	✓ Complete
		Provide monthly updates to City Council	***Consultants, staff and committee chairs briefed City Council on 10/18***
		Educate community through detailed 45-day outreach plan	***Through December 3***
		Conduct community survey to assist with decision-making process	***Through December 3***
		Development of operations program and business plan for City Council review	***By mid-December - this step is dependent upon survey results***
		Preliminary design	
		Prepare financing mechanisms, bond resolutions	
		Engage WL in design concepts	
		Prepare info for Council consideration	
		Following Council approval, prepare info for community vote	
		Community vote	
		Final design	
		Land use process	
		Bid and construct	

Council Goal	Policy Statement	Action Steps	Schedule
Comprehensive Plan & CDC:			
Review and consider updates	*The West Linn Comp Plan and CDC are in need of updating to better reflect the current interests of the community.*	Prepare a roadmap for consideration	✓ Complete
		Staff prepares options for improvements to Comp plan and CDC	✓ Complete
		PC and CC approval of road map	✓ Complete
		Historic district rewrite	✓ Complete
		Establishment of the Historic Review Board:	✓ Complete
		Initiate review and actions necessary to implement changes	***In process (see below):***
		Storm water detention ponds:	***Conducted presentation and discussion with City Council on October 4, 2010. Selected demonstration project for enhancements to be reviewed within six months.***
		Policy analysis:	***Staff is analyzing City goals and policies relative to State and Metro regulations. Numerous Metro regulations will be revised by early Winter 2010. Staff expects to present their analysis to Council soon thereafter.***
		Infill/PUD Taskforce:	***Taskforce work underway. The City Council will be briefed on the proposed strategy this fall.***

Council Goal	Policy Statement	Action Steps	Schedule
		Commercial Design Guidelines:	***Project scoping has begun, but further work is dependent upon staff availability.***
		Historic Mill Guidelines:	***Consultant's draft is under review.***
		Water Resource Area Evaluation:	***Project scoping and evaluation of the regulations is underway. The Planning Commission will review the draft work program in November.***
		Minor code amendments (e.g. refinements to current code language):	***Work is underway. Staff expects to present the draft amendments to the Planning Commission during Winter 2010***

Council Goal	Policy Statement	Action Steps	Schedule
Stafford Area:			
Advocate effectively on behalf of the citizens of West Linn: engage the public and speak with one voice on the City's position	*West Linn opposes urbanization of the Stafford area and will take all practical steps to maintain the current character of this area.*	Recommend process to engage citizens	✓ Complete
		Implement process	✓ Complete
		Recommend refinements in City's position, if needed	✓ Complete
		Survey the community	✓ Complete
		Participate in all steps of County and METRO process	✓ Complete
		Retain legal counsel	✓ Complete
		Authorize legal counsel to file objection with DLCD	✓ Complete
		Review DLCD director report	✓ Complete
		DLCD hearings convened	City's legal advisor has provided written objections and will testify during hearings, week of 10/18.

Council Goal	Policy Statement	Action Steps	Schedule
Sustainability:			
Update Sustainability Plan; consider inclusion of sustainability concepts in all City policy documents; consider inclusion of sustainability concepts in all City policy documents	*The city desires to be a good steward of the environment and will seek out opportunities that will enhance the concepts of sustainability.*	Convene Sustainability Summit	✓Complete
		Inclusion of sustainability concepts in City documents and strategic processes (Natural Step training)	✓Complete
		CM memo to staff	✓Complete
		Creation of "Sustainability hub" on City web site	***Pending text from SAB subcommittee***
		Sustainable City Hall plan	***Ongoing***
		Purchase of dishwashers and reusable cups, plates, silverware for City Hall and Operations	***Dishwasher installation under way***
		Schedule work session for Council & SAB	***November 15, 2010 work session***
		Oversee SAB review and revision of Sustainability Plan	***Direction to be provided at the scheduled joint meeting***
		At joint meeting with SAB, staff presentation on City facility sustainability efforts	***Presentation at the scheduled joint meeting***

Council Goal	Policy Statement	Action Steps	Schedule
Economic Development:			
Create an Economic Development Toolkit	*The city wants to explore opportunities to promote economic development.*	Task force report was received and need for EDC recognized	✓ Complete
		RFP released reviewed and consultant selected	✓ Complete
		Updated the resolution related to creating an EDCommittee	✓ Complete
		Consultant working on implementing the task force report, implementing the committee, recruiting members	✓ Complete
		Council appointed the Economic Development Committee	✓ Complete
		Consultant and appointed committee preparing a final recommendation to the Council by year end	***December 1, 2010***

Council Goal	Policy Statement	Action Steps	Schedule
Finance:			
Maintain City's economic viability while preserving the integrity of services and Continue optimal performance while addressing issues as identified in audits	*The City needs to manage its resources in a efficient, effective and transparent manner and needs to educate the public about how we accomplish this.*	Creation of a new mid biennium budget overview document to aid citizen understanding of budget	✓ Complete
		Mid-biennium Citizens' Budget Committee mtg.	✓ Complete
		Issues and options papers for increased focus on financial issues related to West Linn livability	✓ Complete
		Refund remaining debt issues in low-interest rate market (savings of $1.1 million)	✓ Complete
		Pursue credit upgrade from Credit Rating Agencies (received upgrade to AA with S&P and Aa2 with Moody's)	✓ Complete
		Expand Update newsletter to include Finance Report	✓ Complete
		Modify Quarterly Financial Report for a Flexible Budget	✓ Complete
		Offer online payment service for citizens to pay for Court tickets and Utility Billing monthly payments online (800 new users)	✓ Complete
		Specific audit project being pursued - SDC Process	*In process (December 2010)*
		Specific audit project being pursued - Utility Billing	*Postponed to January 2011*
		Specific audit project being pursued - 6yr CIP Document	*In process (November 2010)*
		Specific audit project being pursued - IT Audit	*Scheduled for 2011*
		Complete FY10 audit and receive clean audit opinion	*In process (December 2010)*

Council Goal	Policy Statement	Action Steps	Schedule
Planning Professionalism:			
Demonstrate improvement in the review and implementation of land use applications through a cradle to grave approach to the city's processing applications	*West Linn needs to maintain a land use decision process that is professional, consistent, fair and transparent.*	Planning Department work plan approved by the City Council	✓ Complete
		New Associate Planner hired	✓ Complete
		Legislative process refined to ensure clearer processes/opportunities for public involvement and Council considerations	✓ Complete
		Step by step process checklists developed to aid in application processing	✓ Complete
		Creation of a staff report template	✓ Complete
		Creation of a docketing process	***Fall 2010***
		Ongoing training to enhance staff performance	***Ongoing***
		Greater level of enforcement for all types of CDC violations	***Ongoing***
		Review of workflow practices to ensure optimal performance	***Ongoing***

Council Goal	Policy Statement	Action Steps	Schedule
Utilities:			
Public education and outreach about the future needs of West Linn; adopt water rates and SDCs consistent with the future needs of West Linn; advocate effectively for the citizens of West Linn in regional wastewater discussion	*The city's utility systems are among its greatest assets and is constant need of maintenance and improvement. The City needs to educate the public so that resources are available to continue to invest in these systems.*	Community outreach timeline prepared and will be implemented over the next 100 days	✓Complete
		Place water rates on September ballot for voter consideration	✓Complete
		John Kovash appointed to the regional wastewater committee; two meetings held since creation of this goals document	✓Complete
		Develop Water Rate Calculator, other online resources so citizens can view effect of water rate proposals online	✓Complete
		Finance Director, Water Supervisor, and CRW Conservationalist to attend townhalls and HOAs to discuss issues and answer questions about ballot measure	✓Complete
		Community outreach program on ballot measure. *(NOTE: all advocacy efforts must be initiated completely independently of City staff)*	***In process***

Council Goal	Policy Statement	Action Steps	Schedule
Willamette Falls Television:			
Approve memorandum of understanding to clarify roles and responsibilities of management and advisory board	*West Linn needs to work with its Oregon City partners to continue to provide high quality programming through Willamette Falls Television.*	Staff meeting next week to determine framework for an MOU and initial drafting	✓Complete
		Jenni Tan appointed as West Linn representative; pending meeting to review initial MOU draft and determine next steps	✓Complete
		Joint meeting between West Linn and Oregon City held	✓Complete
		Draft MOU being circulated between West Linn, Oregon City, the Clackamas Cable Access Board and Willamette Falls Television staff for review	✓Complete
		Council approval of final MOU	***Pending CCAB review of MOU draft***

Council Goal	Policy Statement	Action Steps	Schedule
Solar Highway & Trail:			
Educate and involve the public in ODOT's planning of solar highway; complete preliminary engineering and design of trail, with full engagement of public	*The City of West Linn is supportive of ODOT efforts to site a solar highway on ODOT right of way in West Linn and desires that a bike/ped trail be developed as part of this project.*	Open house held on March 30, 2010; public comments received	✓ Complete
		ODOT Solar Highway Project plans	***On hold***
		Trail design continuing with OTAK hired as design firm	***In process***

Council Goal	Policy Statement	Action Steps	Schedule
Comcast:			
Adopt new franchise agreement with Comcast	*A new franchise agreement with Comcast needs to be negotiated to ensure good service to the community and resources to the City.*	Provide avenue online for citizens to report in any more visual or sound issues with Council broadcasts (http://westlinnoregon.gov/communications/problems-local-access-television-reception-or-sound)	✓Complete
		Revised draft of franchise agreement drafted and West Linn's comments including, final draft is on hold because of Comcast delays	***Pending*** - Revised draft of agreement completed by West Linn's negotiating attorneys to include comments, edits, and proposals. Comcast's attorneys continue with delays and WL is still awaiting their next response.

Council Goal	Policy Statement	Action Steps	Schedule
Communications:			
Continue to review opportunities for citizen education	*The City will continue to explore innovative methods of reaching out to the community to ensure exceptional citizen education on complex municipal affairs.*	A bevy of pending communications tools and opportunities: Citizen Support Center, Granicus, general outreach campaigns on roof treatment, water rates, etc.	✓Complete - listed items. Work continues on other issues requiring dedicated communications outreach and support.

