



CITY OF
**West
Linn**

First Quarter Financial Report & Goals Update

Fiscal Year 2009

Message from Finance Director Richard Seals:

First, let me start by thanking you for welcoming me to the City of West Linn. My name is Richard and I pledge to continue the City's work towards making the City a great place. As you review this quarterly report for the first quarter of fiscal year 2009, please know that I would welcome your questions, comments, and any concerns that you may have. The best way to contact me is by email through the City's website.

My initial focus is working with Andy Parks, CPA, in filing the completed 2007 audit with the Secretary of State, and seeing the 2008 audit through completion. The City's independent auditing firm has scheduled time in December for audit testing and they hope to offer their audit opinion shortly thereafter.

For the fiscal year ending June 30, 2008, overall ending fund balances finished up at approximately 13 percent over what was estimated when the fiscal year 2009 budget was prepared last spring. This certainly is a positive starting position for City operations in fiscal year 2009.

For the three months ending September 30, 2008, overall expenditures exceeded resources, but this is expected in the first quarter of the fiscal year. Many of the City's resources arrive in later months such as property taxes in November and franchise fees in the spring. So far, the budgets of each fund are tracking well against the expectations laid out in the fiscal year 2009 budget.

Also included in this report, you will find an overview of department goals and tasks with each fund's financial results providing further explanations. As always, we appreciate comments on how this quarterly report may be improved enhancing everyone's understanding of the City's finances.

Thank you for your trust in leading the financial operation of the City of West Linn. Please know that I value this trust and promise to ensure the fiscal integrity of all that we do.

Best regards,



Richard Seals, CPA CMA CFM
Finance Director, City of West Linn
rseals@westlinnoregon.gov

"Being good stewards of the taxpayers' monies is a Finance Director's main focus, but that alone is not enough. I strive for developing healthy partnerships with the community, being transparent with the City finances, and looking for cost efficiencies in all City operations"

How to Read Quarterly Financial Reports:

The City of West Linn prepares and reports its budgets at the “fund” level. A fund is a group of self-balancing accounts used to record cash and other financial resources, related liabilities, balances, and charges which are segregated for specific activities and objectives. For consistency, the same resource and requirement categories which were used in the budget document are used to report quarterly data.

The first three columns of each fund’s quarterly report show prior year (fiscal year 2008) data. The budget and actual totals for each category are shown, as well as the percentage of budget.

The next three columns show current year (fiscal year 2009) data. In this report, the first three month’s actual data (first quarter) of the fiscal year are shown and compared against the twelve month budget, as well as the percentage of budget.

Example Fund	Last year's data			This year's data (Through September)		
	FY 2007-08			FY 2008-09		
	Budget [12 months]	Actual [12 months]	% of budget	Budget [12 months]	Actual [3 months]	% of budget
Revenue						
Property taxes	\$ 2,892,000	\$ 2,975,189	103%	\$ 2,989,000	\$ 45,061	2%
Intergovernmental	442,000	318,903	72%	630,800	88,190	14%
Revenue over (under) expenditures	(934,562)	(75,158)		(785,342)	(410,746)	
Beginning fund balance	934,562	1,044,358		785,342	969,200	
Ending fund balance	\$ -	\$ 969,200		\$ -	\$ 558,454	

The last three rows of each fund’s quarterly report show prior year data and current year data related to revenues received that are over or under expenditures. Negative amounts are shown in parenthesis. ‘Revenue over (under) expenditures’ is a calculation where the total expenditures are subtracted from the total revenue. Beginning fund balance is defined as funds that are brought forward from the previous fiscal year. Similarly, ending fund balance is defined as funds that are spendable or available for appropriation at the end of the fiscal year or quarter.

This report also includes City Council and departmental goals as developed by the City Council at their February 2008 retreat, and as reported by departments at a September 2008 meeting. Updates on goal status for Council goals are denoted with a .

All City Funds
(amounts in thousands)

	12 Months Period of Time			
	Fund Balance	Fiscal Year Activity		Fund Balance
	as of 7/1/07	FY 2007-08		as of 6/30/08
		Resources	Expenditures	
General Fund	\$ 847	\$ 4,167	\$ (4,397)	\$ 617
Public Safety Fund	1,044	5,051	(5,126)	969
Parks & Recreation Fund	308	2,787	(2,887)	208
Library Fund	313	1,530	(1,513)	330
Building Inspection Fund	191	814	(885)	120
Planning Fund	206	741	(804)	143
Cable TV Public Access	426	114	(294)	246
Park Bond Fund	1,006	42	-	1,048
Debt Service Fund	273	785	(941)	117
Systems Development Fund	2,519	1,352	(695)	3,176
Street Fund	270	1,362	(1,517)	115
Water Fund	1,207	2,800	(2,698)	1,309
Environmental Services Fund	2,044	2,198	(2,098)	2,144
Public Works Support Fund	158	995	(1,084)	69
Vehicle/Equip Maint Fund	53	369	(503)	(81)
	<u>\$ 10,865</u>	<u>\$ 25,107</u>	<u>\$ (25,442)</u>	<u>\$ 10,530</u>

All City Funds
(amounts in thousands)

	3 Months Period of Time			
	Fund Balance	Fiscal Year Activity		Fund Balance
	as of 7/1/08	FY 2008-09		as of 9/30/08
	Resources	Expenditures		
General Fund	\$ 617	\$ 979	\$ (1,247)	\$ 349
Public Safety Fund	969	655	(1,066)	558
Parks & Recreation Fund	208	386	(725)	(131)
Library Fund	330	37	(350)	17
Building Inspection Fund	120	188	(143)	165
Planning Fund	143	99	(173)	69
Cable TV Public Access	246	26	(42)	230
Park Bond Fund	1,048	42	(43)	1,047
Debt Service Fund	117	14	-	131
Systems Development Fund	3,176	324	(29)	3,471
Street Fund	115	408	(408)	115
Water Fund	1,309	1,077	(1,002)	1,384
Environmental Services Fund	2,144	574	(468)	2,250
Public Works Support Fund	69	308	(377)	-
Vehicle/Equip Maint Fund	(81)	91	(10)	-
	<u>\$ 10,530</u>	<u>\$ 5,208</u>	<u>\$ (6,083)</u>	<u>\$ 9,655</u>

General Fund

The General Fund is a governmental fund used to account for the city's administrative, financial, general facilities, public works operations, vehicle maintenance, and municipal court operations. City administrative functions include the city council, city manager and recorder, human resources, information technology, and community services operations. City financial functions include financial accounting and reporting, budget preparation, and billings and collections. General facilities functions include performing maintenance to city hall, the public works facility, library, and police facilities.

