

CITY OF WEST LINN , OREGON



Adopted Budget

2010-2011 Biennium

July 1, 2009 through June 30, 2011



2010-2011 Biennial Budget

City of West Linn, Oregon

2010-2011 Biennial Budget

for the biennium beginning July 1, 2009 and ending June 30, 2011

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The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to the City of West Linn, Oregon, for its budget for the fiscal year beginning July 1, 2008. In order to receive this award, a government unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communications device.

The award is valid for a period of one year only. We believe our current biennial budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.

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City Manager's Budget Message

Monday, April 27, 2009

To The Citizens Budget Committee:

My wife bought me a framed abstract painting for my office with the reminder that "there's no such thing as small change," and it is a great reminder that changes – even small ones – make West Linn a better place to live, raise families, and do business. Consider the past four years: the City of West Linn has undergone significant changes – ranging from the revival of the City's capital investment program, to the restoration of the City's financial credibility, to the reestablishment of West Linn as a regional player on land use and long-range planning issues. As we look ahead to the next biennium, it is important to reflect upon the transformations we've undergone so far, and to embrace anticipated challenges as new opportunities to make positive changes in City operations, furthering benefits to the community.

Introduction

If you haven't noticed already, the theme of this biennium's budget message is change. Specifically, the changes that can be anticipated over the next two years. The City of West Linn is changing for the better. We've already seen evidence of positive changes, and there are more to come thanks to the innovative and forward-thinking City Council goals that provide the policy backbone to City operations.

Before I get into the specifics of the biennial budget, let me begin with a general introduction to this budget, a thank you, and my overall direction to City employees.

First, an introduction: The preparation of this City budget during these economic times was very challenging. During difficult economic times, we are acutely aware of the challenges our citizens face. Unemployment, foreclosures, and tightening budgets affect West Linn citizens and City operations. The City needs to do everything it can to help wherever possible. We need to operate more efficiently, and recognize that taxes and fee revenue must be spent effectively on the services that our citizens need and

want. To do this, we need to listen to our citizens and ensure that our operations are targeted to their needs. Listening to the needs of West Linn citizens and then considering how to best operate must become our new tune.

Now, a thank you: We do not thank each other enough. Thank you citizens for coming to City Hall and making a difference. Thank you for providing your feedback, comments, and constructive criticisms. Thank you for caring about this community and our future. To our new Council, thanks for stepping up and serving this community. It is clear that you often have difficult decisions to make, but I have been impressed with the guidance and direction you provided as you crafted your Council goals. As I mentioned before, your goals are the guiding policies behind this budget. To the City employees, thank you for the extra efforts providing assistance to our citizens every day. Lewis Carol said, "One of the deep secrets of life is that all that is really worth doing is what we do for others." City employees make this statement true every day. I am proud to be your City Manager and I thank you for the changes you've implemented at City Hall, and I know that you'll be integral with implementing future changes to come.

And, some direction to City employees: Times are tough right now and our citizens deserve the very best from us. We need to reach out to the citizens in unprecedented ways. Look beyond your comfort zones, look beyond the ways we have always performed our jobs. Take that extra step and reach out to each citizen of West Linn. There are thousands of ways to do this, to provide that extra level of customer service, to go beyond expectations. When is the last time you walked a customer back out to their car, thanked them for coming in, and wished them well for the rest of the day? When is the last time you went out to a job site, a home, a place of business to listen to concerns as opposed to having customers come into City Hall? Yes, we have a business to run and manage, but when it comes to the citizens, reach out more, reach out better, and go beyond their expectations. We are public servants working for the citizens of the

City of West Linn. This is a time when businesses are being forced to reduce benefits and wages of their employees, with less going to their customers. I empower you to remind our citizens why government is different – give something back, and remind our citizens that their taxes and fees aren't just spent on government services – but also on customer service. We must show our citizens that we listen – and that we care. Simply meeting citizen's expectations is not enough. I challenge each and everyone one of you to exceed expectations.

Now, back to the main theme of this budget message - change. I would like to share with you where we have been and what has already changed; what is changing today with this budget; and then I will provide an overview of this biennial budget.

Where We Have Been & What We've Already Changed

In the past four years the City of West Linn has seen much turmoil – three separate criminal thefts totaling nearly \$2 million; falling years behind on our state-mandated audits, the expiration of the police levy, no investment in the City's water, sewer, or streets infrastructure, and a "hide your head in the sand" mentality when it came to regional governance issues. James Joyce said, "Mistakes are the portals of discovery." We have struggled with these challenges, but have used them to create opportunities. These opportunities have placed West Linn in a stronger, more sustainable position than it has been in at least a decade.

In October 2006, Standard & Poor's credit rating agency reinstated the City's credit rating which was earlier suspended due to the reasons I just summarized. It was reinstated at AA- reflecting our efforts of getting caught up and back in the game. In January 2009, Standard & Poor's reaffirmed the City AA- credit rating stating their excitement that the City has turned around and is now financially poised for future challenges. In February 2009, we completed our catch up efforts with the filing of our 2008 Comprehensive Annual Financial Report with Oregon's Secretary of State as well as with the national Governmental Financial Officers Association review and award program. Finance has been my main focus over my first few years here, and I am proud to say that the finance department has completed its restructuring efforts. It's now time to move on to other departments with the same goals in mind.

We've also addressed the other tumultuous issues of our past. The 2008 and 2009 budgets included significant investments in parks, water, sewer, surface water, and streets infrastructure, protecting our investment in these critical components of City livability. And, this current City Council has made significant headway in restoring West Linn's seat at the regional governance table by actively participating in Metro's regional policy committee, with Clackamas County, and by representing West Linn in significant discussions on Stafford Basin land use.

All of this makes a significant change in how this City does business - both internally and externally. We have successfully put the mistakes of the past behind us and have emerged as a more sustainable and influential local government.

What We Are Changing With This Budget

You will immediately notice that this budget document looks a little different than those of prior years. The City has received the Government Finance Officers Association (GFOA) *Distinguished Budget Award* for the past two years, so it would have been easy to simply use the already established budget format that we've received accolades for.

However, we are committed to the highest levels of transparency and accountability, and so this budget now includes two years of budget data. The switch to biennial budgeting is made because progressive organizations focus on long-term financial planning. Our citizens budget their household finances with more than one year in mind, and successful businesses are forward thinking. The City will now do the same, and thus, we're offering a budget for a two-year period to better emphasize that we are in this for the long run – and that we are planning ahead to ensure that our operations are sustainable now and into the future.

Preparing a two-year budget lays the foundation for change beyond this budget period because it furthers our focus on long-range financial planning. Our five-year financial forecast is further refined and updated. Our audits are now totally caught up with the filing of the 2008 audit which included our first totally clean or "unqualified" audit opinion in many years. The preparation of this budget document was not without challenges. The economic recession we find ourselves in has created concerns. In addition, we continue to struggle with identifying resources that are adequate

to meet the demands of a community wanting, and deserving, the very best service from its municipal government. However, now that we have these financial forecasting tools in place, we are able to make better decisions today about what the future may hold.

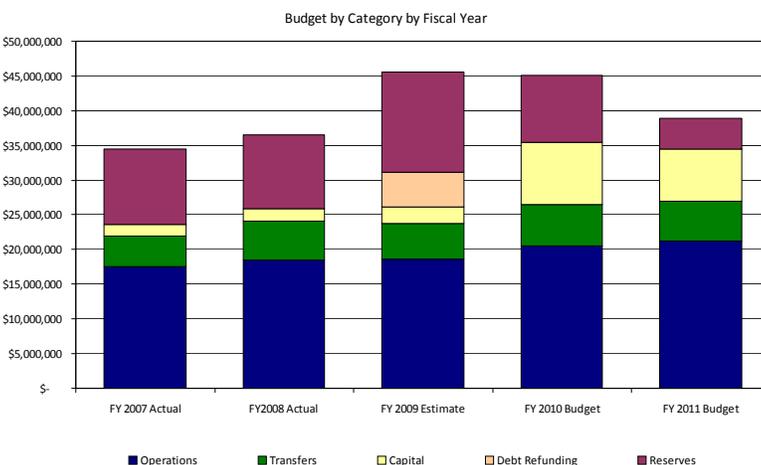
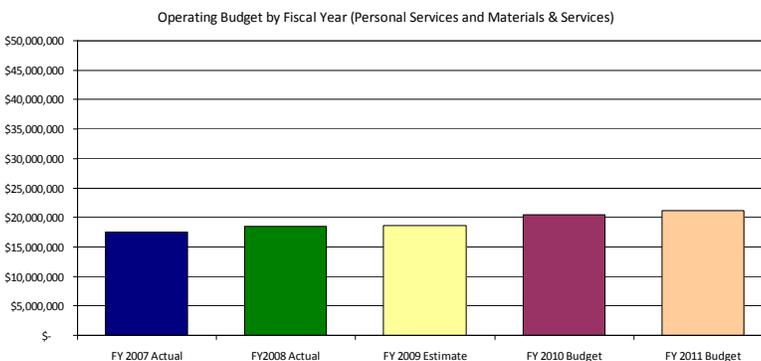
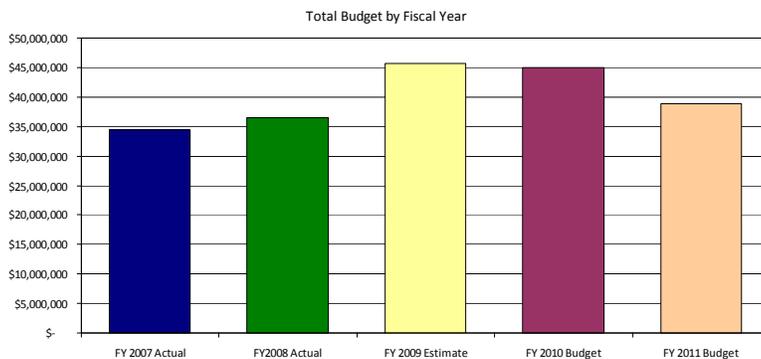
As you read through this budget you will notice that we are using longer-term focus to make difficult decisions about FTEs, programs, capital projects, and long range budgets. Following the direction of the City Council, we are making the changes necessary to ensure that West Linn continues as the most livable community in Oregon.

Overview of the 2010 - 2011 Budget

I am pleased to present the City of West Linn’s 2010-2011 Budget – the first biennial budget for West Linn.

As I have described in the preceding paragraphs, much of the City’s focus to date has been on the restoration of the City’s finances. However, success during the next biennium will not be measured by simply keeping our financial house afloat. For too many years we have put off needed improvements in other areas of the City while we tried to recover from the financial mismanagement that plagued this agency earlier this decade. Success will now be measured by way of achievement – improvements in our management of community development; improvements in our infrastructure maintenance; improvements in our city facilities; improvements in creating a more sustainable agency and community. The list may seem daunting, and we have limited resources with which to achieve success, but this biennial budget provides the means to accomplish these goals, and others, if we remain focused on the task at hand and prudent in our decision making.