City of
West
Linn

First Quarter

Financial Report for the for the first quarter ended September 30, 2010 relating to Fiscal Year 2010-11

Executive Summary

We are pleased to offer this financial report of City operations for your review. This report covers the first quarter of the fiscal year ended September 30, 2010.

QUARTERLY HIGHLIGHTS

This first quarter financial report summarizes the financial results for the fiscal year ended September 30, 2010 and highlights certain topics of interest.

Continuous Improvement

As all of us continuously review the format, delivery, and presentation of financial information, with this quarter's financial report we have revised our quarterly report format even further. Where previously reports used a "% of budget" field in comparing Budget data with Actual results, we are now using a "variance" column quantifying the actual dollar amount of any differences. The second change that we made is adding a "Flexible Budget" column that breaks down the annualized budget amounts to better reflect the report period and the seasonal or uneven flow of certain revenues and expenditures.

This new "Flexible Budget" column will remain fluid as we advance through the fiscal year, and therefore, we have also included the full fiscal year budget amounts, flagged *for informational purposes,* off to the right. These additional columns allow more detail, but by changing the layout to landscape, detail review should not be too cumbersome.

We thank you for your feedback and agree that these changes provide improved analysis of any budget variances in the period that we are examining. Let us know your impressions on this format change as we always appreciate your feedback.

Budget to Actual Financial Results

The figures following this executive summary report the City's financial activity through the fifth quarter of the 2010-2011 biennium. Even though our budget period follows the State's budget biennium period, we still provide fiscal year data in our reports. Also, keep in mind that the 2010 results are pre-audited figures as the audit is typically completed in December after the auditors finish up their field work and testing.

In a review of the City's revenues, particularly the summaries on pages 5 and 6, I note that property tax revenues for FY10 have come in right as projected. State gas taxes are about $100,000 under FY10 projections and have actually decreased from the prior year, and water revenues are about $200,000 under FY10 projections due to such a wet May and June.

In the area of property tax revenues, although market values have dropped over the last couple of years, the effect of Measure 50 on property taxes has actually provided a cushion to the City. Since Measure 50, our taxes are now based upon lower Assessed Values (and indexed by 3% per year since 1995-96) instead of Market Values, which has created almost a 50% difference between to the two sets of values. Although Market Values have declined, they have not

declined by this 50% gap which would then affect Assessed Values and subsequently property tax revenues. Accordingly, the City's property tax revenues (translating into about 13% of the property taxes that you pay every November), have experienced a fairly steady 3% annual growth in the past and continue to be accurately projected going forward.

In the Building Inspection Fund (page 15), you will note that the FY10 revenues have significantly improved and the $120,000 payoff of their bank note was completed in FY10. With our previous budget cuts in this area, coupled with the turn-around in building revenues, this Fund's projected deficit is no longer.

In the Street Fund (page 22), you will note decreasing gas tax revenues from the State during the last three years. Also, the Blankenship project grant in the amount of $146,000 is reflected in intergovernmental grant revenues. This amount represents half of the Blankenship project grant with the other half due to be received next quarter. The remaining $900,000 in projected grant monies relate to the Salamo project. This project was an ODOT-managed project as opposed to a City-managed project, meaning that ODOT's financials will be reflecting the grant revenue and the corresponding project expenses.

On the expense side, overall personnel costs continue to be the City's largest expense item. Best seen in the City-wide summary (page 8), overall personnel costs have decreased in FY10 due to decreasing PERS rates and overtime. Going forward, personnel costs will continue to be our biggest challenge. Particularly with PERS rates, which are scheduled to increase every two years. As you may recall, this is one of the reasons why the City follows the State's two-year budget methodology as it helps to plan for these PERS rate increases. With the next biennium, starting July 1, 2011, PERS has announced rate increases, as high as 8% of payroll, across the State to cover their 2008 investment losses (reflecting a 50% increase in the annual PERS expenses for many agencies). Stay tuned for news on this front.

Bond Refunding Results in Significant Interest Savings

In September, Finance completed the refunding of $3 million Series 2000 general obligation bonds and $2.7 million Series 2000 full faith and credit obligation bonds. These two refundings resulted in a combined economic gain of $978,741 and a reduction of $1,088,165 in future debt service payments. During this refunding process, the City received a credit upgrade from Standard and Poor's Rating Services to the AA level (see below for details) and Moody's Investors Service reaffirmed the City's Aa2 credit rating as upgraded from the Aa3 level back in May 2010. After this refunding, the overall interest rates were reduced to 2.09% which, on the general obligation portion of the refunding, results in a direct reduction in the property tax rates for our citizens.

City Receives Another Credit Rating Upgrade

Standard & Poor's Rating Services raised the City's credit rating on its General Obligation (GO) and Full Faith and Credit (FFCO) bonds one level from AA- to AA in September 2010. As part of their analysis, unqualified audit opinions, financial policies related to fund balance requirements, and timely financial reporting were cited as key financial indicators that aided

the credit boost. In addition, S&P specifically highlighted the City's use of five-year financial forecasting and quarterly financial reporting as key elements of strong financial management.

New Water Rate Proposals Heading for November 2, 2010 Election

Water is our most precious commodity and adequate water system infrastructure is critical in continuing to provide quality water service to all residents of West Linn. The City Charter provides for city rates "not to exceed 5 percent," but the Utility Advisory Board has recommended that rates increase more than 5 percent to fund the $21 million of water infrastructure projects listed in the Water Master Plan. Accordingly, the City Council has placed a proposal on the upcoming ballot asking voters to consider increased water rates to fund $21 million in necessary water system infrastructure projects.

This water rate increase proposal also includes revising the water rate structure by reducing the base rate to $10.06 per residence, per month, and applying a usage charge for every unit of water used. The proposed water rate structure eliminates the 7 base units of water included in the current base rate of $15.27. For more information on this topic, see: http://westlinnoregon.gov/water-rates.

Reminder that Citizens can now pay their Utility Bill Online

You may now make your monthly Utility Bill payments on-line via credit card using the City's new online payment program from the convenience and security of your home computer. You can also make a payment by calling 1-800-701-8560, 24 hours a day, 7 days a week (a "live" person is available if you call between 8am to 6pm EST). Of course, the regular "non-online" ways of making payments are still available. This new online service is simply one additional way to make payments for your convenience.

We value your trust and promise to ensure fiscal integrity in all that we do. As you review this quarterly report, I welcome your questions, comments, and any suggestions you may have. As always, the best way to contact me is by email at: rseals@westlinnoregon.gov.

Best regards,

Richard Seals, CPA CMA CFM
Finance Director, City of West Linn

City-wide Totals

(Summary of Revenues and Expenditures
rolled up for all City Funds)

City of West Linn

Totals rolled up from all City funds

	Actual			For the 1st Quarter of FY11			*[for informational purposes]* 2010-2011 Biennium			[3 months] Flexible Budget Factor
	FY08	FY09	FY10	Flexible Budget	[3 months] Actual	Variance	FY10 Budget	FY11 Budget	Total Budget	
Revenues (by sub-totals)										
Property taxes	$ 5,965,524	$ 6,392,688	$ 6,603,432	$ 122,000	$ 127,705	$ 5,705	$ 6,620,000	$ 6,916,000	$ 13,536,000	0.0175
Intergovernmental revenue	2,370,309	2,506,047	3,678,872	451,000	278,506	(172,494)	6,495,000	3,430,000	9,925,000	0.2500
Fees and charges - utility bills	5,556,370	7,065,539	7,040,132	1,896,000	2,160,831	264,831	7,165,000	7,583,000	14,748,000	0.2500
Fees and charges - other	4,804,120	4,440,854	4,710,722	1,018,000	966,804	(51,196)	4,153,000	4,243,000	8,396,000	0.2500
Other revenue:										
Interest	530,916	240,225	29,919	88,000	30,525	(57,475)	343,000	341,000	684,000	0.2500
Miscellaneous	770,810	789,180	413,140	82,000	60,503	(21,497)	314,000	321,000	635,000	0.2500
Transfers from other funds	5,651,506	5,206,500	5,355,000	1,446,000	1,346,000	(100,000)	5,995,000	5,780,000	11,775,000	0.2500
Debt proceeds	175,000	9,121,916	-	-	5,934,861	5,934,861	-	-	-	0.0000
	7,128,232	15,357,821	5,798,059	1,616,000	7,371,889	5,755,889	6,652,000	6,442,000	13,094,000	
Total revenue	25,824,555	35,762,949	27,831,217	5,103,000	10,905,735	5,802,735	31,085,000	28,614,000	59,699,000	