	FY 2007-08			FY 2008-09		
	Budget [12 months]	Actual [12 months]	% of budget	Budget [12 months]	Actual [3 months]	% of budget
Revenue						
Charges for services	\$ 3,565,170	\$ 3,318,864	93%	\$ 4,670,000	\$ 773,997	17%
Fines and forfeitures	450,000	450,670	100%	479,000	99,279	21%
Licenses and permits	40,000	53,901	135%	132,000	68,597	52%
Interest	40,000	67,400	169%	44,000	11,250	26%
Miscellaneous	487,400	276,416	57%	500,000	25,717	5%
Total revenue	4,582,570	4,167,251	91%	5,825,000	978,840	17%
Expenditures						
City Council	65,800	63,941	97%	50,000	19,416	39%
City Manager's Office	863,429	820,786	95%	770,300	150,820	20%
Human Resources	281,755	248,068	88%	281,100	50,227	18%
Finance	925,806	889,390	96%	801,900	179,645	22%
Information Services	985,842	816,488	83%	854,500	228,568	27%
General Facility Services	546,989	490,727	90%	580,300	90,088	16%
Municipal Court	253,879	253,336	100%	207,200	45,434	22%
Public Works Support	-	-		1,261,500	265,910	21%
Vehicle/Equipment Maint	-	-		361,800	75,637	21%
Non-departmental:						
General Services	71,800	71,247	99%	51,500	54,048	105%
Debt Service	343,200	343,136		339,838	-	
Interfund Transfers	400,000	400,000	100%	350,000	87,500	25%
Contingency	553,273	-		616,935	-	
Total expenditures	5,291,773	4,397,119	83%	6,526,873	1,247,293	19%
Revenue over (under) expenditures	(709,203)	(229,868)		(701,873)	(268,453)	
Beginning fund balance	709,203	847,341		701,873	617,473	
Ending fund balance	\$ -	\$ 617,473		\$ -	\$ 349,020	

City Manager's Office

Major Initiatives:

- Budget message lays out the plans for the coming year. Specific initiatives include:
- \$2 million for street maintenance projects, which started in September 2008.
- \$1.5 million for police station site; City is still reviewing possible locations

Other Continuing Projects:

- Financial Status
- Audits

Future Issues:

- Wastewater treatment
- Background
- Interim diversion agreement status
- Community Partners provisional committee



Council Goal: Staff Sustainability Plan

- Form a staff committee to implement sustainable practices throughout city facilities

October 2008 Update:

- The staff committee has been formed and several projects and other ideas are currently under consideration. We have also performed energy audits on City buildings, and are in the process of evaluating suggested potential projects for cost/benefit.



Council Goal: Neighborhood Ordinance

- Do not pursue changes to neighborhood associations at this time
- Staff should send a letter to neighborhood association chairs reminding them of the code language providing that all members have the right to vote.
- Prepare simple guidelines for neighborhood associations, including a process for requesting amendments to neighborhood association boundaries

October 2008 Update:

- Memorandum sent to Neighborhood Associations on May 28, 2008 reminding them of the Code language related to membership and voting; excerpt of memo:
- "This is a reminder that according to Chapter 2.14a West Linn Municipal Code,
- "...membership of a neighborhood association shall not be limited by race, creed, color, sex, age, heritage, national origin, or income. Also, any resident, business owner or owner's representative, nonprofit organization's represen-

tative or property owner who resides, owns property or maintains a business within the neighborhood boundary of a neighborhood association shall be entitled to membership and to vote."

- "Neighborhood Associations may not limit membership or voting to only those members who attend meetings, are on membership rolls, or have any other delineation of membership. Membership and voting privileges must be extended to all residents within your Neighborhood Association's boundaries."
- The City Council approved resolutions and policies for Neighborhood Association name and boundary changes on October 13, 2008.

Human Resources Department

Department Overview:

- The Human Resource Department provides centralized personnel services and responsive customer service in support of the city manager, department heads and employees. Areas of responsibility include: recruitment and selection; benefit administration; new employee orientation; labor relations; training; personnel policy development and administration; personnel record management; and employee relations and recognition.

Department Goals:

- Hire and retain excellent staff;
- Revise Personnel Policy;
- Provide support to City Manager's goals and objectives;
- Foster strong relationships with employee labor union groups;
- Identify training opportunities for employees;
- Work closely with the safety committee and worker comp. carrier to ensure a safe working environment;
- Provide employee recognition opportunities;
- Act as a resource for department managers regarding employee issues,
- Conflict resolution, and
- Guidance for interpretation of labor contracts, etc.

Major Projects – Short Term:

- Hire additional police officers to attain optimum staffing level
- Complete revision of Personnel Policy

Major Projects – Long Term:

- Continue revisions/updates to Personnel Policy
- Prepare for negotiations with labor union
- Identify educational opportunities for staff
- Provide support to City Manager and managers

Human Resources (Continued)

- Work with Benefit Review Committee and benefits insurance broker on health benefits to evaluate and determine best value
- Work with Agresso financial software implementation team to ensure successful transition.

Finance

Department Goals:

- Timely and accurate financial information
- Bill and collect city services timely and accurately
- Pay employees and vendors timely and accurately
- Adjudicate court activity efficiently and effectively.

Major Projects – Short Term:

- Finalize the 2007 financial statements and audit (September/October)
- Prepare 2008 financial statements and have auditors complete their audit.
- Implementation of new financial systems software
- Complete reorganization of court operation
- Prepared to refund existing long-term bonds (approx. \$10 million) when market conditions allow

Major Projects – Long Term:

- Document new accounting processes and procedures.
- Fully develop five-year financial forecasts.
- Fully integrate capital improvement into operational plans.
- Issue \$4 million when projects move forward for street repairs, park improvements, and land acquisition



Council Goal: Financial Reporting

- Monthly reports – one page summary
- Quarterly Reports
- Reports by Fund
- Includes status of projects and other relevant notes
- Audits – monthly update on schedule for completion

October 2008 Update:

- Richard Seals was hired as a permanent, full-time finance director in October 2008.

Information Services

Department Goals:

- Implementation of City's new financial system.
- Implementation of Library's cataloging software.
- Continue to ensure that the City's future technology needs and Information Services are planned, strategically aligned, and prioritized according to city needs and objectives.
- Continue to provide services that are customer focused, that adds value to the organization, and maintains a competitive advantage with private sector solutions.

Major Projects – Short Term:

- Implementation of City's new financial system.
- Implementation of Library's cataloging software.
- Migration of Court and Parking Ticket applications to hosted ASP solution.
- Recruitment for new Network and Systems Administrator Position
- Implementation of new Surveillance System at Police Department.
- Configuration and testing of equipment for EOC exercises and events.
- Remote access to City network services for key City staff.

Major Projects – Long Term:

- Land Use Planning and Building Permits solution
- Council Chamber AV improvements.
- Upgrade to Microsoft Office 2007 Professional
- Document Management Solution

Public Works Support Services

Engineering, GIS, Operations

Department Goals:

- Provide highest quality utility services efficiently and economically.
- Remain in strict compliance with all federal, state, and local requirements.
- Protect and enhance the integrity, stability and beauty of natural drainageways
- Foster strategic relationships with other jurisdictions, agencies and organizations as related to utilities
- Continuing support, updating, and enhancement of in-house GIS business tools. These applications used by city staff to access geographic information.
- Reconstruct interactive mapping on the City's new website for public access (citizens, utility companies, title companies, other government agencies, etc.)