To this end, the biennial budget is balanced at a biennial total of \$74.3 million, and does not require an increase in property taxes. The graphs at right compare these budget totals by fiscal year to the prior three years with varying detail:



Budgeting Background

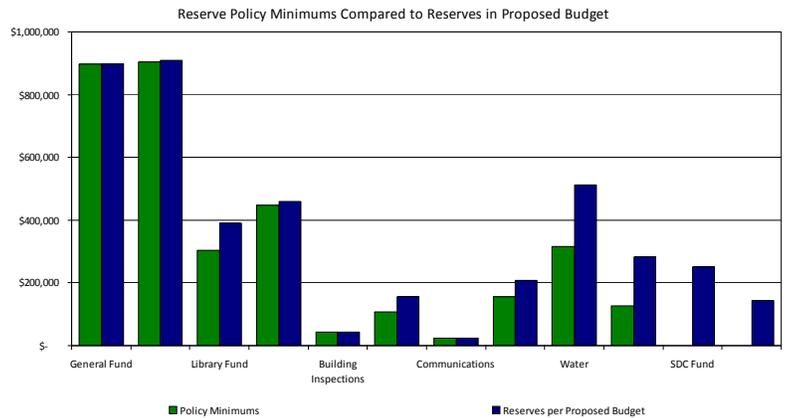
Before we focus on the numbers in the biennial budget, I believe it is important for readers of the budget message to understand that budgets are not just financial plans, they are also policy documents. This budget, as with most, includes legislative initiatives, and a change to one fiscal policy to assist in managing this agency. The budget also provides a road map for accomplishing the established goals of the City Council, and any management or staffing changes needed to keep this agency operating effectively. I will first provide a discussion of fiscal policies, legislative initiatives, staffing changes, financial opportunities and challenges, and Council goals. I will then discuss highlights of each of the major funds.

Fiscal Policies

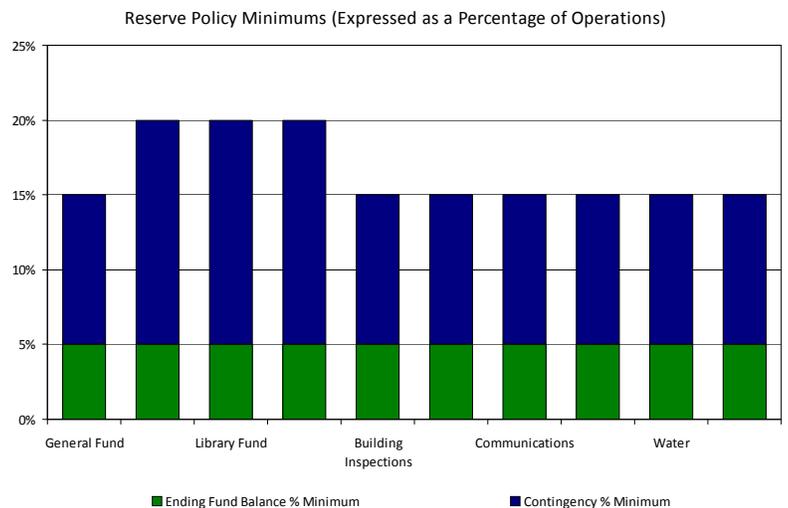
One of the most important fiscal policies of any public entity is its reserves policy. Maintaining adequate reserves for West Linn is critical because:

- In times of crisis, the City has adequate funds to provide needed services to its citizens.
- Our main source of revenues – property taxes – are not received until we are already five months into each fiscal year. If adequate reserves are not maintained, the City could be forced to borrow money until receipt of tax revenues. This costs money due to the interest paid on these tax anticipation notes.
- Bond rating agencies critically review a City’s reserves prior to providing a rating on a bond sale. A better rating may result in lower interest rates on City debt which ultimately saves taxpayers money.

For the first time in years, the proposed biennial budget meets or exceeds the reserve policies for each fund related to financial reserves. The chart to the right shows the City’s funds, the required reserves for each, and the reserves budgeted in the proposed biennial budget.



The second column graph to the right depicts the reserve policy percentage minimums. These percentages, multiplied against each fund’s operational expenditures (Personal Services and Materials & Services) determine the amount that we target during our challenges in balancing the budget.



There are two types of reserves. Contingency reserves represent the portion of left over reserve funds that may be used during the budget period for unforeseen or unexpected items if a supplemental budget is approved. Unappropriated Ending Fund Balance reserves are the portion of left over reserves that are supposed to be saved for the future budget period with one exception, a declaration of a state of emergency by the City Manager.

The budget does propose one change to our fiscal policies related to the definition of capital outlay. Currently the City's policy is that capital outlay is any improvement project or equipment costing greater than \$5,000 per item. Based upon the preference of the City's Finance Director and the best practice recommendation by the Government Finance Officers Association, we are increasing this threshold to \$10,000 per item to better focus this accounting area on the major capital assets that the City owns and manages.

Legislative Initiatives

In past years, the budget has included such significant proposals as the parks maintenance fee, the street maintenance fee, the sale of bonds for streets and for land acquisition (although, it is our goal to request voter approval of bonds for both a police station and an aquatic center, those resources are not currently included in the biennial budget and may be added at a later date as a supplement to this budget). This biennial budget does include proposed rate increases of five percent for each of our utilities, and increases in building inspection fees. It may also require minor fee increases to keep up with the cost of doing business in other city programs.

The only other legislative proposal is for the City to terminate its intergovernmental agreement (IGA) with Oregon City and Willamette Falls Television, and replace it with a fee for service arrangement such as those that WFTV currently has with other local government agencies. If the Council acts on this proposal it would not go into effect the second year of the biennium. The Budget anticipates a saving of \$50,000 annually from this action with this savings being reallocated to the Planning Department to help fund an additional Associate Planner position.

Sustained and New Programs

The Non-Departmental section of the General Fund continues two prior programs and introduces two new programs that are worth mentioning.

Programs that are continuing include the City's *Neighborhood Associations Assistance Program* amounting to \$1,500 per Neighborhood Association per fiscal year. The overall purpose of this program is to continue the small town feel and the community involvement that is unique to West Linn. Consistent with this small town spirit, is the *Community Grant*

Program which is also continuing to be funded at the same level. Announcement for applicants to this *Community Grant Program* have been sent around already and the Citizens Budget Committee will be reviewing these applicants during the budget process.

Two new programs include \$45,000 per fiscal year for a *Risk Management Claims Program*. The science of managing the City's risk and exposure issues work hand in hand with managing the City's insurance policy options, the various deductible levels, the variety of coverage available, and the determination of whether small claims are more effective to be submitted to the City's insurance company as opposed to self insuring them. This program, overseen by the City's Finance Director, allows for greater flexibility in the effectiveness of this program and responsiveness to those citizens incurring unfortunate situations.

The other new program that is included in this proposed budget is important. This new program is funded at \$5,000 per fiscal year and is called the *Emergency Utility Assistance Program*. Working together with the City's *Low Income Utility Assistance Program*, this program will also be managed by the City's Finance Director, allowing for a small amount of assistance to those unique situations experienced in collection issues with the utility billing function. If we have an unfortunate circumstance with an otherwise long-standing utility billing customer, a small token of assistance from the City can serve as a catalyst in building a better bridge for getting the financial trail of a customer back on track and paying consistently. Subject to the discretion of the Finance Director, we modeled this idea after hearing about PGE's similar program which they plan to offer with their electric meter swap out program.

The City experienced a difficult season this last winter incurring damage to several of its facilities. We have been able to offset our damages in part with assistance from FEMA and reimbursement of some of our claims from the City's insurance company. Not all citizens, however, have been as fortunate. Although our hearts go out to them for their losses, we must continue to manage the whole area of insurance, claims, risk, and assistance balancing the financial issues of the City with the needs and concerns of our citizens.

Staffing Changes

The biennial budget includes funding for 139.13 Full Time Equivalent (FTE) positions, an overall decrease of 0.5 FTE from the FY 2009. However, that does not mean that we are stagnating or that there will not be employee manpower to serve the citizens of West Linn. The budget proposes the following staffing changes:

- *City Administration:* Creates the position of an in-house City Attorney, a part-time paralegal, and a Customer Service Assistant. In addition, we have a very active Council requiring additional support from me and my staff. The Budget proposes an entry level professional position to provide greater assistance than current staff resources can.
- *Finance Department:* Reduced by 1 FTE with the transfer of that position to City Administration to create the Customer Service Assistant position.
- *Public Works Support Services:* Reduced by one administrative position in an effort to place greater emphasis on funding capital maintenance.
- *Building Inspections:* Reduced by 2.5 FTE over a two year period as a direct reflection of the economic recession and reduced building inspection revenues.
- *Planning:* Increased by one Associate Planner position.

I believe all of these changes will allow the City to maintain an efficient and effective work force while allowing us to adequately address the Council's goals and the community's objectives.

Financial Summary – Opportunities

Funding of Current Services

When we began to build the budget, our first priority was to maintain current service levels. With the exception of Building Services, discussed later, the Budget provides adequate funding for all current services.

Library District

We are very fortunate that Clackamas County voters chose to tax themselves to provide stable funding for libraries county-wide. For the City of West Linn, this

not only provides us with an opportunity to preserve all of our services at the library, but also to reallocate some of our precious tax revenues to other needed programs. In addition, Clackamas County will be providing \$1 million during the biennium to West Linn for capital improvements to our library.

Alternative Funding Sources

The implementation of the parks and street fees has provided sustainable and stable funding for these two operations. Although neither is adequate for all the required maintenance of these systems, we certainly have a far better ability to maintain our infrastructure than if the prior Council had not had the foresight to initiate these.

Financial Summary – Challenges

With the exception of the influx of additional revenues from the passage of the Library District, the City's resources continue to stagnate. Property tax revenues increase by approximately 4.5 percent year, but franchise fee revenues have decreased over the past several years. We have managed to receive grants from other agencies for specific projects, but otherwise, state funding such as gas tax revenues have not increased.

While the demands of the community continue to grow, we will face growing pressure to provide outstanding services. Unfortunately, the City's property tax rate is capped at \$2.12/\$1,000 – much lower than any city around us. That, coupled with a very small industrial and commercial base, will force us to continue to financially struggle to make ends meet.

Are we able to provide quality services for this biennium? Yes. However, two years from now, depending on the economic climate at that time, the Citizens Budget Committee and Council may need to have some difficult conversations about increasing property taxes or serious reductions in municipal services.

Council Goals and Other Major Initiatives

Early each year the Council meets and discusses its objectives for its coming term. Throughout that period, the Council may review its goals and amend

them if necessary given new information, a change in community concerns, or a change in resources. The following is a list of the goals adopted for this biennium by the Council and a description of how each is addressed in the budget:

Community Facilities

Although the changing of the West Linn landscape has slowed considerably over the past decade, it is now the City's turn to take the lead and attempt to enhance the community with the development of improved public facilities. The City Council would like to secure property for a new police station and an aquatic center. The Public Safety Fund includes \$1.5 million from full faith and credit bonds sold earlier this fiscal year, and the Park Bond Fund retains \$700,000 from a 1999 bond sale for land for an aquatic center. The City Council will also be reviewing a five-year capital improvement plan for parks. The biennial budget includes more than \$2.3 million to accomplish the first two years of this parks plan, including \$1 million (\$667,000 from anticipated grants) to purchase the 14-acre Savanna Oak property.

Planning and Sustainability

The most effective means of preserving a community's standards and expectations (even during changing times like ours) is through good planning. It is critical that we not only give proper consideration and review to new land use efforts, but also that our guiding documents provide a vision and regulations so that we can ensure our community's future. The Council, with the assistance of the Planning Commission, intends to improve our legislative and regulating documents (the Comprehensive Plan and the Community Development Code) and has emphasized the need for enhanced review of land use applications. The Planning fund includes funding for one additional Associate Planner whose focus will be on historic preservation and neighborhood planning, both of which will continue to be areas of greater emphasis.

Possibly the most critical issue that West Linn has faced for the past 20 years has been the potential urbanization of the Stafford area. We are currently engaged in this discussion again as the Metro regional government reviews population growth estimates and determines if, and where, the urban growth boundary needs expansion. To protect the interests of West Linn, the Planning Fund includes resources for consulting services to assist in monitoring and

reviewing Metro's processes.