Summary of revenues City-wide

City of West Linn

Totals rolled up from all City funds

	Actual			For the 1st Quarter of FY11			*[for informational purposes]* 2010-2011 Biennium			[3 months]
	FY08	FY09	FY10	Flexible Budget	[3 months] Actual	Variance	FY10 Budget	FY11 Budget	Total Budget	Flexible Budget Factor
Revenues (by line detail)										
Property taxes										
Levied for general purposes	$ 5,204,220	$ 5,467,317	$ 5,776,306	$ 106,000	$ 111,103	$ 5,103	$ 5,754,000	$ 6,012,000	$ 11,766,000	0.0175
Levied for bonded debt	761,304	925,371	827,126	16,000	16,602	602	866,000	904,000	1,770,000	0.0175
	5,965,524	6,392,688	6,603,432	122,000	127,705	5,705	6,620,000	6,916,000	13,536,000	
Intergovernmental revenue										
Library funding from County	506,071	517,475	1,193,937	-	-	-	1,200,000	1,325,000	2,525,000	0.0000
One-time capital funding	-	-	-	-	-	-	1,000,000	-	1,000,000	0.0175
State highway gas taxes	1,057,792	1,018,039	1,012,955	296,000	180,067	(115,933)	1,129,000	1,185,000	2,314,000	0.2500
State Rev Sharing (liq cig)	318,903	508,695	428,445	99,000	98,439	(561)	389,000	396,000	785,000	0.2500
State Shared Rev (general)	222,485	216,155	206,831	56,000	-	(56,000)	220,000	224,000	444,000	0.2500
Other grants and misc	265,058	245,683	836,704	-	-	-	2,557,000	300,000	2,857,000	0.2500
	2,370,309	2,506,047	3,678,872	451,000	278,506	(172,494)	6,495,000	3,430,000	9,925,000	
Fees and charges:										
Utility Charges - water	2,578,085	2,954,547	2,908,269	846,000	1,085,855	239,855	3,197,000	3,382,000	6,579,000	0.2500
Utility Charges - sewer	1,412,131	1,775,296	1,632,385	417,000	430,477	13,477	1,565,000	1,668,000	3,233,000	0.2500
Utility Charges - surface wtr	510,919	561,898	592,883	155,000	153,413	(1,587)	567,000	620,000	1,187,000	0.2500
Utility Charges - street maint	234,571	714,256	778,226	189,000	197,612	8,612	735,000	757,000	1,492,000	0.2500
Utility Charges - park maint	820,664	1,059,542	1,128,369	289,000	293,474	4,474	1,101,000	1,156,000	2,257,000	0.2500
	5,556,370	7,065,539	7,040,132	1,896,000	2,160,831	264,831	7,165,000	7,583,000	14,748,000	
SDC fees from developers	1,013,740	691,191	697,302	65,000	109,886	44,886	254,000	262,000	516,000	0.2500
Franchise fees	1,685,632	1,707,918	1,952,259	412,000	380,241	(31,759)	1,882,000	1,823,000	3,705,000	0.2500
Licenses and permits	1,119,479	1,054,720	1,093,389	243,000	235,381	(7,619)	868,000	970,000	1,838,000	0.2500
Park recreation program fee:	433,439	416,050	402,621	125,000	125,444	444	479,000	498,000	977,000	0.2500
Fines and forfeitures	551,830	570,975	565,151	173,000	115,852	(57,148)	670,000	690,000	1,360,000	0.2500
	10,360,490	11,506,393	11,750,854	2,914,000	3,127,635	213,635	11,318,000	11,826,000	23,144,000	
Other revenue:										
Interest	530,916	240,225	29,919	88,000	30,525	(57,475)	343,000	341,000	684,000	0.2500
Miscellaneous	770,810	789,180	413,140	82,000	60,503	(21,497)	314,000	321,000	635,000	0.2500
Transfers from other funds	5,651,506	5,206,500	5,355,000	1,446,000	1,346,000	(100,000)	5,995,000	5,780,000	11,775,000	0.2500
Debt proceeds	175,000	9,121,916	-	-	5,934,861	5,934,861	-	-	-	0.0000
	7,128,232	15,357,821	5,798,059	1,616,000	7,371,889	5,755,889	6,652,000	6,442,000	13,094,000	
Total revenue	25,824,555	35,762,949	27,831,217	5,103,000	10,905,735	5,802,735	31,085,000	28,614,000	59,699,000	

City of West Linn

Totals rolled up from all City funds

	Actual			For the 1st Quarter of FY11			*[for informational purposes]* 2010-2011 Biennium			[3 months]
	FY08	FY09	FY10	Flexible Budget	[3 months] Actual	Variance	FY10 Budget	FY11 Budget	Total Budget	Flexible Budget Factor
Expenditures										
Personal services	$ 10,998,979	$ 12,175,439	$ 12,046,793	$ 3,093,000	$ 3,142,169	$ (49,169)	$ 12,447,000	$ 13,188,000	$ 25,635,000	0.2385
Materials and services	6,021,865	5,976,074	5,656,137	1,575,000	1,569,820	5,180	6,203,000	6,290,000	12,493,000	0.2500
Debt service	1,698,090	6,377,666	1,838,961	-	5,933,478	(5,933,478)	1,847,000	1,729,000	3,576,000	0.0000
Transfers to other funds	5,564,778	5,206,500	5,355,000	1,446,000	1,346,000	100,000	5,995,000	5,780,000	11,775,000	0.2500
Capital outlay	1,666,083	3,310,775	2,622,554	1,606,000	1,164,982	441,018	10,030,000	6,447,000	16,477,000	0.2500
Total expenditures	25,949,795	33,046,454	27,519,445	7,720,000	13,156,449	(5,436,449)	36,522,000	33,434,000	69,956,000	
Revenue over (under) expenditure	(125,240)	2,716,495	311,772	(2,617,000)	(2,250,714)	366,286	(5,437,000)	(4,820,000)	(10,257,000)	
Beginning fund balance	10,370,525	10,245,285	12,961,780	14,635,000	13,273,552	(1,361,448)	14,635,000	9,198,000	14,635,000	
Ending fund balance	$ 10,245,285	$ 12,961,780	$ 13,273,552	$ 12,018,000	$ 11,022,838	$ (995,162)	$ 9,198,000	$ 4,378,000	$ 4,378,000	

Summary of expenditures City-wide

City of West Linn

Totals rolled up from all City funds

	Actual			For the 1st Quarter of FY11			*[for informational purposes]* 2010-2011 Biennium			[3 months]
	FY08	FY09	FY10	Flexible Budget	[3 months] Actual	Variance	FY10 Budget	FY11 Budget	Total Budget	Flexible Budget Factor
Expenditures										
Personal services:										
Salaries and wages	$ 7,234,806	$ 7,870,794	$ 8,202,592	$ 2,084,000	$ 2,039,698	$ 44,302	$ 8,213,000	$ 8,600,000	$ 16,813,000	0.2385
Overtime	230,598	287,847	157,168	36,000	39,163	(3,163)	153,000	171,000	324,000	0.2385
Payroll taxes and benefits	2,157,213	2,453,041	2,381,770	678,000	745,908	(67,908)	2,845,000	2,952,000	5,797,000	0.2385
PERS contributions	1,376,362	1,563,757	1,305,263	295,000	317,400	(22,400)	1,236,000	1,465,000	2,701,000	0.2385
	10,998,979	12,175,439	12,046,793	3,093,000	3,142,169	(49,169)	12,447,000	13,188,000	25,635,000	
Materials and services	6,021,865	5,976,074	5,656,137	1,575,000	1,569,820	5,180	6,203,000	6,290,000	12,493,000	0.2500
Debt service:										
Principal	990,000	835,448	1,025,000	-	-	-	1,025,000	1,100,000	2,125,000	0.0000
Interest	708,090	549,699	813,961	-	-	-	822,000	629,000	1,451,000	0.0000
Refunded debt	-	4,992,519	-	-	5,933,478	(5,933,478)	-	-	-	
	1,698,090	6,377,666	1,838,961	-	5,933,478	(5,933,478)	1,847,000	1,729,000	3,576,000	
Transfers to other funds	5,564,778	5,206,500	5,355,000	1,446,000	1,346,000	100,000	5,995,000	5,780,000	11,775,000	0.2500
Capital outlay	1,666,083	3,310,775	2,622,554	1,606,000	1,164,982	441,018	10,030,000	6,447,000	16,477,000	0.2500
Total expenditures	25,949,795	33,046,454	27,519,445	7,720,000	13,156,449	(5,436,449)	36,522,000	33,434,000	69,956,000	
Revenue over (under) expenditure	(125,240)	2,716,495	311,772	(2,617,000)	(2,250,714)	366,286	(5,437,000)	(4,820,000)	(10,257,000)	
Beginning fund balance	10,370,525	10,245,285	12,961,780	14,635,000	13,273,552	(1,361,448)	14,635,000	9,198,000	14,635,000	
Ending fund balance	$ 10,245,285	$ 12,961,780	$ 13,273,552	$ 12,018,000	$ 11,022,838	$ (995,162)	$ 9,198,000	$ 4,378,000	$ 4,378,000	

Budget-to-Actual

Financial Reports by Fund

General Fund
for the City of West Linn

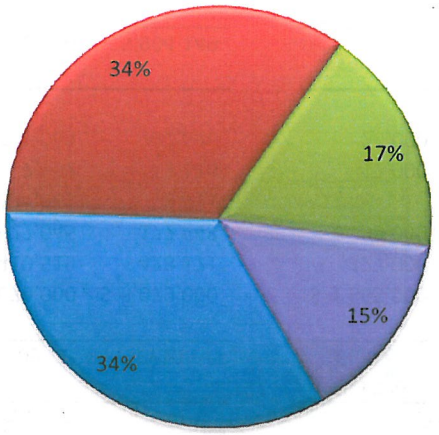
	Actual			For the 1st Quarter of FY11			*[for informational purposes]* 2010-2011 Biennium			[3 months]
	FY08	FY09	FY10	Flexible Budget	[3 months] Actual	Variance	FY10 Budget	FY11 Budget	Total Budget	Flexible Budget Factor
Revenue										
Transfers from other funds	$ 5,185,960	$ 4,670,000	$ 5,079,000	$ 1,365,000	$ 1,265,000	$ (100,000)	$ 5,474,000	$ 5,457,000	$10,931,000	0.2500
Fines and forfeitures	450,670	410,519	428,171	127,000	85,872	(41,128)	493,000	508,000	1,001,000	0.2500
Licenses and permits	53,901	427,045	177,743	90,000	37,660	(52,340)	329,000	360,000	689,000	0.2500
Intergovernmental	-	134,960	8,441	-	-	-	-	-	-	0.2500
Interest	67,400	7,552	3,118	12,000	3,239	(8,761)	45,000	46,000	91,000	0.2500
Miscellaneous	436,258	488,064	207,676	26,000	-	(26,000)	100,000	102,000	202,000	0.2500
Proceeds from refundings	-	-	-	-	5,934,861	5,934,861 [1]	-	-	-	
Total revenue	6,194,189	6,138,140	5,904,149	1,620,000	7,326,632	5,706,632	6,441,000	6,473,000	12,914,000	
Expenditures										
City Council	64,176	39,985	55,448	14,000	8,442	5,558	58,000	60,000	118,000	0.2333
City Administration	816,235	761,952	916,256	223,000	234,407	(11,407)	924,000	995,000	1,919,000	0.2241
Human Resources	248,267	280,612	333,165	84,000	77,834	6,166	345,000	359,000	704,000	0.2340
Finance	907,778	847,320	944,439	234,000	166,651	67,349	964,000	1,009,000	1,973,000	0.2319
Information Technology	828,590	973,819	784,691	234,000	203,394	30,606	950,000	988,000	1,938,000	0.2368
Facility Services	461,312	530,988	441,427	111,000	80,721	30,279	474,000	489,000	963,000	0.2270
Municipal Court	253,323	206,041	221,073	67,000	67,275	(275)	279,000	300,000	579,000	0.2233
Public Works Support Services	1,317,381	1,261,253	1,238,473	309,000	296,981	12,019	1,293,000	1,307,000	2,600,000	0.2364
Vehicle/Equipment Maint	475,828	359,343	340,878	91,000	95,499	(4,499)	370,000	379,000	749,000	0.2401
Non-departmental:										
General Services	71,265	39,147	104,383	58,000	58,537	(537)	114,000	116,000	230,000	0.5000
Debt Service	343,136	339,838	341,095	-	-	-	341,000	342,000	683,000	0.0000
Transfers to other funds	416,676	350,000	31,000	8,000	8,000	-	245,000	32,000	277,000	0.2500
Current refundings	-	-	-	-	5,933,478	(5,933,478) [1]	-	-	-	
Total expenditures	6,203,967	5,990,298	5,752,328	1,433,000	7,231,219	(5,798,219)	6,357,000	6,376,000	12,733,000	
Revenue over (under) expenditur	(9,778)	147,842	151,821	187,000	95,413	(91,587)	84,000	97,000	181,000	
Beginning fund balance	847,341	837,563	985,405	717,000	1,137,226	420,226	717,000	801,000	717,000	
Ending fund balance	$ 837,563	$ 985,405	$ 1,137,226	$ 904,000	$ 1,232,639	$ 328,639	$ 801,000	$ 898,000	$ 898,000	

[1] Reflects bond refunding completed in September 2010 saving $1,088,000 in future interest costs and upgrading City credit to AA level.