Public Improvement Program Goals:

- Fire Station 58 – 6050 Failing Street
- Fire Station 59 – 1860 Willamette Falls Drive
- 5th & 6th Streets – Subdivision – 1555 6th Street
- Rosemont Crossing (Salamo/Rosemont)
- Willamette Village (Hwy 43 near Kasch's Nursery)
- Willamette Christian Church (sidewalk/storm drain)
- Douglas Park
- Willamette Marketplace (traffic signal)
- Willamette III Building
- Staff support for Utility Advisory Board (UAB), Transportation Advisory Board (TAB), and the Sustainability Advisory Board (SAB).
- Update Public Works Standards as required.
- Adequate, consistent annual street funding to implement pavement condition goals in the TSP
- Adequate, consistent annual water utility funding to implement capital maintenance and improvement projects as identified in the Water System Master Plan
- Work with the Transportation Advisory Board to create a prioritized list of sidewalk and pathway system improvements that should be completed annually.
- Work with regional partners on both the interim diversion agreement and the long term consolidation strategy currently being discussed in Clackamas County

Public Safety Fund

The Public Safety Fund is a special revenue fund used to account for the city's police department, including payment for dispatching services provided by the city of Lake Oswego. Principal sources of revenue for this fund are property taxes; including a special levy and an allocation of the city's permanent tax rate, intergovernmental revenues including cigarette and liquor taxes, franchise fees including PGE, Natural Gas, and Cable, 911 phone taxes, and licenses and permits.

	FY 2007-08			FY 2008-09		
	Budget [12 months]	Actual [12 months]	% of budget	Budget [12 months]	Actual [3 months]	% of budget
Revenue						
Property taxes	\$ 2,892,000	\$ 2,975,189	103%	\$ 2,989,000	\$ 45,061	2%
Intergovernmental revenue	442,000	318,903	72%	630,800	88,190	14%
Franchise fees	1,714,000	1,409,003	82%	1,459,000	424,745	29%
Licenses and permits	66,600	34,915	52%	59,000	5,557	9%
Fines and forfeitures	227,000	32,155	14%	250,000	26,400	11%
Interest	35,000	59,604	170%	37,000	6,575	18%
Miscellaneous	65,500	21,433	33%	52,000	8,783	17%
Transfers	200,000	200,000	100%	200,000	50,001	25%
Debt proceeds	-	-		1,500,000	-	0%
Total revenue	5,642,100	5,051,202	90%	7,176,800	655,312	9%
Expenditures						
Personal services	3,641,608	3,471,738	95%	3,645,600	806,952	22%
Materials and services	917,300	633,804	69%	809,000	51,857	6%
Capital outlay	205,400	103,097	50%	1,700,000	-	- %
Transfers	968,310	917,721	95%	829,000	207,249	25%
Contingency	844,044	-		978,542	-	
Total expenditures	6,576,662	5,126,360	78%	7,962,142	1,066,058	13%
Revenue over (under) expenditures	(934,562)	(75,158)		(785,342)	(410,746)	
Beginning fund balance	934,562	1,044,358		785,342	969,200	
Ending fund balance	\$ -	\$ 969,200		\$ -	\$ 558,454	

Police Department

Department Goals:

- Complete process for LEXIPOL standards – complete re-write of department policies.
- Fully implement Incident Command System (ICS) training and standards throughout department including key personnel from other departments. ICS is a national system used to standardize emergency response to large scale emergencies and or events.
- Assign directed patrol activities in areas of traffic complaints as well as areas of high criminal activity.
- Respond to priority one calls in five minutes or less. Priority one calls are incidents where there is risk of injury or property loss and or damage. This includes deploying adequate staff to meet response time goals.
- Reassign non-priority functions which would include non-emergency calls, ordinance violations and parking concerns to Community Service Officers. This will leave police officers clear for priority calls.
- Implement Reserve Officer Program. Reserves are volunteer police officers that assist at public events such as parades as well as other events that require police assistance. Reserve Officer programs are also an effective tool to identify full time police officers when a vacancy occurs.
- Conduct staff/deployment study to increase effectiveness. This will allow us to evaluate the most fiscally responsible manner to deploy our personnel as well as maintain the highest level of safety for the business owners and citizens of West Linn.
- Increase clearance rate for investigations. This is the percentage of cases that are solved in one manner or another.
- Decrease the percentage of cases that are suspended. These are the cases that have little or no investigative leads and require additional investigation to develop leads. It is our goal to reduce the percentage of suspended cases to less than ten percent.
- Decrease city liability when serving high risk search warrant and making high risk arrests. This can be accomplished by training and equipping six members of the police department in tactical entries and tactics.
- Reduce the amount of drug related complaints and incidents. This can be accomplished by a proactively increasing the amount of drug investigations to fifty per year.
- Complete transition to CLASS, a Clackamas County computer program that provides law enforcement with intelligence and records management. Increases the information sharing between law enforcement agencies within Clackamas County.

- Keep community informed by dissemination of information that is of community concern. Goal of completion within one day of event if the release does not jeopardize the investigation. This will be accomplished by timely press releases and web postings.
- Increase visibility and activity of code enforcement. Utilize Community Service Officers in crime prevention activities for the citizens and business owners in West Linn.

Major Projects – Short Term

- Identify and acquire land suitable for a new police facility. Prepare a request for proposals and identify an architectural firm to prepare preliminary plans for police facility. Work with neighborhood association in area of proposed facility and seek input as well as address any concerns.
- Partner with Lake Oswego to develop and implement an electronic tracking system for disabled and elderly citizens. This system would allow our dispatch center to activate a device that is worn by the individual. Emergency personnel will be able to quickly locate lost individuals and return them to safety.
- Increase security of current police facility. Due to the recent tragic murder/suicide that occurred in our parking lot security has to be increased. This will include a video surveillance system, landscape changes to increase visibility as well as a plan to increase safety for citizens and office personnel.

Major Projects – Long Term

- Secure funding and begin construction of new police facility that would meet community needs for twenty-five years.
- Implement tracking system for those that want the service at a cost that is both affordable for those participating as well as the City of West Linn.

Parks & Recreation Fund

The Parks and Recreation Fund is a special revenue fund used to account for the maintenance and operation of the city's parks and open space, and recreation activities. Principal sources of revenue include an allocation of the city's permanent property tax rate, a monthly maintenance fee charged to all residents, and program fees. In FY 2009, it is proposed that debt be issued to pay for two parks projects.