In the past four years, the Council placed greater emphasis on community sustainability. We now have the adopted Sustainable West Linn Plan and the Sustainability Advisory Committee. The Council has asked that the City become a model for sustainable practices. In 2009 we engaged in an education process for staff, our community leaders and volunteers. For the next biennium, we have included \$25,000 each year in the City Administration budget for sustainable improvements to city facilities.

Economic Development

With the lives of so many adversely impacted by the economic recession, and many businesses unfortunately unable to survive, we are presented with an opportunity to review what we, as a local government, can do to help. The Council has initiated an Economic Development Task Force to review opportunities and challenges to economic prosperity in West Linn. The biennial budget includes funds for consulting assistance. The resources come from a proposed increase to business license fees that have not been increased in at least a decade.

Fund by Fund Highlights

General Fund

The General Fund is the heart of the City's support operations. Department operations under this Fund fuel the City's core functions such as police, parks, library, streets, and utility services. General Funds often serve as the financial measuring stick indicating financial stability of a City budget. And West Linn's General Fund is no exception. Even with all of changes through the City budget, our General Fund continues to fund these support operations adequately while maintaining a reserve level right at our policy minimum. As a reminder, resources for this Fund are from internal transfers from all other funds. The General Fund includes the City Council, City Administration, Human Resources, Finance, Information Technology, City Facilities, Municipal Court, Public Works Support Services, and Vehicle & Equipment Maintenance support operations.

The most significant change proposed to the General Fund in this biennium is the addition of an "in-house" City Attorney. This agency has been well served for years by our contracted City Attorney Tim Ramis.

However, given the size of this community and the scope of the issues we deal with on a day-to-day basis, we now believe it is in the best interests of the community to hire a full-time attorney. The proposal also includes a part-time paralegal to provide assistance to the new attorney. This change is reflected under City Administration where the Citizens Budget Committee will note an increase in positions and a corresponding decrease in the budget for materials and services.

Two other position changes in the City Administration area include a Management Analyst position designed to better handle the multitude of requests for information and to assist in meeting the needs of an active City Council and community. City Administration will also be responsible for a customer service position reallocated from the Finance Department to improve monitoring of our progress on addressing Council and citizen concerns. To help offset some of these changes, I am proposing that this budget reduce Public Works Support Services department by one FTE over the biennium.

And as a reminder, I believe it is also important to note that the General Fund continues to pay the principal and interest on the full faith and credit bonds the City sold a decade ago for the purchase of City Hall. The cost of these bonds is approximately \$341,000 annually.

Public Safety Fund

The Police Department is now fully staffed at 31 sworn officers. Thirty of the officers are deployed in the City of West Linn and one is temporarily assigned to Tri-Met under an Intergovernmental Agreement between the City and that agency. Tri-Met reimburses the City for all costs associated with this position. One of the major goals of the City Council is to construct a new police station. To this end the City sold full faith and credit bonds earlier this fiscal year so that we would have the resources to acquire land. The City continues to review possible locations and the Public Safety Fund budget includes adequate resources for acquiring the land.

Library Fund

The City Library has long been the cultural center of West Linn. With the passage of the County Library District in November 2008, the library is now fully funded and staffed. In addition, a group of citizens, led

by our former Library Director Christine Siegel, have formed a Library Foundation with the goal of raising funds to help support the long-term future of our library.

The Library Fund this year includes two initiatives:

- *Capital Outlay of \$1,075,000.* All but \$75,000 of this comes from Clackamas County which had promised, as part of the Library District vote, to provide funding of capital projects at each library. As of the preparation of this budget message, the specific project has not been identified by the City. We have also added \$75,000 from the City to cover any costs beyond those that might not be covered by the County's contribution.
- *Library Foundation Matching Funds of \$50,000.* We are including in the biennial budget \$50,000 that the City will use to match contributions to the Library Foundation. The City's match would be 50 cents for every dollar privately contributed to the Foundation. This is a new concept to assist in attracting contributions for the Library Foundation.

We believe that, with the passage of the Library District and these two initiatives, we are in a position to provide excellent library services with sustainable resources for the foreseeable future.

Parks and Recreation Fund

Did you know that the Parks and Recreation department of only eight employee positions maintains more than 500 acres of parks and open spaces? Thanks to the foresight of the City Council, the City has a stable, sustainable funding source for maintaining its outstanding park system. We estimate the cost of maintaining the City's park system to be \$2.8 million over the biennium. With a proposed five percent rate increase each year, the City's park maintenance fee is expected to fund \$2.3 million during the biennium. Again, despite a proposed fee increase, our ability to keep with the demands continues to be a real challenge.

The other two major revenue sources for Parks and Recreation are property taxes, which will provide over \$2.7 million during the biennium, and recreation program fees which should total just short of \$1 million.

The Parks & Recreation Fund also includes adequate funding to continue to manage and promote numerous community events such as the Old Time Fair and community concerts and movies. The West Linn Farmer's Market was developed and managed by some incredible volunteer efforts. Given the size and complexity of the Farmer's Market, the budget anticipates the City's Parks and Recreation department assuming a leadership role in this event beginning in 2010. The City also finds itself in a position to complete some exciting capital projects. The biennial budget includes a total of \$2.7 million for capital outlay funded in the Parks and Recreation Fund, the System Development Fund - Parks, and Parks Bond Fund. The main project funded in the Parks Bond Fund and high on the list of Council goals for the biennium is development of an aquatic center.

The Parks Bond Fund includes money to be used toward acquisition of land for an aquatic center including site planning, feasibility and design. The biennial budget also includes adequate funding for the acquisition of 14 acres commonly referred to as the Savanna Oaks property. In accordance with Council direction, we have budgeted \$333,000 in the SDC Fund - Parks for the City's portion of this acquisition. We have also included in that fund, \$666,000 to be received from various granting organizations (most likely Metro and the Oregon Parks Department) that would be used to fund the balance of the acquisition price. The remaining projects to be funded are primarily those contained in the West Linn Parks Master Plan and will be prioritized by the City Council prior to beginning of FY 2010.

Building Inspection Fund

Unfortunately, economic times are changing, and building revenues serve as a leading indicator of the economy because they are the first revenues that drop off during an economic downturn. As discussed earlier in the budget message, while most of this agency is relatively resistant to the economic woes being felt by the private sector, the Building Inspection Division is not. We estimate that our building inspection revenues will drop from \$696,000 in FY 2007 to \$365,000 in FY 2010 – a reduction of 47 percent. And this is despite some proposed fee increases.

Due to a lack of sound financial oversight and no increases in fees in previous years, this division also

operated at a deficit earlier this decade. This resulted in the need for the City to secure a loan of \$250,000 to continue to operate a fully functioning building inspection division. It was our assumption that revenues would continue to be adequate to fund continuing services and the debt. For one year, this worked. With the huge reduction in the number of building permits in the past year, revenues are no longer able to fund this service at the same level. Therefore, the Budget proposes the following:

In FY 2009, the City reduced the workforce in this division from 5 FTE to 3 FTE. This was accomplished while still being able to provide a full service department. In FY 2010, we propose to reduce the staffing levels to 2.75 FTE and in FY 2011 to 2.5 FTE. We believe this is the minimum staffing required to provide this service. The General Fund will make a one-time transfer to the Building Fund of \$214,000 to pay off the balance of the loan.

It is an unfortunate set of circumstances that have led us to these proposals for this program. This is one area that continues to pay for the financial mismanagement of this agency earlier in the decade, while also suffering from the national economic recession. We believe that the proposed budget is the most fiscally and operationally sound strategy available to us.

Planning Fund

Planning continues to be the most sensitive and visible program of the City while also being the most resource challenged. During its goal setting retreat earlier this year, the Council made it clear that improvements in the Planning was an absolute priority and that we should put additional resources to this area, if necessary. The Council goals also include several objectives that must be accomplished by this department, such as updating the Comprehensive Plan and amending the Community Development Code.

The proposed biennial budget includes the addition of one Associate Planner and adequate funding for the hiring of consultant services when necessary. This will bring the department's staffing level to 6.5 FTE – an increase of greater than 50 percent from FY 2006. The new Associate Planner position will add expertise in the areas of historic preservation, neighborhood planning and citizen involvement. To fund this additional position, the budget proposes to reduce

funding to Willamette Falls Television, discussed next under the Communications Fund. In addition to these changes, we believe that having in-house legal counsel will also assist in supporting the Planning Department.

Communications Fund

The main resources for the Communications Fund are revenues generated by the City's cable franchise agreement with Comcast. At this time, the City is currently in negotiations with Comcast on a renewal of the existing agreement. The budget for this Fund is predicated on a successful conclusion to these negotiations that results in similar revenues to those received in the past. The Communications Fund provides resources for both the City's direct communications, such as the City newsletter, website, and for Willamette Falls Television (WFTV). WFTV televises City Council and Planning Commission meetings both live and on replay, as well as providing other services to West Linn citizens. Based on our Intergovernmental Agreement with Oregon City, both municipalities are currently required to provide 32 percent of our annual revenues from the Comcast franchise fee to WFTV. This results in an annual payment from West Linn to WFTV of approximately \$100,000.

We continue to believe that it is an important communications strategy to televise our meetings on government access television. However, we also believe that the same level of service can be accomplished through a fee for service agreement with WFTV similar to the one that WFTV has with other local governments. Therefore, the biennial budget proposes that our existing IGA be terminated prior to July 1, 2010 (notice must be given twelve months in advance). We propose that the City negotiate a fee for service agreement with WFTV prior to FY 2011 and estimate that such an agreement will save the City approximately \$50,000 annually. The Communications Fund also anticipates that the City will receive one-time capital funds from our new agreement with Comcast. The biennial budget proposes that these funds be dedicated to audio/visual system improvements at City Hall. The City is committed to sustaining and enhancing the current level of service and accessibility to broadcast meetings.

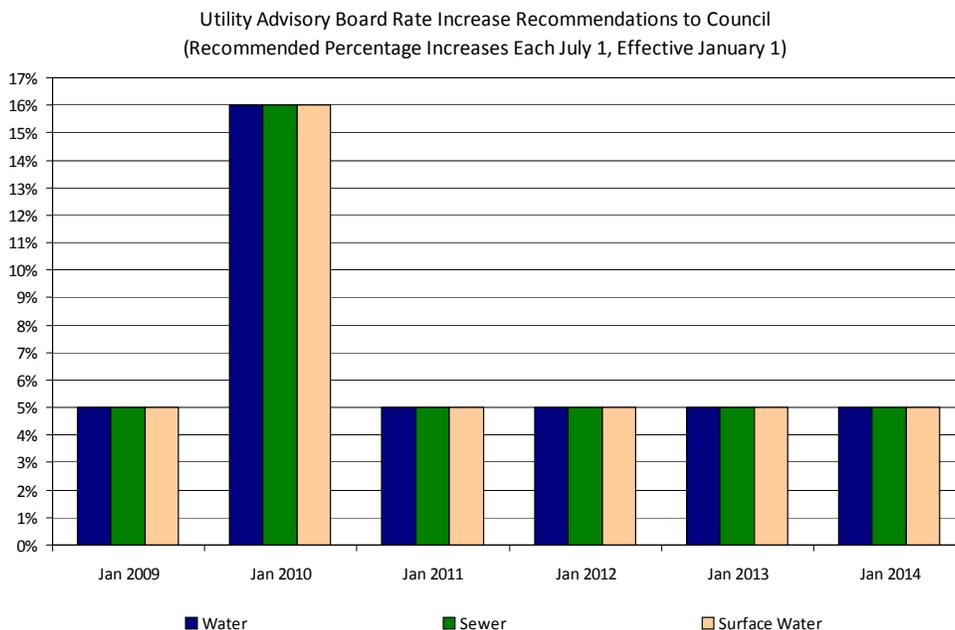
Street Fund

The City's Street Fund has two main sources of revenue – state gas tax proceeds and the City's street maintenance fee. Streets are a critical component of the City's infrastructure and maintenance has long been under funded to the point where the City is millions of dollars behind in maintenance. Recognizing the need for a significant investment in street maintenance, in FY 2009 the City Council authorized the sale of \$2 million in bonds to fund needed street projects. This debt will be paid from street maintenance fee proceeds. In addition, the City received two grants -- \$300,000 from the Oregon Department of Transportation for sidewalk and other improvements to Blankenship Road, and \$900,000 in stimulus funding for reconstruction of Salamo Road north of Barrington Drive. The City has also been collecting Street System Development Charges. The Biennial Budget estimates funding \$200,000 of SDC-eligible street projects. This combination of resources results in an investment of over \$3.5 million in important street projects from FY 2009 through FY 2011.