Summary of Ending Balances from Funds with Property Tax Revenue Allocations:

	Actual			Flexible Period	2010-2011 Biennium		
	FY08	FY09	FY10		FY10	FY11	Total
General Fund	$ 837,563	$ 985,405	$ 1,137,226	$ 1,232,639	$ 801,000	$ 898,000	$ 898,000
Public Safety Fund	955,205	2,159,537	2,085,081	1,026,668	867,000	908,000	908,000
Parks & Recreation Fund	222,835	493,834	402,450	(557,597)	581,000	459,000	459,000
Library Fund	316,398	231,205	246,991	(179,153)	387,000	391,000	391,000
	$ 2,332,001	$ 3,869,981	$ 3,871,748	$ 1,522,557	$ 2,636,000	$ 2,656,000	$ 2,656,000

Ending Fund Reserve Balances Budgeted at the End of the Biennium



- General Fund
- Public Safety Fund
- Parks & Recreation Fund
- Library Fund

Public Safety Fund
for the City of West Linn

	Actual			For the 1st Quarter of FY11			*[for informational purposes]* 2010-2011 Biennium			[3 months] Flexible Budget Factor
	FY08	FY09	FY10	Flexible Budget	[3 months] Actual	Variance	FY10 Budget	FY11 Budget	Total Budget	
Revenue										
Property taxes	$ 2,975,189	$ 2,923,718	$ 3,850,870	$ 70,000	$ 74,069	$ 4,069	$ 3,812,000	$ 3,994,000	$ 7,806,000	0.0175
Franchise fees	1,409,003	1,412,410	1,568,040	380,000	355,265	(24,735)	1,488,000	1,518,000	3,006,000	0.2500
Intergovernmental revenue	318,903	508,695	428,445	99,000	98,439	(561)	389,000	396,000	785,000	0.2500
Licenses and permits	34,915	28,245	27,078	9,000	3,773	(5,227)	33,000	34,000	67,000	0.2500
Fines and forfeitures	34,168	92,877	78,248	25,000	14,688	(10,312)	95,000	98,000	193,000	0.2500
Interest	59,604	8,340	4,487	10,000	4,662	(5,338)	38,000	39,000	77,000	0.2500
Miscellaneous	19,420	58,677	49,725	14,000	2,009	(11,991)	52,000	54,000	106,000	0.2500
Transfers	250,000	200,000	-	-	-	-	-	-	-	0.2500
Debt proceeds	-	1,522,165	-	-	-	-	-	-	-	0.2500
Total revenue	5,101,202	6,755,127	6,006,893	607,000	552,905	(54,095)	5,907,000	6,133,000	12,040,000	
Expenditures										
Personal services	3,455,486	3,998,502	3,923,723	944,000	949,158	(5,158)	3,745,000	3,960,000	7,705,000	0.2385
Materials and services	681,055	592,437	510,095	141,000	323,160	(182,160) [1]	556,000	564,000	1,120,000	0.2500
Debt service	-	-	113,000	-	-	-	113,000	113,000	226,000	0.0000
Transfers	950,717	829,000	1,459,000	339,000	339,000	-	1,459,000	1,355,000	2,814,000	0.2500
Capital outlay	103,097	130,856	75,531	25,000	-	25,000	1,600,000	100,000	1,700,000	0.2500
Total expenditures	5,190,355	5,550,795	6,081,349	1,449,000	1,611,318	(162,318)	7,473,000	6,092,000	13,565,000	
Revenue over (under) expenditures	(89,153)	1,204,332	(74,456)	(842,000)	(1,058,413)	(216,413)	(1,566,000)	41,000	(1,525,000)	
Beginning fund balance	1,044,358	955,205	2,159,537	2,433,000	2,085,081	(347,919)	2,433,000	867,000	2,433,000	
Ending fund balance	$ 955,205	$ 2,159,537	$ 2,085,081	$ 1,591,000	$ 1,026,668	$ (564,332)	$ 867,000	$ 908,000	$ 908,000	

[1] The annual contract payment to 911 LOCOM was made in this first quarter creating this variance. This payment represents the completion of our six-year contract with Lake Oswego. Police is currently under negotiations with LOCOM for the next five-year period.

Parks & Recreation Fund
for the City of West Linn

	Actual			For the 1st Quarter of FY11			*[for informational purposes]* 2010-2011 Biennium			[3 months] Flexible Budget Factor
	FY08	FY09	FY10	Flexible Budget	[3 months] Actual	Variance	FY10 Budget	FY11 Budget	Total Budget	
Revenue										
Property taxes	$ 1,307,014	$ 1,580,449	$ 1,527,886	$ 27,000	$ 25,541	$ (1,459)	$ 1,314,000	$ 1,518,000	$ 2,832,000	0.0175
Park maintenance fee	820,664	1,059,542	1,128,369	289,000	293,474	4,474	1,101,000	1,156,000	2,257,000	0.2500
Recreation program charges	433,439	416,050	402,621	125,000	125,444	444	479,000	498,000	977,000	0.2500
Intergovernmental	265,058	110,723	47,900	-	-	-	697,000	300,000	997,000	0.0000
Interest	17,102	1,118	530	3,000	550	(2,450)	10,000	10,000	20,000	0.2500
Miscellaneous	2,706	28,959	25,150	7,000	2,968	(4,032)	26,000	26,000	52,000	0.2500
Total revenue	2,845,983	3,196,841	3,132,456	451,000	447,977	(3,023)	3,627,000	3,508,000	7,135,000	
Expenditures										
Personal services	1,250,441	1,319,028	1,386,427	352,000	425,371	(73,371) [1]	1,393,000	1,477,000	2,870,000	0.2385
Material & services	649,426	726,866	669,485	191,000	233,822	(42,822) [1]	743,000	763,000	1,506,000	0.2500
Debt service	-	-	37,186	-	-	-	40,000	40,000	80,000	0.0000
Transfers	589,976	617,000	780,000	201,000	201,000	-	780,000	803,000	1,583,000	0.2500
Capital outlay	441,345	262,948	350,742	137,000	547,831	(410,831)	750,000	547,000	1,297,000	0.2500
Total expenditures	2,931,188	2,925,842	3,223,840	881,000	1,408,024	(527,024)	3,706,000	3,630,000	7,336,000	
Revenue over (under) expenditures	(85,205)	270,999	(91,384)	(430,000)	(960,047)	(530,047)	(79,000)	(122,000)	(201,000)	
Beginning fund balance	308,040	222,835	493,834	660,000	402,450	(257,550)	660,000	581,000	660,000	
Ending fund balance	$ 222,835	$ 493,834	$ 402,450	$ 230,000	$ (557,597)	$ (787,597)	$ 581,000	$ 459,000	$ 459,000	

[1] These variances reflect increased expenditures incurred during Parks' busier summer months.

Library Fund
for the City of West Linn

	Actual			For the 1st Quarter of FY11			*[for informational purposes]* 2010-2011 Biennium			[3 months] Flexible Budget Factor
	FY08	FY09	FY10	Flexible Budget	[3 months] Actual	Variance	FY10 Budget	FY11 Budget	Total Budget	
Revenue										
Property taxes	$ 922,017	$ 963,150	$ 397,550	$ 9,000	$ 11,493	$ 2,493	$ 628,000	$ 500,000	$ 1,128,000	0.0175
Library funding from County	506,071	517,475	1,193,937	-	-	- [1]	1,200,000	1,325,000	2,525,000	0.0000
One-time capital funding	-	-	-	-	-	-	1,000,000	-	1,000,000	0.0175
Fines and forfeitures	66,992	67,579	58,732	21,000	15,292	(5,708)	82,000	84,000	166,000	0.2500
Interest	26,218	1,494	817	2,000	291	(1,709)	8,000	8,000	16,000	0.2500
Miscellaneous	8,728	6,755	6,132	3,000	-	(3,000)	12,000	13,000	25,000	0.2500
Total revenue	1,530,026	1,556,453	1,657,168	35,000	27,076	(7,924)	2,930,000	1,930,000	4,860,000	
Expenditures										
Personal services	1,004,725	1,091,163	1,083,161	307,000	292,886	14,114	1,208,000	1,288,000	2,496,000	0.2385
Materials and services	158,183	181,764	189,221	59,000	65,334	(6,334)	230,000	234,000	464,000	0.2500
Transfers	363,300	359,000	369,000	95,000	95,000	-	369,000	379,000	748,000	0.2500
Capital outlay	-	9,719	-	6,000	-	6,000	1,050,000	25,000	1,075,000	0.2500
Total expenditures	1,526,208	1,641,646	1,641,382	467,000	453,220	13,780	2,857,000	1,926,000	4,783,000	
Revenue over (under) expenditures	3,818	(85,193)	15,786	(432,000)	(426,144)	5,856	73,000	4,000	77,000	
Beginning fund balance	312,580	316,398	231,205	314,000	246,991	(67,009)	314,000	387,000	314,000	
Ending fund balance - total	316,398	231,205	246,991	(118,000)	(179,153)	(61,153)	387,000	391,000	391,000	
Restricted - Caufield Trust	158,000	158,000	158,000	158,000	158,000	-	158,000	158,000	158,000	
Unrestricted	$ 158,398	$ 73,205	$ 88,991	$ (276,000)	$ (337,153)	$ (61,153)	$ 229,000	$ 233,000	$ 233,000	

[1] The dedicated Library District Levy monies do not arrive from the County until February.