	FY 2007-08			FY 2008-09		
	Budget	Actual	% of	Budget	Actual	% of
	[12 months]	[12 months]	budget	[12 months]	[3 months]	budget
Revenue						
Property taxes	\$ 1,272,000	\$ 1,307,014	103%	\$ 1,325,000	\$ 19,777	1%
Intergovernmental	1,044,000	265,058	25%	897,000	-	0%
Fees and charges	1,330,000	1,195,644	90%	1,427,000	363,286	25%
Interest	10,000	17,102	171%	10,000	3,275	33%
Miscellaneous	-	2,706		25,000	-	0%
Debt proceeds	-	-		500,000	-	0%
Total revenue	3,656,000	2,787,524	76%	4,184,000	386,338	9%
Expenditures						
Personal services	1,310,859	1,258,359	96%	1,320,900	351,776	27%
Material & services	649,500	649,034	100%	722,000	218,797	30%
Capital outlay	1,122,000	407,145	36%	1,397,000	614	0%
Transfers	592,600	572,968	97%	617,000	155,050	25%
Contingency	220,696	-		231,823	-	
Total expenditures	3,895,655	2,887,506	74%	4,288,723	726,237	17%
Revenue over (under) expenditures	(239,655)	(99,982)		(104,723)	(339,899)	
Beginning fund balance	239,655	308,040		104,723	208,058	
Ending fund balance	\$ -	\$ 208,058		\$ -	\$ (131,841)	

Parks & Recreation Department

Department Goals

- Support and maintain parks, recreation land, and natural areas; and provide public facilities and programs to enhance the quality of life for residents.
- Support and look for opportunities to enhance community events.
- Complete construction of Fields Bridge Park, Robinwood Park and Marylhurst Park.
- Develop plan to renovate restrooms and wading pools at Hammerle and Willamette parks.
- Develop Douglas Park master plan. Work with neighbors of the park to establish design parameters and components.
- Develop comprehensive Trails and Pathways master plan. Work with City residents to establish locations; connections; design parameters and components etc. for the citywide trails and pathway system.
- Develop West Bridge Park master plan. Work with neighbors of the park to establish design parameters and components.

Major Projects – Short Term

- The demolition and re-construction of the restrooms and wading pools at Hammerle and Willamette Parks. Aging facilities and new Health Department regulations have been the driving force for this project. The Cedaroak Boat Ramp Hydrological Study, a study and plan for the eventual replacement of the ramp.

Major Projects – Long Term

- The development of a comprehensive Trails and Pathways master plan, with the goal to be completed in 12 – 18 months.
- The development of a specific Master Plan for West Bridge Park.
- Prepare construction documents and bid the Marylhurst Park construction project

Additional Information

- Our recreation programs continue to be popular as evidenced in increasing enrollment, and for the first time, all special events on City property, are coordinated through the Parks and Recreation Department.
- We maintain 140 acres of developed parkland, and are the stewards of approximately 500 acres of non-developed park and open space land.



Council Goal: Community Facilities

- Acquire or option property for the purpose of future location of an aquatic center, community center or police station.

October 2008 Update:

- Staff is in the process of evaluating one particular site as a potential site for both purposes. We have also met and discussed a site with officials from the school district.



Council Goal: Willamette Centennial

- City should take an active role in ensuring the success of this event

October 2008 Update

- With some staff support, and a great steering committee, the Willamette Centennial celebration hosted a series of events that went off successfully. Among others, some of the bigger events were a street dance, walking tours, old time baseball games, living history event, and a new Centennial Pathway in Willamette Park.

Library Fund

The Library Fund is a special revenue fund used to account for the operation of the West Linn Public Library and library activities. Principal sources of revenue include an allocation of the city's permanent property tax rate, intergovernmental revenue consisting of funding from Clackamas County, and program fines. The Library Fund also earns interest income from a trust from which principal balance is reserved.

	FY 2007-08			FY 2008-09		
	Budget [12 months]	Actual [12 months]	% of budget	Budget [12 months]	Actual [3 months]	% of budget
Revenue						
Property taxes	\$ 905,000	\$ 922,017	102%	\$ 968,000	\$ 14,448	1%
Intergovernmental	510,000	506,071	99%	501,000	-	0%
Fines and forfeitures	70,000	66,992	96%	80,000	18,249	23%
Interest	15,500	26,218	169%	8,000	2,250	28%
Miscellaneous	10,000	8,726	87%	12,400	2,142	17%
Total revenue	1,510,500	1,530,024	101%	1,569,400	37,089	2%
Expenditures						
Personal services	1,023,951	1,004,093	98%	1,091,900	223,556	20%
Materials and services	174,800	145,353	83%	188,000	36,707	20%
Capital outlay	-	-	- %	10,000	-	- %
Transfers	363,300	363,300	100%	359,000	89,748	25%
Contingency	100,656	-		31,895	-	
Total expenditures	1,662,707	1,512,746	91%	1,680,795	350,011	21%
Revenue over (under) expenditures	(152,207)	17,278		(111,395)	(312,922)	
Beginning fund balance	309,505	312,580		268,695	329,858	
Ending fund balance	157,298	329,858		157,300	16,936	
Other requirements						
Reserve - Caulfield Trust	157,298	157,298		157,300	157,298	
Ending unrestricted fund balance	\$ -	\$ 172,560		\$ -	\$ (140,362)	

Library

Department Goals

- Identify and pursue long term revenue sources for sustainable library funding
- Increase use of library facilities and services
- Successfully migrate to *Symphony*, a county-wide enhanced integrated library system
- Continue to develop and maintain library collections and programs that meet the diverse needs of West Linn residents
- Increase public awareness of library services

Major Projects – Short Terms

- Complete installation of interior book drop for patron use
- Remove damaged parking lot drop box and install loading zone for patron use
- Establish 90 minute street parking on library-side of Burns Street
- Stabilize Internet connectivity and establish print access for wireless users
- Continue data clean-up and establish policies for migration to *Symphony*
- Shelf read library collection to ensure shelving accuracy and conduct training sessions for staff and volunteers to ensure quality control
- Complete library card campaign
- Organize library cultural month in October to highlight the library as the City's cultural center
- Administer and plan programs for Picturing America National Endowment for the Humanities award grant
- Continue to expand outreach to local schools and the community
- Partner with local schools to display school art on a rotation basis

Major Projects – Long Term

- Increase number of computers for better patron access
- Increase computer classes and electronic resources training for the public and City staff
- Continue to develop web presence and enhance library website with more interactive features
- Continue working with vendors to increase pre-processing of library materials
- Develop staff and public training materials for new integrated library system *Symphony*
- Transition staff and public from *Dynix* to *Symphony* in tandem with other Clackamas County libraries
- Work with space planner to redesign staff work areas for better work flow and improved ergonomic work spaces

- Evaluate collection placement and redesign collection layout for improved public access
- Evaluate shelving requirements for collection growth areas, particularly media collections
- Anticipate demand and continue to select quality materials
- Develop marketing strategies to promote library services and increase library presence in community
- Expand library educational programming
- Evaluate library fines and fees structure, particularly meeting room policies and cost recovery policies for lost and damaged library materials
- Increase fund raising presence



Council Goal: Library District

- Support the formation of a Clackamas County library district.
- Schedule: Resolution approved in February. District formation to be on the November 2008 ballot.