Utilities

As the community has evolved and this agency has struggled to keep up, it has been the City's infrastructure that has perhaps suffered most. As with the street system, maintenance of our water, sewer and surface water systems have been woefully under funded. We have made some small steps forward in recent years, but we need to do more to ensure that our critically important water, sewer, and surface water infrastructure is maintained. The community is becoming more aware of the problem, and the board charged with reviewing the situation, the Utility Advisory Board, has made recommendations (shown to the right) that demonstrates a fortitude to take on this issue.

The Water Fund includes only \$600,000 for capital during this biennium. But with a water rate analysis currently being conducted, I believe we will, in the near future, be able to take to the voters a rate plan that will fund our maintenance and improvement needs, while encouraging water conservation. With the rate increases recommended by the Utility Advisory Board, the Budget anticipates \$3 million of capital in the Environmental Services Fund – five times more than what we've accomplished in the past three years combined.



Note: Despite a recommendation from the UAB for a sixteen percent rate increase for FY 2011, the budget only includes a five percent rate increase, as per the current limitations on allowable rate increases.

Conclusion

Change is the theme for the next biennium. We are continuing to improve our weaker areas, while making our strengths even stronger. We have turned a corner and began laying the groundwork in this budget to make West Linn the most livable City in Oregon. The proposed 2010-2011 biennial budget is a testament to our ability to put both infrastructure maintenance and community enhancement at the forefront of our goals. This budget recognizes the need for changes in our Planning Department. It includes significant investment in all our utilities. It includes major steps forward in siting and constructing a new police station, and possibly an aquatic center. And the budget provides for a significant capital improvement to our library.

Just a few years ago, we did not have the financial means to accomplish such measures, let alone the credibility to even consider proposing them. If approved, this biennial budget allows the City of West Linn to “stand out” and not just “fit in.” In closing I want to thank all of the staff who had input into this document. In particular, the department directors who conceded some of their own department’s interests in an effort to ensure success city-wide. To our citizens, thank you and please believe that we pledge to maintain the services you expect at high levels while doing a little clean up along the way.

Under the guidance of the City’s newest addition to Finance Team, Finance Director Richard Seals, this biennial budget is something to be proud of. And finally, to the Assistant to the City Manager Kirsten Wyatt, who demonstrates everyday that the City has the best and brightest working on its behalf. Without them, this quality that you find in this budget would not have been possible.

Respectfully submitted this 27th day of April 2009.



Christopher A. Jordan



City Overview

About

The City of West Linn is a community where citizens, civic organizations, businesses and city government work together to ensure that the community retains its hometown identity, high quality of life and natural beauty. The estimated population is 24,400.

The City's economy is linked with that of the entire Portland Metropolitan area, but is more insulated from economic downturns because of the high education and skill level of the population. Per capita income is one of the highest of any city in the State of Oregon. West Linn is primarily a residential community with a low ratio of heavy industry and retail-based commercial activity. The largest non-manufacturing employers are the West Linn School District and the City itself. The largest manufacturing employer is the West Linn Paper Mill.

West Linn is close to the region's business core and urban amenities, with Portland approximately twenty miles to the north. At the same time, the city provides a small-town atmosphere and distinct neighborhoods that range from the historic Willamette district with its pioneer-era dwellings, to the contemporary architecture of newer homes. West Linn is also approximately twenty miles to the Portland International Airport. West Linn's special assets include dedicated parks and open spaces, panoramic views of the Willamette and Tualatin rivers, with Mount Hood, Mount Adams, Mount St. Helens and the Cascades serving as backdrops.



Picturesque Willamette Falls can be viewed from vantage points in West Linn.

West Linn operates under a Council-Manager form of government. The Mayor and City Councilors are responsible for establishing policy and providing direction to the City Manager. The Mayor and City Councilors are elected at-large and serve staggered four-year terms. The Mayor presides at official meetings and work sessions.

The West Linn City Council meets the second and fourth Monday of each month at City Hall. Council meetings are televised live on cable channel 30, and are replayed at various times during the week on cable television on online.



The West Linn Library is a cultural service offered by the City of West Linn.

Services

The City's administration is committed to professionalism, efficiency, and customer service. The City operates its own police department, municipal court, water, sewer, and surface water utilities; and provides street operations, planning, building inspections, engineering, library, and parks and recreation services.

The Tualatin Valley Fire and Rescue District provides fire and emergency services to the community. West Linn is within Clackamas County, which is headed by a five commissioners based in Oregon City. West Linn is also part of METRO, the tri-county urban services district based in Portland.



For the first time, the City submitted a PAFR for GFOA recognition.

Financial Accolades

The City received the *Distinguished Budget Presentation Award* for its FY 2008 and FY 2009 budget documents from the Government Finance Officer's Association (GFOA). This award is the highest form of recognition in governmental budgeting. Its attainment represents a significant accomplishment by a governmental entity, its financial staff, and its management. They rate a budget's proficiency in four major categories: as a policy document, an operations guide, a financial plan, and a communications device.

For the first time since the late nineties, the City prepared a Comprehensive Annual Financial Report (CAFR) for its FY 2008 audit and submitted it for the *Certificate of Achievement for Excellence in Financial Reporting* award from the GFOA. The Certificate is a prestigious national award that recognizes conformance with the highest standards for preparation of state and local government financial audit reports.

The City also submitted for the first time a Popular Annual Financial Report (PAFR) for the *Award for Outstanding Achievement in Popular Annual Financial Reporting* from the GFOA. This Award is a prestigious national award that recognizes conformance with the highest standards for preparation of state and local government popular reports. In order to receive this award, a government unit must publish a report, with contents that conform to standards of creativity, presentation, understandability, and reader appeal.

History

Settlers first occupied the pioneer settlement now known as West Linn in the early 1840's when Robert Moore purchased 1,000 acres of land from the "Wallamut" (Willamette) Indians. He built his cabin high on a slope overlooking the Willamette Falls and set about building a town, calling it "Robin's Nest." The town was situated on property now occupied by the West Linn Paper Company.

By 1846, Moore had built four flour and lumber mills, along with dwellings for the mill workers. He also operated a ferry to Oregon City. In 1845, Moore renamed the tiny town "Linn City" in honor of his friend, well-known freestate advocate Dr. Lewis F. Linn, a U.S. Senator from Missouri and sponsor of the Donation Land Claim Bill. Moore became Linn City's first postmaster in 1850, and purchased *The Spectator*, an Oregon City newspaper, in 1852. By then, his Linn City enterprises included a gristmill, sawmill, warehouse, wharves, and a breakwater to create a basin for boats to load and unload cargo. Moore died in 1857. In 1868, the Willamette Transportation Locks Co. began providing passage to shipping over the Willamette Falls. The locks remain in continuous operation to this day.

In 1913, the City of West Linn was incorporated, encompassing West Oregon City, Bolton, Sunset and Willamette Heights. The incorporation allowed the settlements to obtain needed services, utilities, and improvements without annexing to Oregon City. After considerable debate on a name, the city founders decided to honor the pioneer town that Moore had established.



The historic Willamette area is home to residential and commercial properties.

Statistics

City property tax rate:	\$2.12/\$1,000 AV	Date of incorporation:	August 8, 1913
City bonded debt tax rate:	\$0.33/\$1,000 AV	Form of government:	Council/Manager
Total property tax rate:	\$17.88/\$1,000 AV	Population:	24,400
City share of total:	13%	Number of registered voters:	13,886
Total annual budget:	\$36 million	Percent male:	48.1%
Employees:	139 FTE	Percent female:	51.9%
Outstanding debt:	\$13.5 million	Number of housing units:	10,029
Bond rating:	AA-	Occupied housing units:	9,350
Parks:	232 acres	Percent owner occupied:	79%
Open space:	136 acres	Percent renter occupied:	21 percent
City maintained roads:	214 miles	Median property RMV:	\$405,000
Sidewalks:	117 miles	Average household size:	2.72
Sewer mains:	114 miles	Median age:	38.1
Number of manholes:	3,087	Motto:	City of Hills, Trees, & Rivers
Storm water pipes:	107 miles	Median family income:	\$83,252
Number of catch basins:	3,368	Professional sector workforce:	49.7%
Area in square miles:	7.5	Major employers:	West Linn-Wilsonville School District, West Linn Paper Company



Budget Process

Budgeting in the City of West Linn

The City of West Linn prepares and adopts a budget in accordance with its city charter and ORS 294.305 through 294.565. The budget is presented in fund and department categories for a biennial (two-year) period. Over-expenditures in any category are prohibited and unexpended budget appropriations lapse at fiscal year end.

Under the City's expenditure limitation, total expenditures cannot exceed the appropriation budget. The budget can be amended during the fiscal year through adoption of a supplemental budget. Supplemental budgets are adopted using public hearings and shall not extend beyond the end of the fiscal year during which they are submitted.

The City Manager has responsibility for management of the overall City budget and maintaining budgetary control at the approved appropriation level. Ongoing review and monitoring of revenues and expenditures is performed by the Finance Department and the respective operating department directors.

Budget Amendments

The budget may be amended during the biennium through adoption of a supplemental budget. Supplemental budgets are adopted through the similar process used for the regular budget (including the use of public hearings but excluding Citizens Budget Committee meetings) and shall not extend beyond the end of the biennium during which they are submitted. Supplemental budgets cannot be used to authorize a tax levy.

By transferring appropriations, the City usually has enough flexibility to carry out the programs prescribed in its adopted budget. There will be times, however, when an adopted budget has no authority to make certain expenditures or when revenues are received for which the City had no prior knowledge. In those cases it is possible to use a supplemental budget to authorize expenditures and/or appropriate additional revenues in the current budget period.

Citizens Budget Committee

The Citizens Budget Committee consists of the governing body plus an equal number of legal voters (citizen members of the budget committee) appointed by the City Council. Accordingly, West Linn has ten budget committee members, and the votes of all members are equal. State law (ORS 294.336) mandates a budget committee for all Oregon local governments. The Budget Committee meets periodically to review budget and financial information.

The first review of the budget occurs when the budget is presented to the committee; at that time, the budget is publicly available, and the committee begins their review of the budget presented by the City Manager. The committee may approve the proposed budget intact, or change part or all of it prior to final approval. After notices and publications are filed according to local budget law, the budget is forwarded to the council for formal adoption prior to June 30.

Budget Committee Members

City Council Members

- Patti Galle, Mayor
- Jody Carson, Council President
- Scott Burgess
- Teri Cummings
- John Kovash

Citizen Members

- Ralph Ezagui
- Thomas Frank
- Thomas Griffith
- Karen Hensley
- Lewis McCoy

Basis of Budgeting

All of the funds are budgeted using the modified accrual basis of accounting in accordance with budgetary accounting practices. In modified accrual, revenues are recognized when they become measurable and available. Measurable means that the dollar value of the revenue is known. Available means that it is collectible within the current period, or soon enough after the end of the current period to pay off liabilities of the current period.