Building Inspection Fund
for the City of West Linn

	Actual			For the 1st Quarter of FY11				*[for informational purposes]* 2010-2011 Biennium			[3 months] Flexible Budget Factor
	FY08	FY09	FY10	Flexible Budget	[3 months] Actual	Variance		FY10 Budget	FY11 Budget	Total Budget	
Revenue											
Licenses and permits	$ 634,222	$ 527,660	$ 557,682	$ 106,000	$ 176,822	$ 70,822	[1]	$ 365,000	$ 423,000	$ 788,000	0.2500
Interest	2,530	-	248	-	258	258		-	-	-	0.2500
Miscellaneous	2,981	5,137	6,614	-	95	95		-	-	-	0.2500
Debt proceeds	175,000	-	-	-	-	-		-	-	-	0.2500
Transfer from general fund	-	-	-	-	-	-		214,000	-	214,000	0.2500
Total revenue	814,733	532,797	564,544	106,000	177,175	71,175		579,000	423,000	1,002,000	
Expenditures											
Personal services	392,584	418,016	289,805	61,000	88,902	(27,902)	[2]	277,000	254,000	531,000	0.2385
Materials and services	33,225	20,474	8,980	8,000	982	7,018		29,000	30,000	59,000	0.2500
Debt service				-		-					0.2500
Principal	250,000	55,448	119,552	-	-	-		120,000	-	120,000	0.2500
Interest	12,500	7,770	491	-	-	-		1,000	-	1,000	0.2500
Transfers	183,772	142,000	71,000	18,000	18,000	-		71,000	73,000	144,000	0.2500
Capital outlay	25,357	-	-	-	-	-		-	-	-	0.2500
Total expenditures	897,438	643,708	489,828	87,000	107,884	(20,884)		498,000	357,000	855,000	
Revenue over (under) expenditures	(82,705)	(110,911)	74,716	19,000	69,291	50,291		81,000	66,000	147,000	
Beginning fund balance	191,557	108,852	(2,059)	(105,000)	72,657	177,657		(105,000)	(24,000)	(105,000)	
Ending fund balance	$ 108,852	$ (2,059)	$ 72,657	$ (86,000)	$ 141,948	$ 227,948		$ (24,000)	$ 42,000	$ 42,000	

[1] Building revenues have turned around and this variance reflects the revenues received over budgeted amounts.

[2] This variance reflects increased staffing levels to accommodate the increase in building activities.

Planning Fund
for the City of West Linn

	Actual			For the 1st Quarter of FY11				2010-2011 Biennium *[for informational purposes]*			[3 months] Flexible Budget Factor
	FY08	FY09	FY10	Flexible Budget	[3 months] Actual	Variance		FY10 Budget	FY11 Budget	Total Budget	
Revenue											
Intergovernmental	$ 222,485	$ 216,155	$ 206,831	$ 56,000	$ -	$ (56,000)	[1]	$ 220,000	$ 224,000	$ 444,000	0.2500
Franchise fees	114,045	110,090	168,636	-	-	-	[2]	121,000	177,000	298,000	0.0000
Licenses and permits	204,213	23,840	274,505	30,000	4,510	(25,490)		110,000	121,000	231,000	0.2500
Charges for services	-	186,500	157,000	43,000	43,000	-		157,000	173,000	330,000	0.2500
Interest	-	997	755	-	784	784		1,000	1,000	2,000	0.2500
Miscellaneous	5,766	3,492	357	-	2,872	2,872		1,000	1,000	2,000	0.2500
Transfers from other funds	350,000	150,000	119,000	38,000	38,000	-		150,000	150,000	300,000	0.2500
Total revenue	896,509	691,074	927,084	167,000	89,166	(77,834)		760,000	847,000	1,607,000	
Expenditures											
Personal services	509,727	526,557	573,688	158,000	149,290	8,710		581,000	663,000	1,244,000	0.2385
Materials and services	117,713	45,082	36,647	15,000	5,107	9,893		57,000	59,000	116,000	0.2500
Transfers	187,200	197,000	202,000	52,000	52,000	-		202,000	207,000	409,000	0.2500
Total expenditures	814,640	768,639	812,335	225,000	206,397	18,603		840,000	929,000	1,769,000	
Revenue over (under) expenditures	81,869	(77,565)	114,749	(58,000)	(117,231)	(59,231)		(80,000)	(82,000)	(162,000)	
Beginning fund balance	206,489	288,358	210,793	318,000	325,542	7,542		318,000	238,000	318,000	
Ending fund balance	$ 288,358	$ 210,793	$ 325,542	$ 260,000	$ 208,311	$ (51,689)		$ 238,000	$ 156,000	$ 156,000	

[1] This variance reflects the State's "State Shared Revenues" which lag one quarter - future of these continuing could be in jeapordy.

[2] The telephone franchise fee revenues allocated to Planning are paid once a year, every March.

Communications Fund
for the City of West Linn

	Actual			For the 1st Quarter of FY11			*[for informational purposes]* 2010-2011 Biennium			[3 months] Flexible Budget Factor
	FY08	FY09	FY10	Flexible Budget	[3 months] Actual	Variance	FY10 Budget	FY11 Budget	Total Budget	
Revenue										
Franchise fees	$ 97,992	$ 106,478	$ 114,708	$ 15,000	$ -	$ (15,000) [1]	$ 206,000	$ 59,000	$ 265,000	0.2500
Interest	16,850	1,039	228	4,000	237	(3,763)	14,000	14,000	28,000	0.2500
Total revenue	114,842	107,517	114,936	19,000	237	(18,763)	220,000	73,000	293,000	
Expenditures										
Material & services	207,374	180,217	169,856	38,000	11,997	26,003	181,000	153,000	334,000	0.2500
Transfers	61,500	-	-	-	-	-	-	-	-	0.2500
Capital outlay	30,934	11,398	-	-	-	-	100,000	-	100,000	0.2500
Total expenditures	299,808	191,615	169,856	38,000	11,997	26,003	281,000	153,000	434,000	
Revenue over (under) expenditures	(184,966)	(84,098)	(54,920)	(19,000)	(11,760)	7,240	(61,000)	(80,000)	(141,000)	
Beginning fund balance	425,586	240,620	156,522	164,000	101,602	(62,398)	164,000	103,000	164,000	
Ending fund balance	$ 240,620	$ 156,522	$ 101,602	$ 145,000	$ 89,842	$ (55,158)	$ 103,000	$ 23,000	$ 23,000	

[1] These franchise fee revenues represent the Comcast franchise fees allocated to the Communication Fund which lag one quarter.

Park Bond Fund
for the City of West Linn

	Actual			For the 1st Quarter of FY11			*[for informational purposes]* 2010-2011 Biennium			[3 months] Flexible Budget Factor
	FY08	FY09	FY10	Flexible Budget	[3 months] Actual	Variance	FY10 Budget	FY11 Budget	Total Budget	
Revenue										
Interest	$ 42,125	$ 5,943	$ 1,950	$ -	$ 2,026	$ 2,026	$ 10,000	$ -	$ 10,000	0.2500
Debt proceeds - new money	-	507,219	-	-	-	-	-	-	-	0.2500
Debt Proceeds - refunding	-	5,062,147	- [1]	-	-	-	-	-	-	0.2500
Total revenue	42,125	5,575,309	1,950	-	2,026	2,026	10,000	-	10,000	
Expenditures										
Materials & Services	-	73,338	260	5,000	29	4,971	20,000	20,000	40,000	0.2500
Debt refunding	-	4,992,519	- [1]	-	-	-	-	-	-	0.2500
Capital outlay	-	589,943	94,985	-	67,260	(67,260)	1,016,000	-	1,016,000	0.2500
Total expenditures	-	5,655,800	95,245	5,000	67,289	(62,289)	1,036,000	20,000	1,056,000	
Revenue over (under) expenditures	42,125	(80,491)	(93,295)	(5,000)	(65,263)	(60,263)	(1,026,000)	(20,000)	(1,046,000)	
Beginning fund balance	1,006,494	1,048,619	968,128	1,046,000	874,833	(171,167)	1,046,000	20,000	1,046,000	
Ending fund balance	$ 1,048,619	$ 968,128	$ 874,833	$ 1,041,000	$ 809,570	$ (231,430)	$ 20,000	$ -	$ -	

[1] Reflects bond refunding completed in January 2009 saving $470,000 in future interest costs and restating City credit to AA- level.