October 2008 Update:

- Staff presented information regarding Library District to community groups and school board. The West Linn Wilsonville School Board unanimously adopted resolution in support of Library District Measure
- Councilor Jones moderated a community forum on the Library District at the West Linn Library. Staff reviewed and proposed changes to draft Library District of Clackamas County Cooperative Intergovernmental Agreement. Staff promoted library card campaign to adults as well. Campaign resulted in 425 new library cards issued during the month of September. Seven out of every ten residents in West Linn hold library cards
- Library programs and events expanded during the month of October to highlight the library as the cultural center of West Linn
- The Library hosted a Chamber of Commerce networking event in October to promote library resources for business community
- ***Library District approved on November ballot***

Building Inspection Fund

The Building Inspection Fund is a special revenue fund used to account for West Linn's building inspection program. The fund was created to specifically account for all building inspection responsibilities from a single cost center budget fund. The principal sources of revenue include building permit fees and plan review charges. The Building Inspections division is self-supported through the collection of fees and seeks to build a reserve capable of supporting the division for a period of six to twelve months in the event of a prolonged slow development period.

	FY 2007-08			FY 2008-09		
	Budget [12 months]	Actual [12 months]	% of budget	Budget [12 months]	Actual [3 months]	% of budget
Revenue						
Licenses and permits	\$ 631,800	\$ 634,222	100%	\$ 678,000	\$ 187,756	28%
Interest	1,500	2,527	168%	2,000	575	29%
Miscellaneous	500	2,027	405%	30,000	90	0%
Debt proceeds	250,000	175,000	70%	-	-	
Total revenue	883,800	813,776	92%	710,000	188,421	27%
Expenditures						
Personal services	395,312	392,639	99%	428,400	86,134	20%
Materials and services	33,300	30,742	92%	36,000	5,733	16%
Capital outlay	26,000	25,357	98%	25,500	-	- %
Debt service						
Principal	250,000	250,000	100%	70,000	13,588	19%
Interest	12,500	12,500	100%	7,000	2,425	35%
Transfers	209,440	173,760	83%	142,000	35,499	25%
Contingency	43,306	-		71,424	-	
Total expenditures	969,858	884,998	91%	780,324	143,379	18%
Revenue over (under) expenditures	(86,058)	(71,222)		(70,324)	45,042	
Beginning fund balance	86,058	191,557		70,324	120,335	
Ending fund balance	\$ -	\$ 120,335		\$ -	\$ 165,377	

Planning Fund

The Planning Fund is a special revenue fund used to account for West Linn's planning related activities. Principal sources of revenue for the Planning Fund include intergovernmental funds; state shared revenue; a portion of telephone franchise fees; charges for services to developers and builders; transfers from other funds for planning and administration services for infrastructure systems; transfers from other funds for the inspection program; transfers from other funds for planning related services for infrastructure systems; and a transfer from the General Fund.

	FY 2007-08			FY 2008-09		
	Budget [12 months]	Actual [12 months]	% of budget	Budget [12 months]	Actual [3 months]	% of budget
Revenue						
Intergovernmental	\$ 170,300	\$ 222,485	131%	\$ 216,000	\$ 5,629	3%
Franchise fees	130,000	114,044	88%	119,000	-	0%
Licenses and permits	225,000	49,073	22%	244,000	9,000	4%
Charges for services	23,400	-	0%	186,500	46,623	25%
Interest	-	-	- %	3,000	-	- %
Miscellaneous	34,600	5,751	17%	15,000	180	1%
Transfers from other funds	350,000	350,016	100%	150,000	37,500	25%
Total revenue	933,300	741,369	79%	933,500	98,932	11%
Expenditures						
Personal services	539,077	510,284	95%	527,600	112,568	21%
Materials and services	172,700	107,594	62%	167,000	10,878	7%
Capital outlay	-	-	- %	-	-	- %
Transfers	187,200	187,188	100%	197,000	49,251	25%
Contingency	105,073	-		98,578	-	
Total expenditures	1,004,050	805,066	80%	990,178	172,697	17%
Revenue over (under) expenditures	(70,750)	(63,697)		(56,678)	(73,765)	
Beginning fund balance	70,750	206,489		56,678	142,792	
Ending fund balance	\$ -	\$ 142,792		\$ -	\$ 69,027	

Planning & Building Departments

Department Goals

- Further community visioning, needed plan development, and economic opportunities,
- Improve the land use review process, recovery of planning costs to review applications, and measures that guide development, protect residential neighborhoods and natural resources,
- Improve internal operations and promote open communication and information exchange with citizens.
- Provide inspections and plan reviews on all new structures in West Linn for compliance with applicable codes and ordinances,
- Review new, additions, and remodeling plans for residential construction within two weeks from the date of submittal and within five weeks for complex commercial construction and simple commercial plans, including tenant improvements, within two-weeks from the date the date of submittal,
- Issue permits in a timely manner to designate adherence to structural, mechanical, and plumbing codes,
- Issue residential plumbing and mechanical permits over the counter and commercial plumbing and mechanical permits within three business days, and
- Assist in securing, and implementing a building permit software tracking program that integrates with the City's financial Agresso software.

Major Projects – Short Term

- The Planning Division is just now finishing up a number of large long-term projects and we are about to begin a round of new projects. Many of the projects recently completed or nearing completion is a part of the City's Goal 5 Resource Protection program. The status of these projects can be viewed on the attached "Status of Goal 5 Implementation Program" chart. The remaining major planning projects that we are currently working on and projects that staff is now recommending that we move forward on are now outlined in a draft recommended Work Plan for the planning division. The proposed Work Plan currently consists of both a graphic Schedule for all of the major planning projects and a Work Plan Project Summary table. These two documents are attached for your review. We expect to obtain input on our proposed Work Plan before making it our guiding document for the remainder of this fiscal year. Upon its adoption, it will be updated on a quarterly basis to keep it representative of the division's major project work program. It needs to be noted that this Major Project Work Plan is in addition to and supplements the on-going day-to-day planning division operational responsibilities which typi-

cally demand the majority of the staff's time and effort. This includes the processing of quasi-judicial land use applications and the front-line and counter information services we provide to the general public about zoning and subdivision regulations and how they impact building or construction plans they may have.

- The Building Division is in the business of issuing building permits, performing plan reviews, and carrying out necessary construction inspections on a regular day-to-day basis as they arrive at the front counter or are called in. In addition, our building inspections division is monitoring the impact that the failing economy and local developer bankruptcies may have on the department's finances and the city as a whole. The City is holding fairly steady in permit revenue at this time. Inspectors continue to take necessary certification training courses to expand their areas of expertise. The building and planning staff will be participating in the new Agresso accounting software training for the purchasing function soon.

Major Projects – Long Term

- The major projects and initiatives that the planning division proposes to work on for the rest of this fiscal year, many of which will run into next year as well, are outlined in the attached recently produced fiscal year 2008/2009 Work Plan.
- We intend to solicit consultant assistance for the project. It will likely be the most time consuming and involved of all of our initiatives for the rest of this fiscal year.
- We are still taking input on how extensive, or what the individual components that the work plan for this project should contain.
- The majority of the proposed initiatives are driven from Council priorities, while others are necessary to keep up with happenings within the region on the planning front, and to maintain an operationally efficient department that continues to serve the overall needs of the public.