Significant revenues that are considered to be measurable and available under the modified accrual basis of accounting are property taxes, franchise fees, and assessment lien installments received within approximately 60 days of the end of the fiscal year. Expenditures are recognized when the liability is incurred, except for interest on general long-term obligations which is recorded when due.

Basis of Auditing

The audit, as reported in the Comprehensive Annual Financial Report (CAFR), accounts for the City's finances on the basis of generally accepted accounting principles. Generally accepted accounting principles or GAAP is defined as conventions, rules, and procedures necessary to describe accepted accounting practice at a particular time.

The modified accrual basis of accounting, a GAAP-approved method, is also used in the audit for all funds except for the Proprietary Fund Types (i.e., Water and Environmental Services Funds). The audit uses the full-accrual method of accounting for the Proprietary Funds. The CAFR shows all of the City's funds on both a budgetary and GAAP basis for comparison purposes.

Budgeting in the State of Oregon

Chapter 294.311, paragraph 5 of Oregon State Law, Oregon Revised Statutes (ORS), defines a budget as:

“A plan of financial operation embodying an estimate of expenditures for a given period or purpose and the proposed means of financing the estimated expenditures.”

Local budget law for local governments is set out in ORS 294.305 to 294.565. Chapter 294.321 defines the six major purposes of local budget law:

“To establish standard procedures for the preparation, presentation, administration and appraisal of budgets of municipal corporations;

To provide for a brief description of the programs of a municipal corporation and the fiscal policy which is to accomplish these programs;

To provide for estimation of revenues, expenditures and proposed taxes;

To provide specific methods for obtaining public views in the preparation of fiscal policy;

To provide for the control of revenues and expenditures for the promotion of efficiency and economy in the expenditure of public funds;

To enable the public, taxpayers and investors to be apprised of the financial policies and administration of the municipal corporation in which they are interested.”

Biennial Budgeting

Beginning with FY 2010 and FY 2011, the City of West Linn started using a biennial budgeting process. A biennial budget period is a 24-month period beginning July 1 and ending June 30 of the second succeeding year. For this biennial budget, the period commences July 1, 2009 and ends June 30, 2011.

Oregon Budget Law Related to Biennial Budgeting

Local governments may budget either on a one-year or a two-year cycle. The governing body may, by ordinance, resolution, or charter, provide that the budget be prepared for a biennial period.

The biennial budget period begins July 1 and ends June 30 of the second following calendar year. In brief, the differences between fiscal year budgeting and biennial budgeting are:

1. Members of a budget committee reviewing a biennial budget are appointed to four-year terms. The terms of the members should be staggered so that one-fourth of the terms end each year.
2. The budget estimate sheets containing the estimates of resources and expenditures in a biennial budget must show:

3. actual expenditures for the two budget periods preceding the current budget period,
4. the estimated expenditures for the current budget period, and
5. the estimated expenditures for the ensuing budget period.
6. The summary of the budget as approved by the budget committee that is published along with the notice of the budget hearing will show the proposed budget for the two-year biennium.
7. If a taxing district adopts biennial budgeting, the budget committee must approve the amount or rate of ad valorem property taxes for each year of the biennium.
8. After the budget committee approves a biennial budget and before the budget is adopted, the governing body may not increase the amount of estimated expenditures for the biennium in any fund by more than \$10,000 or 10 percent, whichever is greater, and may not increase the amount or rate of the tax levies approved by the budget committee for either year of a biennial budget unless the amended budget document is republished and another budget hearing is held. Once the budget is adopted, the tax amount cannot be increased in the second year.
9. If a district adopts a biennial budget, then after the budget hearing and before the June 30 that precedes the start of the budget period, the governing body must pass a resolution or ordinance to adopt the budget and make appropriations for the ensuing biennium. The governing body must also pass a resolution or ordinance to levy and categorize property taxes for each year of the ensuing biennium.
10. Whether a budget is for a fiscal year or for a biennium, certification of property tax levies and a copy of a resolution or ordinance levying and categorizing taxes for the ensuing year must be submitted to the county assessor every year by July 15.

Budget Process Phases & Goals

Phase 1 begins the process. The budget officer puts together a proposed budget that is balanced and reflects the financial plan for funding all the programs and services planned for the budget period. The budget officer must prepare the proposed budget in a format prescribed by the Oregon Department of Revenue, meeting the requirements set out in Statute.

Goals: *Council goal setting; balancing the budget; funding programs, services, and goals; strategic financial planning; preparing a clean, concise, and easy-to-read budget that communicates well to citizens.*

Phase 2 is when the budget committee approves the budget. The budget committee reviews the proposed budget, listens to comments from citizens, considers any changes, and then approves the budget. Special public notices are required before the budget committee's first meeting.

Goals: *Accuracy in current year estimates; prudent financial forecasting; analyses, review and consideration; citizen input; and tax rate determination.*

Phase 3 includes adopting the budget and certifying property taxes to the county tax assessor. This phase includes a special hearing of the governing body and specific public notices, including a summary of the approved budget. Special forms must also be used to notify the county assessor of the local government's property tax levy.

Goal: *Transparent budget process; encourage public participation.; certify tax rate; formal adoption of funding for City services prior to July 1.*

Phase 4 occurs during the budget period when the local government is operating under the adopted budget. This phase includes changes to the adopted budget. Changes to the adopted budget must be made before additional money is spent or for a different purpose than described in the adopted budget.

Goal: *Responsible budget management; monitoring and review; reporting to citizens; budget updates and changes.*

Budget Calendar

FY 2010: FIRST YEAR OF BIENNIUM

SEPTEMBER THROUGH DECEMBER 2008

- Develop preliminary budget goals
- Hold informal department discussions
- Develop preliminary strategic financial plan

FEBRUARY 2009

- City Council establishes goals for the year

MARCH 2009

- Preliminary budget drafts prepared by Finance
- Budget review with departments on budget

APRIL 2009

- Final budget review meetings with departments
- Advertise notice of state revenue sharing uses
- Budget Committee meetings are advertised
- Finance performs final review and reconciliations and print proposed budgets
- City Manager presents 2010-2011 budget message and budget at the first Budget Committee meeting
- Budget Committee discusses and deliberates

MAY 2009

- Budget Committee discusses, deliberates and approves the budget
- Budget is updated to reflect Committee changes
- Prepare and publish Financial Summary and Notice of Budget Hearing
- Publish Notice of Supplemental Budget Hearing

JUNE 2009

- Council passes budget resolution
- Council passes resolutions for state revenue sharing eligibility and proposed uses
- Council holds Budget Hearing and adopts the Budget, makes appropriations and declares tax rate and bond levies

FY 2011: SECOND YEAR OF BIENNIUM

JANUARY AND FEBRUARY 2010

- Update preliminary budget goals and message
- Hold informal department meetings /discussions

MARCH 2010

- Department budget meetings are held

APRIL 2010

- Advertise notice of election to receive state revenue sharing and classification of property taxes
- City Manager presents second year update with any changes to City Council

MAY 2010

- Update CIP, if necessary
- Publish Notice of Supplemental Budget Hearing, if changes or updates are needed.

JUNE 2010

- Council passes supplemental budget resolution, if needed
- Council passes resolutions for election to receive state revenue sharing
- Council declares tax rate and bond levies

City Goals & Priorities

The West Linn City Council meets annually to develop City Council goals. Goals were specifically developed for the immediate fiscal year (FY 2010) targeted to be accomplished by December 31, 2009. In some cases, goals will continue through 2010.



West Linn City Council: Councilor Kovash, Councilor Cummings, Mayor Galle, Council President Carson, Councilor Burgess

Council Goal: Community Facilities

Police Station

- Secure an option on suitable land for a police station
- Obtain a conceptual design plan and cost to build a police station on identified land
- 2010 Goal: Refer to voters and if approved, begin building the facility

Aquatic Center

- Secure an option on land for an aquatic center
- Obtain a conceptual design plan and cost to build and operate an aquatic center on identified land
- 2010 Goal: Refer to voters and if approved, begin building the facility

Parks & Recreation Capital Plan

- Approve a five-year capital plan that is consistent with the Parks Master Plan and complete the first two years of the plan

Council Goal: Planning & Sustainability

Stafford Area

- Advocate effectively on behalf of the City of West Linn: engage the public and speak with one voice on the City's position

Comprehensive Plan & Community Development Code

- Develop staff and Planning Commission priorities for updating/improving both documents for review by the City Council
- Prioritization by City Council of Comprehensive Plan and Community Development Code improvements

Sustainability

- Consider inclusion of sustainability concepts in all City policy documents
- Direct the Sustainability Advisory Board, with assistance from the Parks & Recreation Advisory Board, to recommend a community education outreach plan drawing on existing community partners and resources
- Create and implement a model sustainability plan in one City department (and possible implementation in other departments)

Council Goal: Economic Development

- Creation of an Economic Development Toolkit
- Support the Main Street Program
- Support the Economic Development Task Force and act on its recommendations

Council Priority: Administrative Professionalism

Finance

- Maintain City's economic viability while preserving the integrity of services
- Continue optimal performance while addressing issues as identified in audits

Community Development

- Ensure the effectiveness of the Community Development function through implementation of a continuous improvement program

Council Priority: Administrative Professionalism (con't)

Utilities

- Create a financial plan for the future of the water system

Council Priority: Community Relations

Customer Service

- Provide training opportunities to staff to ensure optimal customer service
- Hire and retain talented employees who perform good work

Outreach

- City Council members to visit all Neighborhood Association and Citizen Advisory Group meetings on a rotating schedule
- City Council to provide assistance and coordination to Neighborhood Associations and Citizen Advisory Groups to ensure that all groups understand their roles, responsibilities, and expectations
- City Council members to proactively write letters and commentary for the local newspaper
- City staff to contribute letters and information as needed for the local newspaper and other communications tools
- Adopt a clear City Council statement of the purposes and expectations of Neighborhood Associations
- Support a facilitated process for Neighborhood Associations to agree on recommended bylaws, rules, and/or guidelines consistent with the Council's purposes and expectations statement.

Location of Council Goal Funding in Budget Document

- Council goals as they relate to department budget are expressed throughout the "Fund Detail" section of the budget with the notation, "**COUNCIL GOAL:**" preceding the budget information.



Council goals include protecting the beauty and community spirit in West Linn.

Financial Policies

Statement of Financial Policies

The purpose of this section is to summarize the policies the City follows in managing its financial, operational, and budgetary affairs. These are general policies representing longstanding principles that have guided the City in maintaining financial stability.

Financial Goals

The City of West Linn's financial goals seek to:

- Ensure the financial integrity of City operations
- Improve financial information for:
 - Policy makers as they contemplate policy
 - Managers as they implement policy
- Maintain the City's bond rating
- Ensure accountability, transparency, understanding

Financial Objectives

West Linn's fiscal policies address the following:

Revenue policy

- Addresses property taxes, user charges and other sources to adequately fund desired services

Operating budget policy

- Relating to budgeting guidelines

Capital improvement policy

- Relating to capital improvement planning and implementation.

Accounting policy

- Relating to reporting financial transactions and preparing financial reports.

Debt policy

- Dealing with long-term financing of the City's capital needs and its bond rating.

Reserve policy

- For establishing reserves and contingency funding as needed for the various activities of the City.

Management of finance policy

- Dealing with approval, recommendation, review and implementation of policies - including monitoring compliance.