Debt Service Fund
for the City of West Linn

	Actual			For the 1st Quarter of FY11			*[for informational purposes]* 2010-2011 Biennium			[3 months]
	FY08	FY09	FY10	Flexible Budget	[3 months] Actual	Variance	FY10 Budget	FY11 Budget	Total Budget	Flexible Budget Factor
Revenue										
Property taxes	$ 761,304	$ 925,371	$ 827,126	$ 16,000	$ 16,602	$ 602	$ 866,000	$ 904,000	$ 1,770,000	0.0175
Interest	23,727	1,682	314	2,000	327	(1,673)	6,000	6,000	12,000	0.2500
Total revenue	785,031	927,053	827,440	18,000	16,929	(1,071)	872,000	910,000	1,782,000	
Expenditures										
Debt service										
Principal										
1998 GO Parks (refunded)	220,000	230,000	-	-	-	- [1]	-	-	-	0.0000
1999 GO Parks (refunded)	165,000	170,000	-	-	-	- [1]	-	-	-	0.0000
2000 GO Library (refunded)	110,000	125,000	140,000	-	-	- [1]	140,000	-	140,000	0.0000
2009 GO Refunding	-	-	405,000	-	-	- [1]	405,000	470,000	875,000	0.0000
2010 GO Refunding	-	-	-	-	-	- [1]	-	200,000	200,000	0.0000
Interest										
1998 GO Parks (refunded)	132,973	66,806	-	-	-	- [1]	-	-	-	0.0000
1999 GO Parks (refunded)	135,763	65,901	-	-	-	- [1]	-	-	-	0.0000
2000 GO Library (refunded)	177,232	171,733	165,482	-	-	- [1]	167,000	-	167,000	0.0000
2009 GO Refunding	-	-	214,290	-	-	- [1]	215,000	147,000	362,000	0.0000
2010 GO Refunding	-	-	-	-	-	- [1]	-	116,000	116,000	0.0000
Total expenditures	940,968	829,440	924,772	-	-	-	927,000	933,000	1,860,000	
Revenue over (under) expenditures	(155,937)	97,613	(97,332)	18,000	16,929	(1,071)	(55,000)	(23,000)	(78,000)	
Beginning fund balance	272,710	116,773	214,386	222,000	117,054	(104,946)	222,000	167,000	222,000	
Ending available fund balance	$ 116,773	$ 214,386	$ 117,054	$ 240,000	$ 133,983	$ (106,017)	$ 167,000	$ 144,000	$ 144,000	

[1] Debt service payments on general obligation bonds are typically scheduled semi-annually. For the City of West Linn, the above debt service payments follow this same typical schedule with payments due December 1 and June 1st. Accordingly, the above Flexible Budget factor is set to zero for this first quarter report as there were no payments due or paid during this quarter.

Systems Development Charges Fund
for the City of West Linn

[for informational purposes]

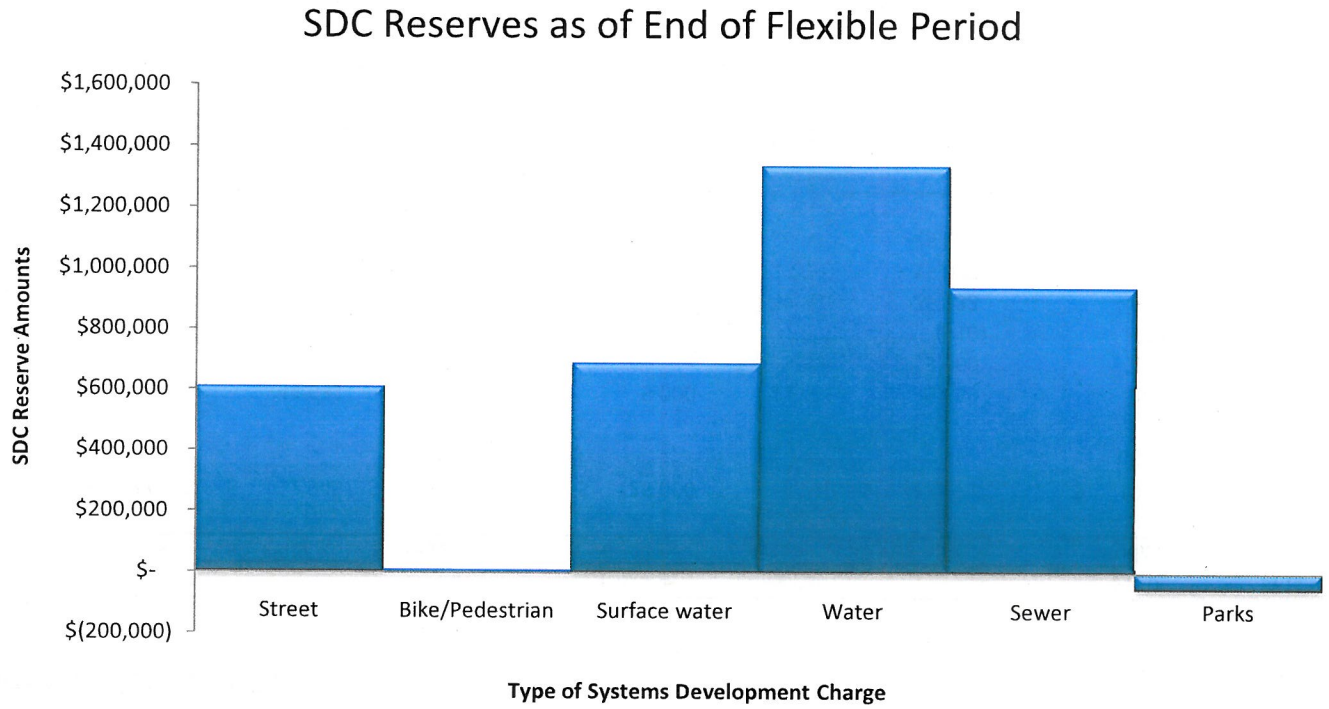
	Actual			For the 1st Quarter of FY11			2010-2011 Biennium			[3 months] Flexible Budget Factor
	FY08	FY09	FY10	Flexible Budget	[3 months] Actual	Variance	FY10 Budget	FY11 Budget	Total Budget	
Revenue										
Interest	$ 150,671	$ 17,945	$ 8,402	$ 26,000	$ 8,729	$ (17,271)	$ 102,000	$ 105,000	$ 207,000	0.2500
Intergovernmental grants	-	-	633,600 [1]	-	-	-	667,000	-	667,000	0.2500
Systems Development Charges										
Street	113,384	44,631	181,558	5,000	11,459	6,459	20,000	21,000	41,000	0.2500
Bike/Pedestrian	-	-	6,807	-	3,960	3,960	-	-	-	0.2500
Surface water	17,362	11,478	13,266	2,000	1,090	(910)	9,000	9,000	18,000	0.2500
Water	313,509	219,450	191,264	18,000	44,933	26,933	68,000	70,000	138,000	0.2500
Sewer	125,399	101,000	91,954	8,000	23,007	15,007	32,000	33,000	65,000	0.2500
Parks	393,913	242,260	123,878	32,000	25,437	(6,563)	125,000	129,000	254,000	0.2500
Transfers	250,000	-	-	-	-	-	-	-	-	0.2500
Total revenue	1,364,238	636,764	1,250,729	91,000	118,615	27,615	1,023,000	367,000	1,390,000	
Expenditures										
Materials and services	1,574	-	-	13,000	-	13,000	50,000	50,000	100,000	0.2500
Transfers	20,000	34,500	35,000	9,000	9,000	-	35,000	36,000	71,000	0.2500
Capital outlay				-						
Street	-	-	6,311	88,000	-	88,000	100,000	350,000	450,000	0.2500
Bike/Pedestrian	-	-	-	-	-	-	-	-	-	0.2500
Surface water	8,601	-	-	156,000	-	156,000	50,000	625,000	675,000	0.2500
Water	85,900	19,607	130,868	275,000	-	275,000	100,000	1,100,000	1,200,000	0.2500
Sewer	37,073	7,436	-	250,000	307,440	(57,440)	100,000	1,000,000	1,100,000	0.2500
Parks	573,313	6,358	1,076,509 [2]	9,000	14,969	(5,969)	1,140,000	35,000	1,175,000	0.2500
Total expenditures	726,461	67,901	1,248,688	800,000	331,409	468,591	1,575,000	3,196,000	4,771,000	
Revenue over (under) expenditur	637,777	568,863	2,041	(709,000)	(212,794)	496,206	(552,000)	(2,829,000)	(3,381,000)	
Beginning fund balance	2,518,935	3,156,712	3,725,575	3,632,000	3,727,616	95,616	3,632,000	3,080,000	3,632,000	
Ending fund balance	$ 3,156,712	$ 3,725,575	$ 3,727,616	$ 2,923,000	$ 3,514,822	$ 591,822	$ 3,080,000	$ 251,000	$ 251,000	

[1] This grant money represents the 2/3rds match from the State and Metro to be used on the White Oaks Savanna property acquisition.

[2] This capital expenditure represents the acquisition cost for the White Oaks Savanna property.

Summary of Ending Balances by Type of Systems Development Charge:

	Actual			Flexible Period		2010-2011 Biennium		
	FY08	FY09	FY10			FY10	FY11	Total
Street	$ 387,884	$ 415,078	$ 591,639	$ 604,463	Street	$ 358,000	$ 34,000	$ 34,000
Bike/Pedestrian	-	-	6,821	10,796	Bike/Pedestrian	-	-	-
Surface water	654,329	669,247	684,031	686,698	Surface water	637,000	37,000	37,000
Water	1,049,317	1,240,033	1,288,285	1,336,185	Water	1,146,000	117,000	117,000
Sewer	1,026,414	1,125,632	1,220,286	938,658	Sewer	1,026,000	59,000	59,000
Parks	38,768	275,585	(63,446)	(52,978)	Parks	346,000	4,000	4,000
	$ 3,156,712	$ 3,725,575	$ 3,727,616	$ 3,523,822		$ 3,513,000	$ 251,000	$ 251,000



Street Fund
for the City of West Linn

	Actual			For the 1st Quarter of FY11				2010-2011 Biennium *[for informational purposes]*			[3 months]
	FY08	FY09	FY10	Flexible Budget	[3 months] Actual	Variance		FY10 Budget	FY11 Budget	Total Budget	Flexible Budget Factor
Revenue											
Intergovernmental - gas taxes	$ 1,057,792	$ 1,018,039	$ 1,012,955	$ 296,000	$ 180,067	$ (115,933)	[1]	$ 1,129,000	$ 1,185,000	$ 2,314,000	0.2500
Intergovernmental - grants	-	-	146,763	-	-	-	[2]	1,193,000	-	1,193,000	0.2500
Street maintenance fee	234,571	714,256	778,226	189,000	197,612	8,612		735,000	757,000	1,492,000	0.2500
Franchise fees	64,592	78,940	100,875	17,000	24,976	7,976		67,000	69,000	136,000	0.2500
Interest	8,425	4,310	2,141	2,000	2,224	224		6,000	6,000	12,000	0.2500
Miscellaneous	26,142	146,585	64,816	5,000	16,092	11,092		20,000	20,000	40,000	0.2500
Debt proceeds	-	2,030,385	-	-	-	-		-	-	-	0.2500
Total revenue	1,391,522	3,992,515	2,105,776	509,000	420,971	(88,029)		3,150,000	2,037,000	5,187,000	
Expenditures											
Personal services	471,619	432,937	410,546	107,000	122,891	(15,891)		426,000	447,000	873,000	0.2385
Material & services	447,575	511,212	473,875	149,000	78,144	70,856		576,000	594,000	1,170,000	0.2500
Debt service	-	-	150,000	-	-	-		151,000	151,000	302,000	0.0000
Transfers	514,106	719,000	671,000	165,000	165,000	-		671,000	659,000	1,330,000	0.2500
Capital outlay	104,784	1,631,095	279,925	200,000	186,295	13,705		2,159,000	800,000	2,959,000	0.2500
Total expenditures	1,538,084	3,294,244	1,985,346	621,000	552,330	68,670		3,983,000	2,651,000	6,634,000	
Revenue over (under) expenditures	(146,562)	698,271	120,430	(112,000)	(131,359)	(19,359)		(833,000)	(614,000)	(1,447,000)	
Beginning fund balance	270,463	123,901	822,172	1,654,000	942,602	(711,398)		1,654,000	821,000	1,654,000	
Ending fund balance	$ 123,901	$ 822,172	$ 942,602	$ 1,542,000	$ 811,243	$ (730,757)		$ 821,000	$ 207,000	$ 207,000	

[1] This variance reflects the continuing trend of declining gas tax allocations received from the State.