Council Goal: Redevelopment

- Review possible vehicles for enhancing development in specific areas of the community (for example the Willamette business district or Willamette Falls area).
- Process: Staff will provide a briefing to the Council describing methods for City participation in enhancement projects.

October 2008 Update:

- Staff presented the national register nomination of the Willamette Falls Neighborhood Historic District to the State Advisory Committee on Historic Preservation in

October. There was enthusiasm for the District nomination but several suggestions for further work to strengthen the nomination were made. Staff applied for and obtained admittance of West Linn into the revitalizing State and new Clackamas County Main Street Program at an "Exploring" program level. Arrangements are pending with the City Manager and Finance Director to discuss how to obtain needed expertise to explore what redevelopment vehicles may be possible for use in the Willamette business district or Willamette Falls area.



Council Goal: Stafford Basin

- Work with regional partners (for example: Lake Oswego, Tualatin, Clackamas County, the Stafford Hamlet, Metro) and West Linn citizens to develop a West Linn community-supported strategy for the Stafford Basin
- Process: Convene a community summit to discuss the current status of urban growth planning in the region and its possible effect on the Stafford area. The discussion should ultimately focus on the appropriate position and role for the City of West Linn in this process. Summit will include presentations from regional stakeholders (Metro, Clackamas County, other cities and the Stafford Hamlet) to assist in education and informing the summit participants and the community. A consultant may be hired to assist in both the summit and any possible role for West Linn in this process.

October 2008 Update:

- In May/June CDRI conducted a set of community focus groups within the City to garner community attitudes toward growth – with emphasis pertaining to the Stafford Basin. Results indicate a desire to limit growth but a recognition that a rural reserve designation for Stafford is unlikely, to manage growth better when it occurs, and strong support for the City to be at the table as discussions about the future of the Stafford Basin take place.
- In August, Council approved a Memorandum of Understanding with the Stafford Hamlet supporting open communications and collaboration between parties recognizing that this would serve to enhance better understanding of the desires of the City and the residents of the Stafford Hamlet.
- On October 9, with Planning Department staff's encouragement, the Stafford Hamlet Board convened a special meeting with technical level staff from Tualatin, Lake Oswego, West Linn, the County, and Metro to collaborate about technical issues in dealing with growth and upcoming processes that will impact the future of the Stafford Basin. The Hamlet values statement was

shared. City Managers and directors from Wilsonville, Tualatin, Lake Oswego, and West Linn met in August and again on October 15 to discuss the Hamlet visioning process, and the Urban/Rural preserve designation process.

- Arrangements are being made to convene a shared Metro briefing on the Urban/Rural Reserves process and opportunity for the local communities of Wilsonville, Tualatin, West Linn, and Lake Oswego to share aspirations about reserve study areas in both the Stafford Basin and Pete's Mountain areas for Thursday, December 11 (tentative at this time).



Council Goal: Goal 5

- Monthly Update – create a simple matrix or chart to show each legislative component of Goal 5, then update progress monthly.
- Easy to access web link to goal 5 status report
- Prepare upland wildlife inventory for adoption – no code language may be necessary

October 2008 Update:

- A matrix chart showing the status of each legislative component of the city's Goal 5 work program was created, placed on the city's web site, and has been updated on a regular basis since the Goal was established. The Council adopted the Wildlife Habitat Areas Map and Inventory on September 8, 2008. New River Corridor protection regulations were adopted by the Council in September, 2008. The City Council directed staff to revisit and revise the Chapter 32 Riparian Corridor regulations completed in 2007 with the use of a citizen task force.
- The City Council adopted an Open Space inventory in the summer of 2008. The City Council adopted a wetlands inventory in the spring of 2007. The Council adopted a Natural Areas designation in the fall of 2003. Staff is currently working with the Historic Resources Advisory Board on outreach efforts to inform all property owners of their proposed inclusion on a city wide Historic Resources Inventory for which owner consent is applicable.



Council Goal: Imagine West Linn

- Update Imagine West Linn as needed to accurately reflect the community's current vision. Amend the Comprehensive Plan and Community Development Code as necessary to ensure consistency of all three documents.
- Process: Staff/consultant will review comments received in 2007 regarding possible changes to Imagine West Linn and will make recommendations to the Council. Staff/consultant will then review the Comprehensive Plan and the CDC for possible necessary amendments.
- Schedule: Imagine West Linn updates in Spring 2008 with Comprehensive Plan and CDC changes to follow.

Council Goal: Imagine West Linn (Continued)

October 2008 Update:

- A revised updated Imagine West Linn vision document was approved by the City Council on September 8, 2008.
- Staff continues to work toward an update to incorporate needed and/or desired revisions to the Comprehensive Plan and Community Development Code is scheduled in the Planning Division's new draft work program to begin in January, 2009 upon agreement of the extent of the effort and solicitation of consulting assistance.



Council Goal: Transportation System Plan

- Adopt a new Transportation System Plan as part of the City's Comprehensive Plan.
- Schedule: Final Open House to be held in Spring 2008. Planning Commission approval expected by late Spring. Council adoption in Summer 2008.

October 2008 Update

- Open House held October 15. Public hearing before the Planning Commission scheduled for November 5.



Council Goal: Water Master Plan

- Adopt a new Water Master Plan
- Schedule: Council work session regarding status scheduled for March 17. Review by Utility Advisory Board and Planning Commission in Spring-Summer 2008. Final adoption by Council scheduled for Summer-Fall 2008.

October 2008 Update

- At their October 15 public meeting, the Planning Commission passed unanimously a recommendation to the City Council to adopt the new Water System Master Plan. Scheduled to be before the City Council November 10.
- ***Unanimously adopted by the City Council at the November 10 City Council meeting.***

Communications Fund

The Communications Fund is a special revenue fund used to account for the city's communications, including print, web, and government access cable television channels on which council and committee meetings are televised. The primary source of revenue include a portion of the city's cable television franchise fee, which is passed through to WFTV.

	FY 2007-08			FY 2008-09		
	Budget [12 months]	Actual [12 months]	% of budget	Budget [12 months]	Actual [3 months]	% of budget
Revenue						
Franchise fees	\$ 95,000	\$ 97,992	103%	\$ 101,000	\$ 26,567	26%
Interest	10,000	16,850	169%	13,500	-	0%
Total revenue	105,000	114,842	109%	114,500	26,567	23%
Expenditures						
Material & services	207,400	202,005	97%	216,000	42,035	19%
Capital outlay	31,000	30,734	99%	45,000	-	- %
Transfers	61,500	61,500	100%	-	-	
Contingency	240,840	-		145,500	-	
Total expenditures	540,740	294,239	54%	406,500	42,035	10%
Revenue over (under) expenditures	(435,740)	(179,397)		(292,000)	(15,468)	
Beginning fund balance	435,740	425,586		292,000	246,189	
Ending fund balance	\$ -	\$ 246,189		\$ -	\$ 230,721	



Council Goal: Communications Strategy

- Continue to implement communications plan as drafted. To ensure that information flows to and from the community to the City Council, councilors will plan to attend neighborhood association and City advisory group meetings.