Revenue Policy

- System development charges shall be established to fund the costs of improvements to service additional increments to growth, such as street, water, sewer, surface water, and park and recreation facilities.
- The City will maximize user charges in lieu of ad valorem taxes and subsidies from other City funds, for services that can be identified and where costs are directly related to the level of service provided.
- Charges for providing utility services shall be sufficient to finance all operating, capital outlay and debt service expenses of the City's enterprise funds, including operating contingency and reserve requirements.
- User charges shall fund 100% of the direct cost of development review and building activities. User charges include land use, engineering inspection, building permit and building inspection fees.
- Park recreation programs shall be funded by user charges. Annual revenues raised by participant fees shall cover at least 100% of the program's cost with no assessment made for administration. No one shall be denied access to park recreation programs due to their lack of ability to pay for the full participant fee.
- Other reimbursable work performed by the City (labor, contracted services, equipment and other indirect expenses) shall be billed at actual or estimated actual cost, including indirect overhead.
- Charges for services shall accurately reflect the actual or estimated cost of providing a specific service. The cost of providing specific services shall be recalculated periodically, and the fee adjusted accordingly. The City shall maintain a current schedule of fees, showing when the fees were last reviewed and/or recalculated.
- The City shall pursue an aggressive policy of collecting delinquent accounts. When necessary, discontinuing service, small claims court, collection agencies, foreclosure, liens and other methods of collection, such as imposing penalties, collection and late charges, may be used.

Operating Budget Policy

- The City shall prepare, present, adopt and amend its operating budget(s) in accordance with Oregon Local Budget Law.
- The City shall maintain a budget system to monitor expenditures and revenues on ongoing basis, with thorough analysis and adjustment periodically if required.
- The City shall not adopt an operating budget that is greater than the amount of resources available to fund it. Current operating resources will be sufficient to support current operating expenditures, transfers, reserves, and contingencies.
- Annual recurring revenues (including interfund transfers shall not be less than annual recurring operating expenditures (total annual budget, minus capital outlay, transfers, reserves, and contingencies).
- Unless otherwise authorized by City Council, general unrestricted revenues shall not be earmarked for specific programs, activities or services.
- Long-term debt or bond financing shall only be used for capital purposes and shall not be used to finance current operations.

Capital Asset Management Policy

- The City shall adopt a 5-year Capital Improvement Plan (CIP) and update it periodically. Prior to adopting a Capital Improvement Plan, the City shall hold public meetings and a public hearing on the contents of the CIP document. The document shall provide details on each capital project plan: its estimated costs, sources of financing and a full description, including a detailed statement identifying: (a) the needs, conditions and circumstances that have caused the project's creation and (b) the expected results if the project is approved and implemented.
- Operating expenditures shall be programmed into each capital project plan, including the cost of implementing the plan and all continuing labor, operating and capital outlay costs.

Debt Policy

- Capital projects financed through the issuance of debt shall not be financed for a period which (a) exceeds the expected useful life of the project and (b) is less than 30% of the expected useful life of the improvements.
- The City shall use the most prudent methods of acquiring capital outlay items, including the use of lease-purchase agreements.
- The City shall maintain its bond rating at the highest level fiscally prudent, so that future borrowing costs are minimized and access to the credit market is preserved.

Accounting Policy

- The City shall establish and maintain its accounting systems according to generally accepted accounting practices and shall adhere to generally accepted accounting principles and standards promulgated by the Government Finance Officers Association (GFOA), Government Accounting Standards Board (GASB) and the Financial Accounting Standards Board (FASB).
- An annual audit shall be performed by an independent public accounting firm, which will issue an official opinion on the annual financial statements, along with a management letter identifying any areas needing improvement.
- Full disclosure shall be provided in the financial statements and bond representations.
- Quarterly budget reports showing the current status of revenues and expenditures shall be prepared and distributed to appropriate legislative, staff and management personnel in a timely manner and made available for public inspection.

Reserve Policy

- The City shall establish a contingency reserve to provide for unanticipated expenditures of a nonrecurring nature to meet unexpected increases in service delivery costs. In accordance with local budget law in the State of Oregon, the contingency reserve must be an appropriated budget item, though funds may not be directly disbursed from the contingency reserve. Amounts must be reclassified into a spendable budget category through a supplemental budget process. Also, budget law does not allow for a contingency reserve to be budgeted in a debt service fund. The contingency reserve policy must be at least equal to 10 percent of the Fund's annual operational expenditures (which includes Personal Services and Materials & Services line items and excludes Debt Service, Transfers, and Capital Outlay line items) with 15 percent for Public Safety, Library, and Parks & Recreation Funds.
- The City shall maintain an unappropriated ending fund balance reserve to provide working capital for the post-budget period until sufficient revenues arrive to fund post-budget period operations. In accordance with local budget law in the State of Oregon, the unappropriated ending fund balance reserve is not appropriated and can not be spent in the current year unless a state of emergency is declared by the City Manager. The unappropriated ending fund balance reserve policy must be at least equal to five percent of the Fund's annual operational expenditures (which includes Personal Services and Materials & Services line items and excludes Debt Service, Transfers, and Capital Outlay line items).
- Neither reserve policies apply to debt service, trust and agency, capital projects, serial levy, temporary or certain special purpose funds.

Management of Fiscal Policy

- Fiscal policies and changes in policies shall be approved by the City Council, reviewed by the Citizens Budget Committee through the budget process, and included in the adopted resolution at a public hearing.
- The City Manager shall recommend fiscal policy and changes in policy to the City Council. The City Manager shall prepare a report explaining the substantive impact of all recommendations and their impact on the City's operations, service levels and/or finances.
- The City Council's Audit Committee shall conduct an annual review of the City's fiscal policies.
- The City Manager shall implement fiscal policies and monitor compliance.
- If the City Manager discovers a material deviation from policy, he/she shall report it in writing to the City Council within thirty days.
- As a part of the City's budget document, the City Manager's budget message shall identify: (a) any major changes in policy since the previous budget period and (b) any material variations from policy in the ensuing year's budget.



Demographics & Financial Trends

General Economic Information

West Linn is located in northwestern Oregon, in the Portland metropolitan area south of Lake Oswego, in Clackamas County. Clackamas, Multnomah, and Washington Counties are among the five counties that comprise the Portland-Vancouver Primary Metropolitan Statistical Area. The City's economy is linked with that of the metropolitan area, which is based on manufacturing, national and international trade, and service industries. Primarily a residential community, West Linn has a low level of industry and retail-based commercial activity.

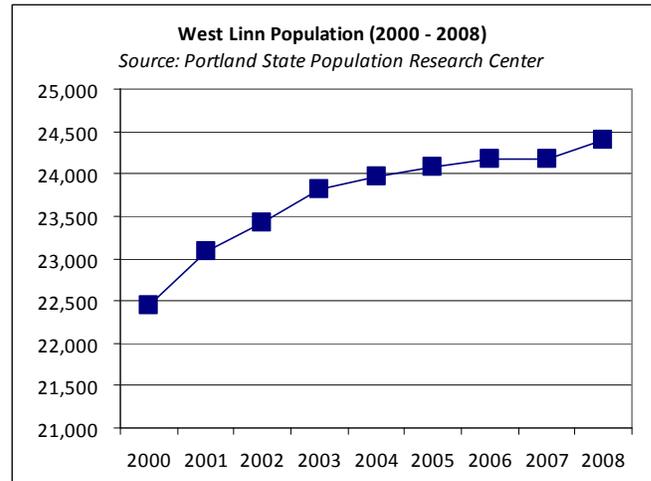
Map of the Portland Metropolitan Area



The City of West Linn is located 20 miles from downtown Portland.

Population

The City's population historically grew steadily, but in recent years has leveled off. The 1860 census listed 225 residents. By 1920, the number had grown to 1,628. The 1960 census set the population at 2,923, and by 1970, West Linn had grown to more than 7,000. The city's population has continued to grow each year. Currently, the city's population is estimated at 24,400. The Portland State Population Research Center estimated zero population growth in West Linn between 2006 and 2007.



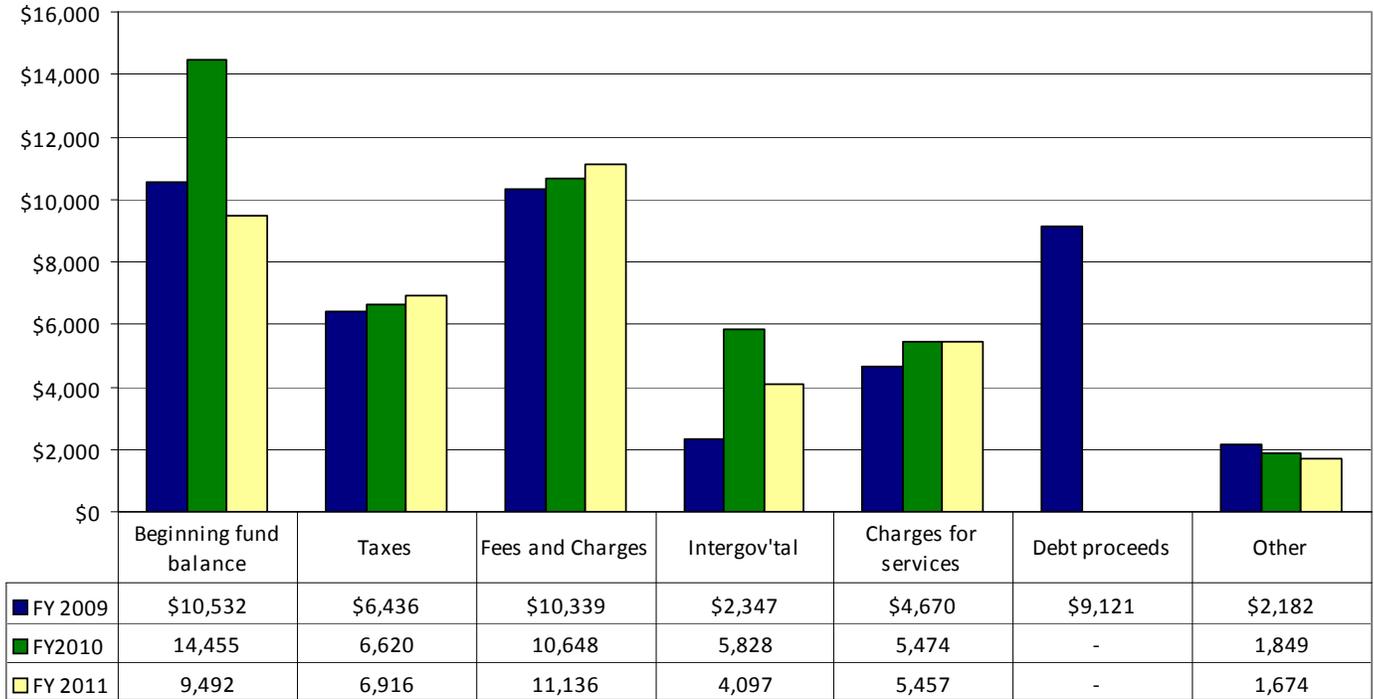
Consumer Price Index

The Bureau of Labor Statistics for the U.S. Department of Labor tracks the Consumer Price Index (CPI) for most U.S. cities. The CPI is a leading economic indicator that measures inflation, which is central to assessing the cost of living and whether living standards are rising or falling. Percentage growth in wages, products, and services climbed to more than five percent in 1990. Currently, Portland's annual growth rate is about 3.45 percent.

Revenue Trends & Assumptions

The purpose of this section is to describe the City’s major revenue sources, explain the underlying assumptions for the revenue estimates, and discuss significant revenue trends. Throughout this budget document, there are revenue trend graphs for the City in total as well as for each of the major fund types. The revenue sources and assumptions used in this budget are summarized below: Of the available revenues anticipated in 2010-2011, 87 percent of the total is represented by five revenue categories: These revenue sources are described in greater detail in the subsequent pages:

Total City Resources for FY 2009, FY 2010, and FY 2011



Major Revenues

Fees & Charges (24%)

Charges for water, sewer, surface water, parks maintenance and street maintenance are charged to all users in the City of West Linn. The fees for water, sewer, surface water, parks maintenance, and street maintenance are established through the city fees and charges resolution; this resolution is updated each year. The City Council approves water, sewer, and surface water rates based on costs to provide services, and within City Charter limitations.