[2] The other half of the Blankenship project grant will be received next quarter. ODOT will be reporting the remaining budgeted grant monies for the Salamo Road project as they ended up being the project manager.

Water Fund
for the City of West Linn

	Actual			For the 1st Quarter of FY11			*[for informational purposes]* 2010-2011 Biennium			[3 months]
	FY08	FY09	FY10	Flexible Budget	[3 months] Actual	Variance	FY10 Budget	FY11 Budget	Total Budget	Flexible Budget Factor
Revenue										
Water services charges	$ 2,578,085	$ 2,954,547	$ 2,908,269 [1]	$ 846,000	$ 1,085,855	$ 239,855 [2]	$ 3,197,000	$ 3,382,000	$ 6,579,000	0.2500
Interest	25,275	85,228	776	11,000	806	(10,194)	41,000	42,000	83,000	0.2500
Miscellaneous	29,225	49,931	47,670	12,000	24,730	12,730	46,000	47,000	93,000	0.2500
Systems development charges	7,828	6,764	13,367	-	-	-	-	-	-	0.2500
Total revenue	2,640,413	3,096,470	2,970,082	869,000	1,111,391	242,391	3,284,000	3,471,000	6,755,000	
Expenditures										
Personal services	596,353	510,354	580,497	151,000	133,310	17,690	602,000	634,000	1,236,000	0.2385
Materials and services	1,233,462	1,249,000	1,306,186	366,000	393,210	(27,210)	1,420,000	1,462,000	2,882,000	0.2500
Debt service				-						
Principal	70,000	75,000	80,000	-	-	-	80,000	80,000	160,000	0.0000
Interest	81,486	77,651	72,865	-	-	-	74,000	70,000	144,000	0.0000
Transfers	616,787	1,027,000	686,000	279,000	179,000	100,000	1,112,000	1,117,000	2,229,000	0.2500
Capital outlay	126,437	357,950	390,385	85,000	33,208	51,792	340,000	340,000	680,000	0.2500
Total expenditures	2,724,525	3,296,955	3,115,933	881,000	738,728	142,272	3,628,000	3,703,000	7,331,000	
Revenue over (under) expenditures	(84,112)	(200,485)	(145,851)	(12,000)	372,663	384,663	(344,000)	(232,000)	(576,000)	
Beginning fund balance	905,266	821,154	620,669	1,087,000	474,818	(612,182)	1,087,000	743,000	1,087,000	
Ending fund balance	$ 821,154	$ 620,669	$ 474,818	$ 1,075,000	$ 847,481	$ (227,519)	$ 743,000	$ 511,000	$ 511,000	

[1] These FY10 water revenues decreased from expected budgeted amounts due to the unusual wet months of May and June.

[2] This variance reflects increased water sold during the summer months of July through September.

Environmental Services Fund
for the City of West Linn

	Actual			For the 1st Quarter of FY11			*[for informational purposes]* 2010-2011 Biennium			[3 months] Flexible Budget Factor
	FY08	FY09	FY10	Flexible Budget	[3 months] Actual	Variance	FY10 Budget	FY11 Budget	Total Budget	
Revenue										
Sewer services charges	$ 1,412,131	$ 1,775,296	$ 1,632,385	$ 417,000	$ 430,477	$ 13,477 [1]	$ 1,565,000	$ 1,668,000	$ 3,233,000	0.2500
Surface water services charges	510,919	561,898	592,883	155,000	153,413	(1,587) [2]	567,000	620,000	1,187,000	0.2500
Licenses and permits	26,044	47,930	56,381	8,000	12,616	4,616	31,000	32,000	63,000	0.2500
Interest	84,251	104,577	6,153	16,000	6,392	(9,608)	62,000	64,000	126,000	0.2500
Miscellaneous	28,052	1,580	5,000	15,000	11,737	(3,263)	57,000	58,000	115,000	0.2500
Systems development charges	42,345	65,608	75,208	-	-	-	-	-	-	0.2500
Total revenue	2,103,742	2,556,889	2,368,010	611,000	614,635	3,635	2,282,000	2,442,000	4,724,000	
Expenditures										
Personal services	718,042	638,083	462,996	126,000	106,548	19,452	497,000	527,000	1,024,000	0.2385
Materials and services	314,754	343,987	247,249	81,000	42,107	38,893	313,000	322,000	635,000	0.2500
Transfers	1,019,472	932,000	1,051,000	280,000	280,000	-	1,051,000	1,119,000	2,170,000	0.2500
Capital outlay	103,885	275,501	217,298	375,000	7,979	367,021	1,500,000	1,500,000	3,000,000	0.2500
Total expenditures	2,156,153	2,189,571	1,978,543	862,000	436,634	425,366	3,361,000	3,468,000	6,829,000	
Revenue over (under) expenditures	(52,411)	367,318	389,467	(251,000)	178,001	429,001	(1,079,000)	(1,026,000)	(2,105,000)	
Beginning fund balance	2,060,706	2,008,295	2,375,613	2,388,000	2,765,080	377,080	2,388,000	1,309,000	2,388,000	
Ending fund balance	$ 2,008,295	$ 2,375,613	$ 2,765,080	$ 2,137,000	$ 2,943,081	$ 806,081	$ 1,309,000	$ 283,000	$ 283,000	

[1] Revenue from Sanitary Sewer utility rates - variance is small reflecting the non-seasonality of this revenue stream.

[2] Revenue from Surface Water management fee - variance is small reflecting the non-seasonality of this revenue stream.

CITY OF
West Linn

Memorandum

Date: **October 22, 2010**

To: **John Kovash, Mayor**
Members, West Linn City Council

From: **Chris Jordan, City Manager** CJ

Subject: **Aquatic Center Community Education Efforts**

Following the Council work session last Monday evening, staff has engaged in further discussions with the chairs of the aquatic center committee, the consultants and Research 13 regarding public outreach/education efforts, and the community survey.

Based on these conversations, Kirsten Wyatt has developed the attached communications strategy which is explained further in her memorandum to Ken Worcester. It is our hope that these efforts will result in a better informed community that will be reflected in the survey results. Please note, as Kirsten does, that these are short term efforts designed to educate the public over the next 30-45 days. If/when an election is held regarding an aquatic center, significantly more public outreach and education will need to occur.

Attachment

CITY OF
West Linn

Memorandum

Date: October 22, 2010

To: Ken Worcester, Parks & Recreation Director

From: Kirsten Wyatt, Assistant City Manager/Communications Director

Subject: Aquatic Community Center Communications Plan & Public Opinion Polling

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It is critical that in the next 30 days that the West Linn community receive timely, compelling, and accurate information about the proposed West Linn Aquatic Community Center. Similarly, it is important that in the next 45 days that a public opinion poll be conducted to measure community support for the proposed Aquatic Community Center. This memorandum provides an overview of the communications and polling activities that will be conducted over the next 45 days.

The work conducted by the Aquatic Community Center Taskforce (ACT) has been exemplary in the breadth and depth of the analysis and options they have explored and considered. Similarly, the advocacy work already planned by the West Linn Aquatic Community Center Advocates (WAC) has demonstrated a dedicated community outreach effort.

It is now time for the community to become aware of the work conducted by City staff, consultants, the ACT and the WAC, and for professional communications tools to be developed to share this information. Immediately following the initial communications launch, Research 13 will begin public opinion polling to gauge community support for the Aquatic Community Center options and price points.

Please note that this memorandum is drafted with a targeted focus on these short-term activities. Once the public opinion polling has been conducted and results have been analyzed, it is recommended that additional communications and outreach plans be developed using the information gained from the survey to ensure continued community involvement with the Aquatic Community Center plans.

The attached communications timeline will commence immediately. Thank you.

West Linn Aquatic Community Center Communications & Outreach

	Item	Details	Responsibility
Creative	Web site	Staff will develop a section of the City site that will include all available information including drawings, amenities, cost information, etc. that has been reviewed and considered by the ACT with the assistance of the consultants (Opsis & Ballard King).	Staff
	"Update" newsletter	The December edition of the "Update" newsletter will be developed with a sole focus on the Aquatic Community Center. This newsletter will be mailed to all homes in West Linn (9,000+) on November 12, 2010.	Staff
	Tri-fold handouts	In conjunction with the "Update" publication, a variation will be created that is in tri-fold format for easy distribution and handouts. Printing will be done at City Hall as needed for volunteers to use in their various word of mouth outreach activities.	Staff
	Business card handouts	Similarly, smaller business card handouts will be created for volunteers to use when a smaller communications vehicle is needed (trick or treating? community events?). Printing will be done at City Hall as needed for volunteers to use in their various word of mouth outreach activities.	Staff
	Paid advertising	The City of West Linn will pay for newspaper advertising in the West Linn Tidings to direct readers to the available online web materials. Ads will appear in four editions of the Tidings beginning on October 28.	Staff
Social	Word of mouth	Volunteers are encouraged to direct their friends, family, and neighbors to the available creative resources as often as possible.	ACT, WAC
	Facebook/Twitter	Volunteers are encouraged to use their existing social media networks to direct their networks to the available creative resources as often as possible.	ACT, WAC
Press	Op-eds – West Linn Tidings	Draft opinion editorials and letters to the editor about the availability of information and the high-level details related to an Aquatic Community Center and submit to ndecosta@lakeoswegoreview.com	Staff, ACT, WAC
	Op-eds – Oregonian	Draft opinion editorials and letters to the editor about the availability of information and the high-level details related to an Aquatic Community Center and submit to oregonlive.com/blog/west-linn.	Staff, ACT, WAC
	Earned media	Staff will work with local reporters to share relevant information, drawings, graphics, etc. as stories are written about the Aquatic Community Center, the process, etc.	Staff
Poll	Public opinion survey	Research 13 will conduct a telephone survey to 400 registered likely voters within the 95% confidence interval of the sample estimate plus or minus 5%. This research will commence after the above communications items are complete or nearly-complete.	Research 13

Goals: Seamless communications with a consistent message, look and feel. Easy to produce and distribute to volunteers!