October 2008 Update:

- The City Council developed a rotating schedule of attendance at Neighborhood Association meetings.
- Staff has completed four of the six major areas detailed in the City Communications Plan, approved by the City Council in July 2007:
- Web Presence - Including: investment in web content management external assistance for web redesign; new site look and feel; introduction of listservs for City-wide communication. The web continues to be an ongoing project.
- Paper Communication - Including: updated "West Linn Update" newsletter consistent with city-wide look and feel; production of a quarterly report including financial and goals information; distribution of communications in direct-mail utility bills.
- City Branding - Including: an updated brand that reflects the community's level of sophistication; integration of consistent brand and colors.
- Style Manual - Including: training offered to staff on use of new communications materials.
- Remaining major areas of focus include:
- Citizen Involvement & Grassroots Outreach, Policies & Procedures

Streets Fund

The Street Fund is a special revenue fund used to account for the maintenance and operation of the city's streets, sidewalks, city street signage, medians, and rights-of-way.

Major Projects:

- Slurry Seal work to commence 9/29. (Approximately \$180K); crack sealing complete for this year
- Preparing a \$2 million road maintenance/repair program for next summer (briefing to City Council 10/20).
- Transportation System Plan (Next step Joint CC/PC Worksession)
- Traffic Safety Committee (ongoing monthly meetings)
- Street SDC Study (RFP issued, awaiting proposals)

	FY 2007-08			FY 2008-09		
	Budget [12 months]	Actual [12 months]	% of budget	Budget [12 months]	Actual [3 months]	% of budget
Revenue						
Intergovernmental	\$ 1,115,000	\$ 1,057,792	95%	\$ 1,075,000	\$ 241,281	22%
Franchise fees	65,000	64,592	99%	68,000	773	1%
Charges for services	500,000	213,583	43%	714,000	163,307	23%
Interest	5,000	8,425	169%	6,000	-	0%
Miscellaneous	24,800	17,717	71%	9,000	2,384	26%
Debt proceeds	-	-		2,000,000	-	0%
Total revenue	1,709,800	1,362,109	80%	3,872,000	407,745	11%
Expenditures						
Personal services	492,787	470,942	96%	434,100	96,072	22%
Material & services	488,700	433,960	89%	516,000	107,710	21%
Capital outlay	285,000	104,784	37%	2,000,000	30,873	2%
Transfers	514,430	508,102	99%	719,000	172,746	24%
Contingency	98,848	-		274,636	-	
Total expenditures	1,879,765	1,517,788	81%	3,943,736	407,401	10%
Revenue over (under) expenditures	(169,965)	(155,679)		(71,736)	344	
Beginning fund balance	169,965	270,463		71,736	114,784	
Ending fund balance	\$ -	\$ 114,784		\$ -	\$ 115,128	

Water Fund

The Water Fund is an enterprise fund used to account for the maintenance and operation of the city water utility. All water related revenue and expenditures, including capital replacement, are included in this fund.

Major Projects:

- I-205 Water Main Repair (under design)
- Water Master Plan (nearing adoption phase)
- Bland Reservoir Interior/Exterior Painting and Cathodic Protection (RFP to be issued soon)
- Water SDC Update (RFP issued, awaiting proposals)

	FY 2007-08			FY 2008-09		
	Budget [12 months]	Actual [12 months]	% of budget	Budget [12 months]	Actual [3 months]	% of budget
Revenue						
Charges for services	\$ 2,889,500	\$ 2,737,288	95%	\$ 3,113,000	\$ 1,063,643	34%
Interest	15,000	25,275	169%	40,000	-	0%
Miscellaneous	60,800	29,224	48%	70,000	9,733	14%
System development charges	11,640	7,828	67%	4,000	3,230	81%
Transfers from other funds	-	-	- %	-	-	- %
Total revenue	2,976,940	2,799,615	94%	3,227,000	1,076,606	33%
Expenditures						
Personal services	679,836	597,715	88%	511,400	119,410	23%
Materials and services	1,434,900	1,250,660	87%	1,408,200	474,409	34%
Capital outlay	126,500	92,947	73%	500,000	35,804	7%
Debt service						
Principal	70,000	70,000	100%	75,000	75,000	100%
Interest	82,440	81,486	99%	78,470	40,266	51%
Transfers	617,510	604,795	98%	1,027,000	256,749	25%
Contingency	235,750	-		622,552	-	
Total expenditures	3,246,936	2,697,603	83%	4,222,622	1,001,638	24%
Revenue over (under) expenditures	(269,996)	102,012		(995,622)	74,968	
Other requirements						
Debt service reserve	151,100	151,100		151,100	151,100	
Beginning fund balance	421,096	1,206,949		1,146,722	1,308,961	
Ending available fund balance	\$ -	\$ 1,157,861		\$ -	\$ 1,232,829	

Environmental Services Fund

The Environmental Services Fund is an enterprise fund used to account for the maintenance and operation of the city's wastewater and storm water utilities. All wastewater and storm water related revenue and expenditures, including capital replacement, are included in this fund. Capital expansion projects are accounted for in the SDC Fund.

	FY 2007-08			FY 2008-09		
	Budget [12 months]	Actual [12 months]	% of budget	Budget [12 months]	Actual [3 months]	% of budget
Revenue						
Licenses and permits	\$ 42,000	\$ 26,044	62%	\$ 30,000	\$ 17,612	59%
Charges for services	2,089,500	2,023,644	97%	2,311,000	514,539	22%
Interest	62,500	84,251	135%	60,000	-	0%
Miscellaneous	67,200	21,735	32%	-	1,580	
System development charges	66,500	42,345	64%	56,000	40,115	72%
Transfers from other funds	-	-	- %	-	-	- %
Total revenue	2,327,700	2,198,019	94%	2,457,000	573,846	23%
Expenditures						
Personal services	844,124	736,449	87%	538,800	97,260	18%
Materials and services	317,450	275,255	87%	393,900	56,670	14%
Capital outlay	877,500	103,884	12%	980,000	80,562	8%
Transfers	1,035,800	982,464	95%	932,000	233,001	25%
Contingency	958,711	-		1,539,269	-	
Total expenditures	4,033,585	2,098,052	52%	4,383,969	467,493	11%
Revenue over (under) expenditures	(1,705,885)	99,967		(1,926,969)	106,353	
Beginning fund balance	1,705,885	2,044,051		1,926,969	2,144,018	
Ending fund balance	\$ -	\$ 2,144,018		\$ -	\$ 2,250,371	

Stormwater Division

Major Projects:

- Calaroga culvert replacement and downstream fish mitigation project (RFP out for design)
- Working to commence FOG (Fats/Oils/Grease) control program with Clackamas County Water Environment Services
- NPDES MS4 permit application - National Pollutant Discharge Elimination System Municipal Storm Water - (open for public comment)

Sanitary Sewer Division

Major Projects:

- Sanitary Sewer Replacement Project (12-15 Inch along WFD) (Awaiting easement negotiations)



Council Goal: Wastewater

- Staff will continue to work with our regional partners on both the interim diversion agreement and the long term consolidation strategy currently being discussed in Clackamas County.