Intergovernmental (13%)

State revenues are distributed to cities based on state statute, which defines formulas incorporating population and per capita income. The League of Oregon Cities provides the source data for State Revenue Sharing projections. Pursuant to ORS 221.770, the City of West Linn must elect to receive its proportionate share of the revenues to be apportioned to the cities by the State of Oregon for the fiscal year. Further, ORS 221.760 provides that cities located in a county having more than 100,000 inhabitants according to the most recent federal decennial census, can disburse state shared revenue funds only if the city provides four or more of the following services: police protection; fire protection; street construction, maintenance, and lighting; sanitary sewer; storm sewers; planning, zoning, and subdivision control; one or more utility services.

Property Taxes (15%)

West Linn's permanent tax rate of \$2.12 per thousand is applied to the projected taxable assessed value of property to generate revenues to support City of West Linn core operations. The City assumes a 95 percent collection rate for property tax revenue, so the budgeted total amount of property taxes is approximately 95 percent of the total calculated property tax revenue. The City of West Linn has a general obligation bond tax levy to fund debt service on general obligation bonds approved by the voters in 1998, 1999, and 2000 for parks and recreation and library services. The special option levy to fund police services expired in 2007.

This permanent tax rate can be compared to neighboring cities' permanent tax rates to compare and contrast tax bills in relation to government services provided. Taxable assessed value of property and the permanent property tax rate are used to calculate property taxes in the City of West Linn.

Taxable assessed values of existing property are limited to an increase of three percent per year; value added to a community via new construction increases the assessed value over the three percent growth rate limited by Measure 50. For the ensuing budget period, taxable assessed value is projected to increase by the maximum three percent allowed plus an additional one and a fourth percent to accommodate new construction, plus projected annexation values.

Reimbursement Charges (12%)

Reimbursement charges or charges for services occur when revenues are transferred between funds; revenue is received by a fund providing an internal service from a fund receiving the service, where the cost of the service is shown as an expense. All City services that receive reimbursement charge revenue are consolidated into the General Fund.

The amount that other funds are charged for the reimbursement costs is based on individual metrics identified for each City service. The City calculates interfund reimbursement charges when services are provided to another fund. The cost of these services is based on a cost allocation methodology, which assumes that the services provided have value, and that value is shown as a reimbursement amount. The cost allocation methodology is as follows:

General Fund – City Administration

Charges for services provided by the City Manager, Legal, and Community Services divisions. Charges are based on the size of the budget of the transferring fund.

General Fund – Human Resources

Charges for services provided by the Human Resources division. Charges are based on the number of FTEs in the transferring fund, with additional weight given to operating funds that rely on "Extra Help" positions during the fiscal year.

General Fund – Finance

Charges for services provided by the Finance division. Charges are based on the size of the budget of the transferring fund, with an additional weight given to funds with a corresponding SDC account, and funds that require city-wide billing services.

General Fund – Information Technology

Charges for services provided by the Information Technology division. Charges are based on the number of personal computers assigned to the transferring fund, with additional charges added to divisions that have unique software systems or technology items that are required in the normal operation of that division.

General Fund – City Facilities

Charges for facilities services related to the operation and maintenance of city-owned buildings. Charges are based on a percentage of the building occupied by the transferring fund, as well as a portion of the personal services costs of the city employee charged with building oversight and maintenance.

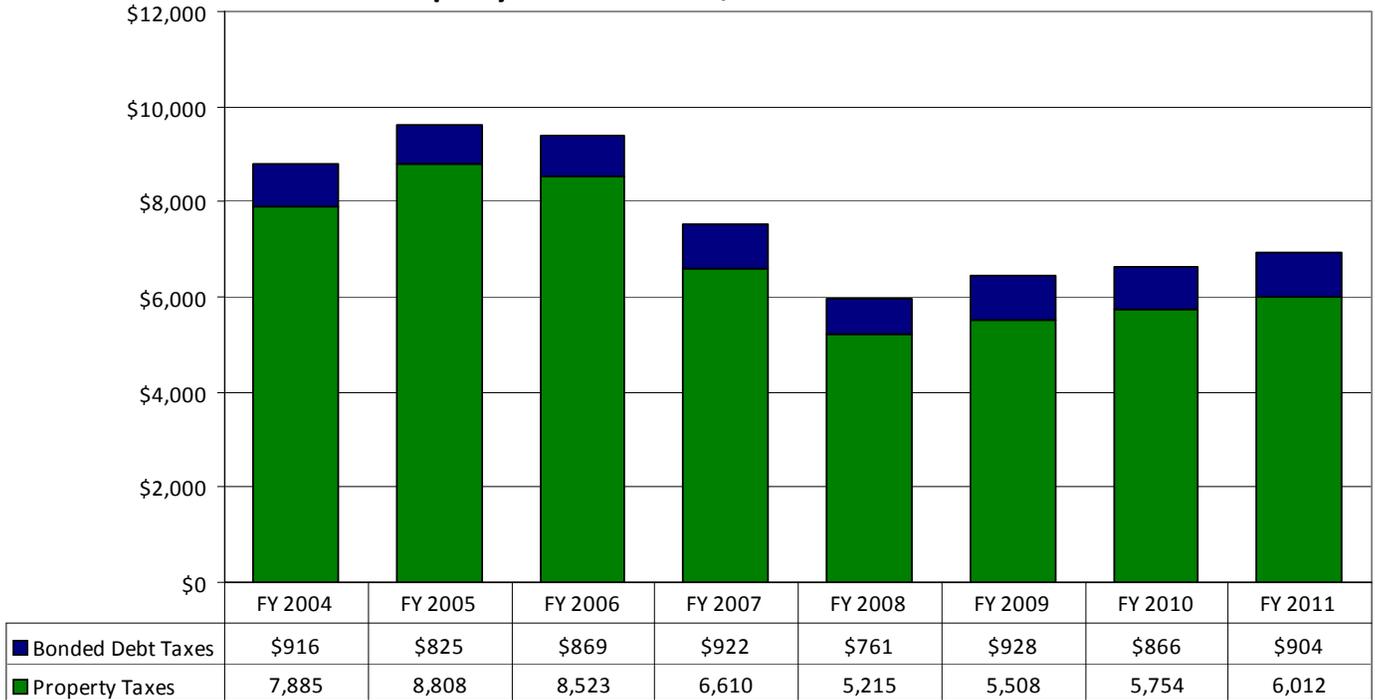
General Fund - Public Works Support Services

Charges for services provided by the Public Works Support Services divisions are calculated based on the prior-year percent of service received by the transferring fund.

General Fund - Vehicle & Equipment Maintenance

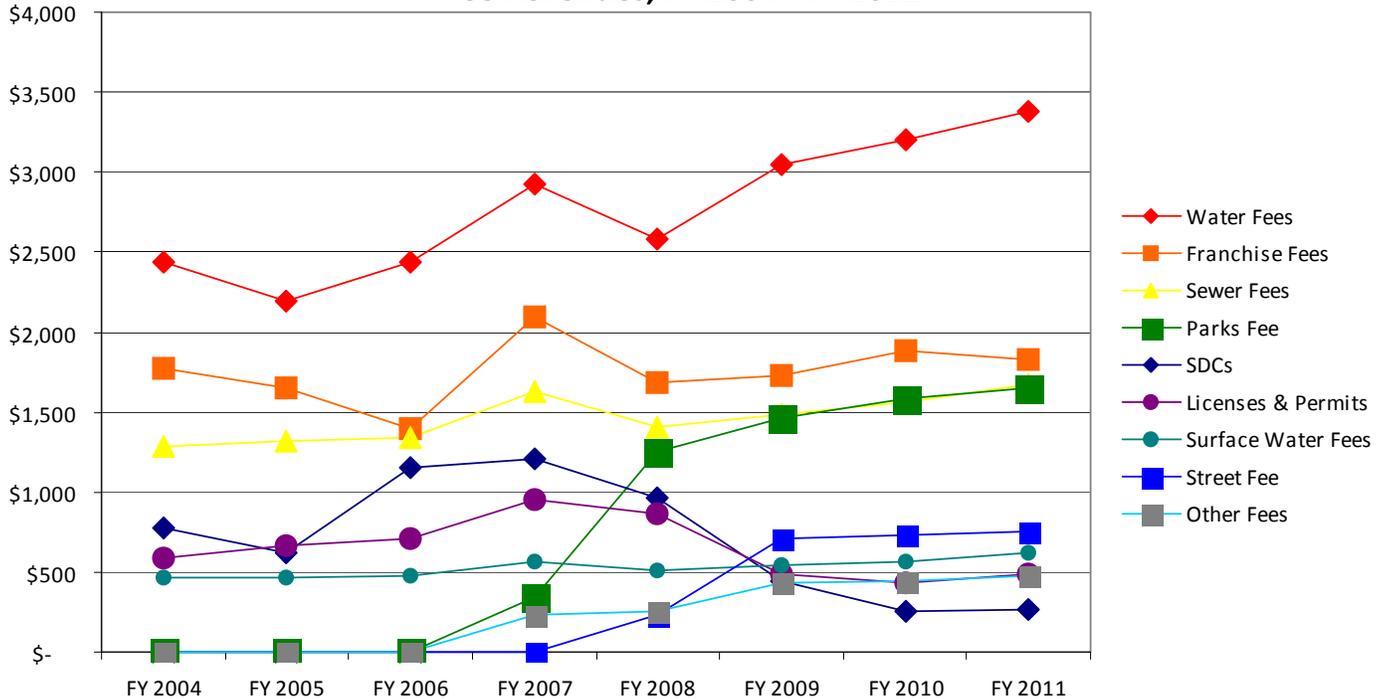
Charges for services provided by the Vehicle and Equipment Maintenance division are calculated based on the prior-year service received by the transferring fund.

Property Tax Revenues, FY 2004 - FY 2011

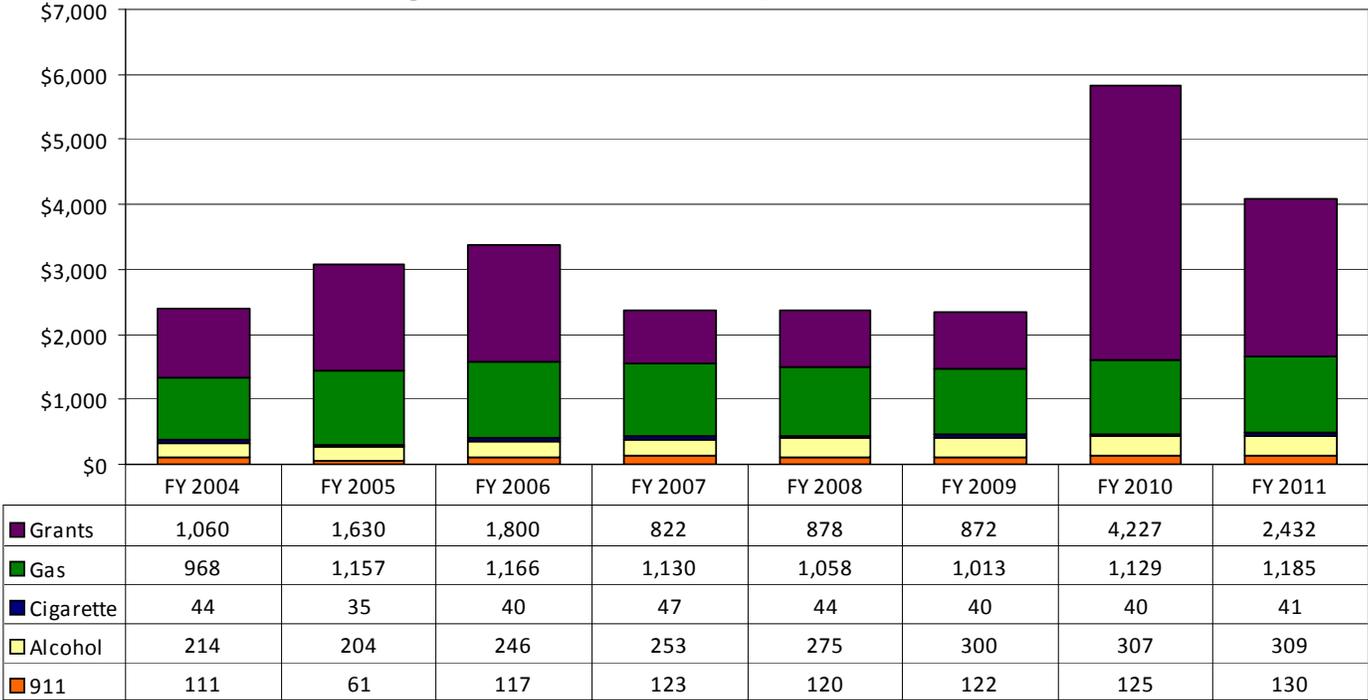


Note: Prior to FY 2008, City of West Linn had a local option property tax levy for police services.