Goal: Share creative materials far and wide to different friends, family and neighbors in West Linn!

Goal: Use existing media networks to share information about the Aquatic Community Center; rely on the expertise of volunteers and local reporters to tell the story!

Goal: Use survey data to understand public sentiment!

CITY OF
West Linn

Memorandum

Date: **October 22, 2010**

To: **John Kovash, Mayor**
Members, West Linn City Council

From: **Chris Jordan, City Manager**

Subject: **Miscellaneous Items**

Citizen Advisory Groups
As has been our standard practice, staff has requested reports from each of the City's advisory groups. The Groups are asked to report on accomplishments as well as goals and plans for the upcoming year.

It is our expectation that we will forward these to the Council before the end of the year and the Council will use this information to help inform the Council's goal setting for the next biennium.

Property Tax Bills
Property tax bills are arriving soon in every property owner's mailbox. Often times, citizens have many questions about how their bills are calculated and how the money is used. Attached is a Q&A from Finance Director Richard Seals that should help inform the Council and citizens about their property tax bills.

Future Agenda Schedule
Please see attached schedule.

Attached

CITY OF
West Linn

Memorandum

Date: October 22, 2010

To: Chris Jordan, City Manager

From: Kirsten Wyatt, Assistant City Manager

Subject: Request for Reports From Citizen Advisory Groups

Please be advised that the attached form was sent to all Citizen Advisory Groups. The general premise is to collect this information and compile it into an annual report format for the City Council to use prior to their 2011 goal setting. After goal setting, the annual meeting with all Citizen Advisory Groups will be convened so the Council may share their goals for 2011 with the Citizen Advisory Groups. This process will allow the Council to be actively aware of the work that these groups accomplished in 2010; use the information from the annual report during 2011 goal setting; and the provide direction and motivation to the Citizen Advisory Groups in early 2011 after appointments have been made.

City of West Linn

Citizen Advisory Group Annual Report – 2010

**Preferred: complete this form online at http://westlinnoregon.gov/CAG-2010-Annual-Report*

DUE BY DECEMBER 1, 2010 to Kirsten Wyatt at kwyatt@westlinnoregon.gov.
Information will be compiled into the "Citizen Advisory Group Annual Report For 2010," which will be used by the City Council during 2011 goal setting. Citizen Advisory Groups should anticipate a meeting with the City Council after goal setting to discuss this report and goals for the coming year.

GROUP DETAILS

Please select your citizen advisory group:

- ☐ BHT Neighborhood Association
- ☐ Bolton Neighborhood Association
- ☐ Citizens' Budget Committee
- ☐ Clackamas Cable Advisory Board
- ☐ Economic Development Committee
- ☐ Hidden Springs Neighborhood Association
- ☐ Historic Review Board
- ☐ Library Board
- ☐ Marylhurst Neighborhood Association
- ☐ Park & Recreation Advisory Board
- ☐ Parker Crest Neighborhood Association
- ☐ Planning Commission
- ☐ Public Safety Advisory Committee
- ☐ Robinwood Neighborhood Association
- ☐ Rosemont Summit Neighborhood Association
- ☐ Savanna Oakes Neighborhood Association
- ☐ Skyline Ridge Neighborhood Association
- ☐ Sunset Neighborhood Association
- ☐ Sustainability Advisory Board
- ☐ Transportation Advisory Board
- ☐ Utility Advisory Board
- ☐ Willamette Neighborhood Association

Chair/President:

-

Vice Chair/Vice President:

-

(For Neighborhood Associations) Other officers & titles:

-

When and where does your group meet?
(e.g. Third Mondays at 7:00 at City Hall)

-

CURRENT YEAR GOALS & ACCOMPLISHMENTS

Please describe your group's current year (2010) goals and accomplishments:

-

What types of issues/programs/events/activities did you work on and accomplish?

-

What challenges did you face, and how did you deal with them?

-

FUTURE YEAR GOALS & PLANS

Please describe your group's goals and plans for 2011.

-

What are your top priorities for the coming year?

-

What do you anticipate as your greatest challenges or obstacles?

-

TOOLS FOR SUCCESS

What will your group require to attain your goals in 2011?
(e.g. A specific Council action (specify); staff time or resources; BN 12/13 funding; communications assistance; community involvement, etc.)

-

Do you need any specific training to assist your work or goals?

-

ADDITIONAL INFORMATION

Is there anything else you'd like the City Council to be aware of as they review this information and formulate their Council goals for 2011?

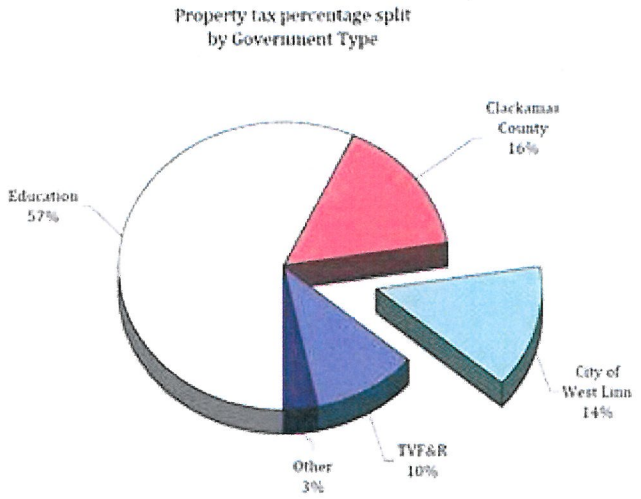
-

Property Tax "did you knows"

Property tax bills will soon be arriving and, typically, city employees and Council may receive a few phone calls with some basic questions. There are a variety of possible questions that occur every year and my guess the top three common questions this year, may be the following:

Q1: The value of my home decreased this year, and even the County's own RMV shows this decline. Why then, did my property taxes still increase by approximately 3%?
A1: Because Measure 50 which was passed by Oregon votes in 1995-96, made property tax rates apply to a lower Assessed Value, rather than Real Market Value (RMV). And since 1995-96, RMV has increased considerably faster than the 3% allowed with Assessed Value, creating a gap of almost 50%. So although many property values have declined and closed this gap some, they generally have not declined below Assessed Value and affected your property tax calculation. For more information on this subject, see:
http://westlinnoregon.gov/finance/oregonian-article-property-tax-bills-will-go-even-if-your-homes-market-value-falls

Q2: My West Linn home property tax bill totals about $4,500. Where does this money go to, generally?
A2: See the pie chart below for a general overview and/or:
http://westlinnoregon.gov/finance/property-taxes-west-linn



Q3: Do our property tax payments go to the City, the County, or the State?
A3: All of everyone's property tax payments actually go to the County first. Then, the County keeps their portion, and directly submits 3 of the other 4 portions (cities, TVF&R, and other) to those entities. The Education portion (57%) gets submitted into the State first because it is allocated among school districts around the State based upon student counts (this was a way that Measure 50 tried to better allocate among school districts evenly, so that, districts that were better off financially did not get an disproportionate share for education and vice versa).

This does not really address any Local Option Levies which some school districts have passed (including WLWSD and LOSD) in their respective areas. These Local Option Levies will go directly to the school district that passes them.

Q4: The school districts' budgets may be particularly hit hard this year? Does the City help out the WLWSD and/or can it is some way?

A4: As much as many Oregon cities to include West Linn would like to help fund education, this is only allowed on a very limited basis and not with any property tax monies. Measure 50 put education in their own property tax category and limited these revenues to $5 per $1000 of RMV (cities and counties are limited to $10). This means that if a city wanted to help its school district, as it pertains to property tax monies, they would be skirting around these Measure 50 rules and constitutional limitations. A city could allocate other type of revenues, such as fees charged, but these are typically so limited, and so focused on a particular city program, that most cities do not.

Some cities, try to help school districts in other non-direct financial ways. We try to take over maintenance of some of their school grounds for example and place maximums on certain fees so as to help out our school partners (the City of West Linn caps their Street Maintenance Fee, for example, at $300).

Q5: Who collects the SDCs relating to education and what are they used for?

A5: With respect to SDCs as they relate to education, both school districts (WLWSD and LOSD) have recently implemented these Education SDCs – accordingly, the City of West Linn charges developers when they issue building permits and forwards these monies over to the school district every month. On the school district's side, they are supposed to dedicate these monies to infrastructure purposes.

10/22/2010

City Council Meetings – Upcoming Agenda Items – Tentative Schedule of Meetings

October 25, 2010	November 8, 2010	November 22, 2010	Work Sessions
Cancelled	Oxford St. ROW vacation Hearing – continued PreserveAmerica IGA Juvenile Diversion IGA Building permit software IGA October 11 Minutes	IGA with Clackamas County – Clean River partners	**November 1, 2010** • Tri City Service District Report – Mike Kuenzi, Clackamas County • Update from PUD/Infill Task Force **November 15, 2010** • Sustainability Advisory Board • Police Station Update

Pending:

- Meeting with the WL/WV School Board
- ODOT – WL OC Historic Bridge (September 20) – Potentially meeting onsite
- Proposed changes to the Municipal Tree Ordinance
- Open Space encroachment policy
- Stafford Hamlet Value and Vision Presentation
- Advisory Board/Committees Annual Reports