October 2008 Update

- The City Council will receive a briefing from County staff on the interim diversion agreement on November 3. The Provisional Community Wastewater Partnership Committee's first meeting is scheduled for November 6. The City Manager will attend on behalf of West Linn.

Systems Development Fund

	FY 2007-08			FY 2008-09		
	Budget	Actual	% of	Budget	Actual	% of
	[12 months]	[12 months]	budget	[12 months]	[3 months]	budget
Revenue						
Interest	\$ 82,000	\$ 138,170	169%	\$ 88,000	\$ -	- %
System Development Charges						
Street	-	113,385	- %	-	20,794	- %
Stormwater	50,300	17,361	35%	9,000	7,041	78%
Water	200,000	313,509	157%	206,000	83,391	40%
Sewer	238,000	125,399	53%	95,000	64,640	68%
Parks	525,000	393,913	75%	144,000	148,482	103%
Transfers	-	250,000		-	-	
Total revenue	<u>1,095,300</u>	<u>1,351,737</u>	123%	<u>542,000</u>	<u>324,348</u>	60%
Expenditures						
Materials and services	25,000	1,574	6%	-	-	- %
Capital outlay						
Street	240,259	-	- %	745,000	13,603	2%
Stormwater	10,000	8,597	- %	150,000	-	- %
Water	128,300	52,904	41%	450,000	4,004	1%
Sewer	74,000	37,069	50%	-	2,840	
Parks	575,000	574,887	100%	75,000	-	- %
Transfers	20,000	20,000	100%	34,500	8,625	25%
Contingency	<u>1,889,537</u>	<u>-</u>		<u>2,020,269</u>	<u>-</u>	
Total expenditures	<u>2,962,096</u>	<u>695,031</u>	23%	<u>3,474,769</u>	<u>29,072</u>	1%
Revenue over (under) expenditures	(1,866,796)	656,706		(2,932,769)	295,276	
Beginning fund balance	<u>1,866,796</u>	<u>2,518,935</u>		<u>2,932,769</u>	<u>3,175,641</u>	
Ending fund balance	<u>\$ -</u>	<u>\$ 3,175,641</u>		<u>\$ -</u>	<u>\$ 3,470,917</u>	

Debt Services Fund

	FY 2007-08			FY 2008-09		
	Budget [12 months]	Actual [12 months]	% of budget	Budget [12 months]	Actual [3 months]	% of budget
Revenue						
Property taxes	\$ 746,928	\$ 761,304	102%	\$ 928,079	\$ 13,846	1%
Interest	15,500	23,727	153%	1,000	-	0%
Total revenue	762,428	785,031	103%	929,079	13,846	1%
Expenditures						
Debt service						
Principal						
1998 GO Parks	220,000	220,000	100%	230,000	-	- %
1999 GO Parks	165,000	165,000	100%	170,000	-	- %
2000 GO Library	110,000	110,000	100%	125,000	-	- %
Interest						
1998 GO Parks	132,973	132,973	100%	123,953	-	- %
1999 GO Parks	135,763	135,763	100%	127,680	-	- %
2000 GO Library	177,232	177,232	100%	171,733	-	- %
Total expenditures	940,968	940,968	100%	948,366	-	- %
Revenue over (under) expenditures	(178,540)	(155,937)		(19,287)	13,846	
Other requirements						
Debt service reserve	110,000	110,000		-	-	
Beginning fund balance	288,540	272,710		19,287	116,773	
Ending available fund balance	\$ -	\$ 6,773		\$ -	\$ 130,619	

Park Bond Fund

	FY 2007-08			FY 2008-09		
	Budget [12 months]	Actual [12 months]	% of budget	Budget [12 months]	Actual [3 months]	% of budget
Revenue						
Interest	\$ 25,000	\$ 42,125	169%	\$ 40,000	\$ 42,125	105%
Expenditures						
Capital outlay	1,043,708	-	- %	1,011,797	43,861	4%
Contingency	-	-		-	-	
Total expenditures	1,043,708	-	- %	1,011,797	43,861	4%
Revenue over (under) expenditures	(1,018,708)	42,125		(971,797)	(1,736)	
Beginning fund balance	1,018,708	1,006,494		971,797	1,048,619	
Ending fund balance	\$ -	\$ 1,048,619		\$ -	\$ 1,046,883	

Public Works Support Services Fund

	FY 2007-08			FY 2008-09		
	Budget [12 months]	Actual [12 months]	% of budget	Budget [12 months]	Actual [3 months]	% of budget
Revenue						
Licenses and permits	\$ 94,200	\$ 2,061	2%	\$ -	\$ -	
Charges for services	1,009,700	983,280	97%	-	-	
Interest	3,000	5,055	169%	-	-	
Miscellaneous	1,000	4,309	431%	-	-	
Total revenue	<u>1,107,900</u>	<u>994,705</u>	90%	<u>-</u>	<u>-</u>	
Expenditures						
Personal services	688,393	688,048	100%	-	-	
Materials and services	79,285	77,798	98%	-	-	
Capital outlay	26,000	25,357	98%	-	-	
Transfers	298,301	293,140	98%	-	-	
Contingency	94,810	-		-	-	
Total expenditures	<u>1,186,789</u>	<u>1,084,343</u>	91%	<u>-</u>	<u>-</u>	
Revenue over (under) expenditures	(78,889)	(89,638)		-	-	
Beginning fund balance	<u>78,889</u>	<u>158,555</u>		<u>-</u>	<u>-</u>	
Ending fund balance	<u>\$ -</u>	<u>\$ 68,917</u>		<u>\$ -</u>	<u>\$ -</u>	

Effective with FY 2008-09, this activity is now reported as a separate department under the General Fund

Vehicle/Equipment Maintenance Fund

	FY 2007-08			FY 2008-09		
	Budget [12 months]	Actual [12 months]	% of budget	Budget [12 months]	Actual [3 months]	% of budget
Revenue						
Charges for services	\$ 458,100	\$ 366,327	80%	\$ -	\$ -	
Interest	1,000	1,685	169%	-	-	
Miscellaneous	-	1,289		-	-	
Total revenue	<u>459,100</u>	<u>369,301</u>	80%	<u>-</u>	<u>-</u>	
Expenditures						
Personal services	188,390	185,130	98%	-	-	
Materials and services	176,350	175,510	100%	-	-	
Transfers	106,700	106,700	100%	-	-	
Contingency	<u>26,559</u>	<u>-</u>		<u>-</u>	<u>-</u>	
Total expenditures	<u>497,999</u>	<u>467,340</u>	94%	<u>-</u>	<u>-</u>	
Revenue over (under) expenditures	(38,899)	(98,039)		-	-	
Beginning fund balance	<u>38,899</u>	<u>52,525</u>		<u>-</u>	<u>-</u>	
Ending fund balance	<u>\$ -</u>	<u>\$ (45,514)</u>		<u>\$ -</u>	<u>\$ -</u>	

Effective with FY 2008-09, this activity is now reported as a separate department under the General Fund