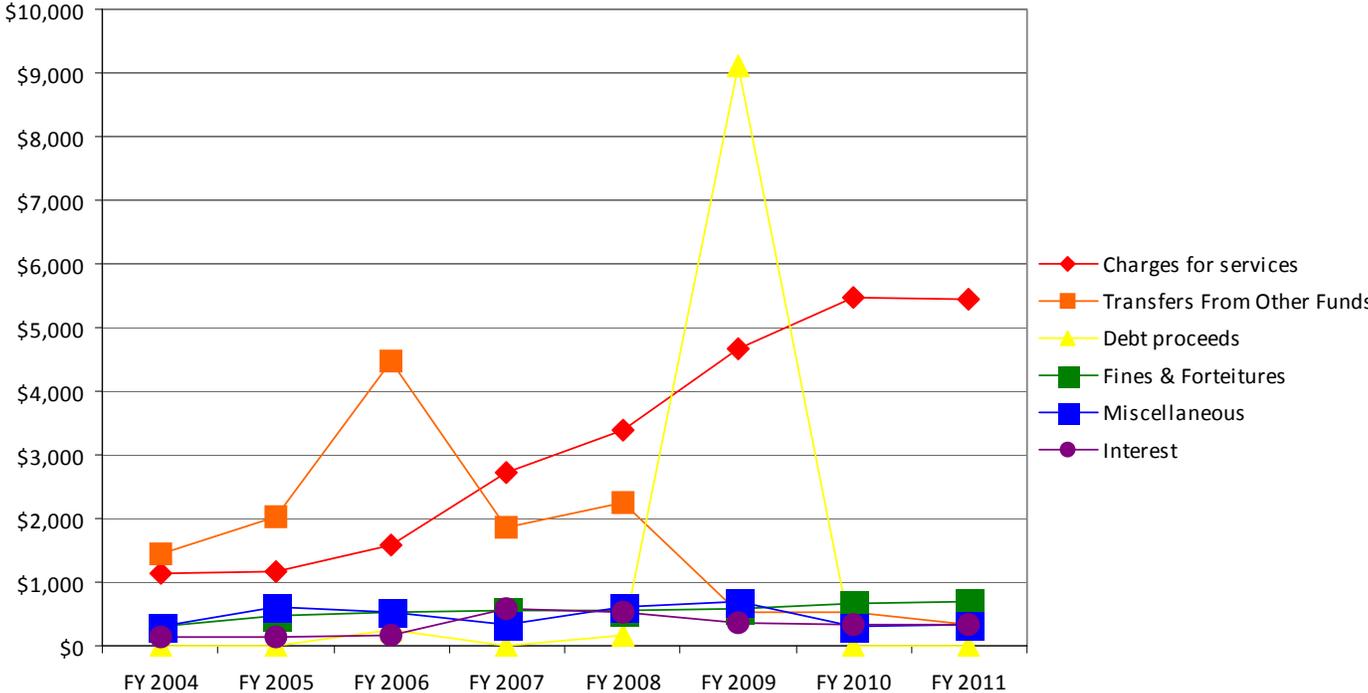
Fee Revenues, FY 2004 - FY 2011



Intergovernmental Revenues, FY 2004 - FY 2011



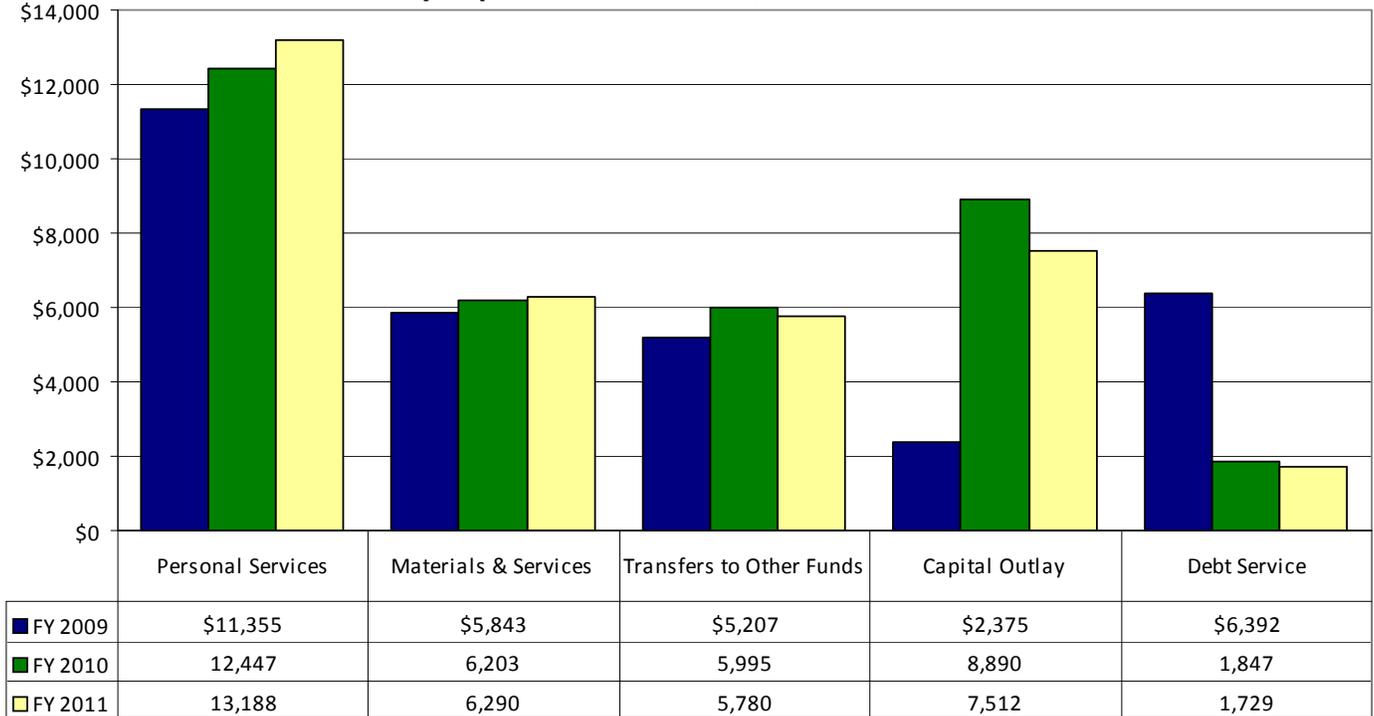
Other Revenues, FY 2004 - FY 2011



Expenses Trends & Assumptions

The purpose of this section is to describe the City’s major expenses, explain the underlying assumptions for the expense estimates, and discuss significant trends. The City of West Linn budget includes five requirement categories: Personal Services; Materials & Services; Debt Service; Transfers; and Capital Outlay:

Total City Expenses for FY 2009, FY 2010, and FY 2011



Major Requirements

Sixty percent of total requirements are represented by Personal Services (35 percent) and Capital Outlay (25 percent) meaning almost two-thirds of all requirements relate to capital projects and the people who provide City services. Citywide, Personal Services and Materials & Services, budgeted requirements are expected to increase for inflation going forward. The increase in Capital Outlay is directly attributable to the planned capital projects in the Streets, Parks & Recreation, and Public Safety Funds.

Personal Services

Citywide, Personal Services budgeted requirements increases ten percent from the fiscal year 2009 to fiscal year 2010. This percentage increase is attributable to increasing health care costs, as well as pay increases for Police department employees (as negotiated by CCPOA), and a corresponding negotiated pay increase for AFSCME members.

Materials & Services

Citywide, Materials & Services budgeted requirements increases by seven percent over the biennium.

Transfers

Budgeted transfers represent transfers to account for the support services costs of General Fund departments.

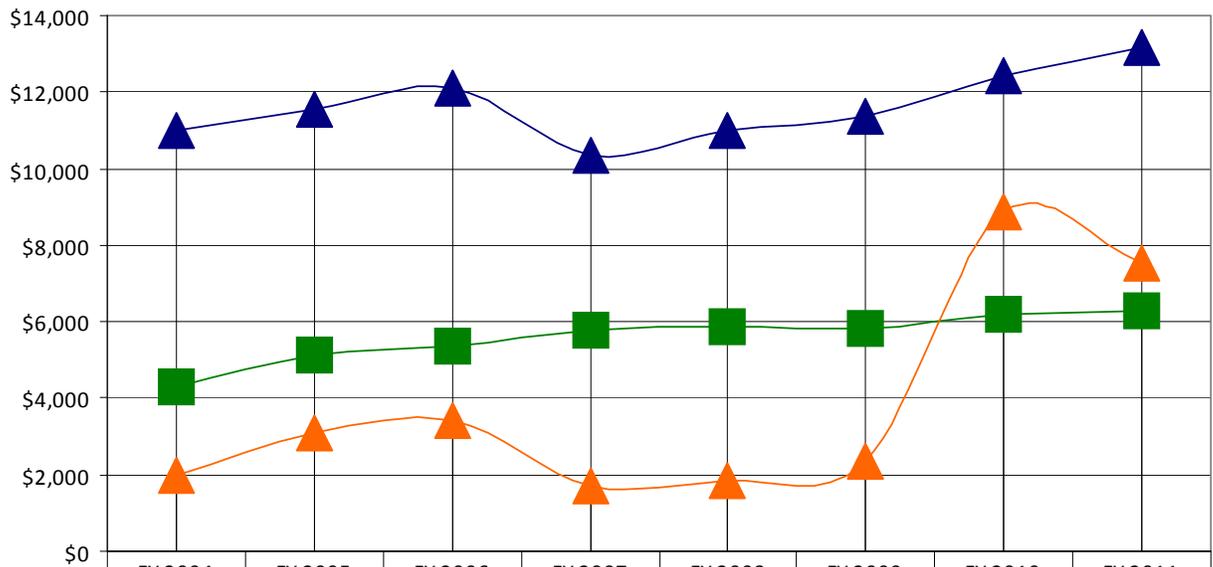
Capital Outlay

The fiscal year 2010 Capital Outlay budget increases significantly from fiscal year 2009. This increase is largely attributable to the increased investment in capital projects in the public works accounts, as well as the budgeted expense for a new police station, and the expenses associated with capital projects for parks.

Debt Service

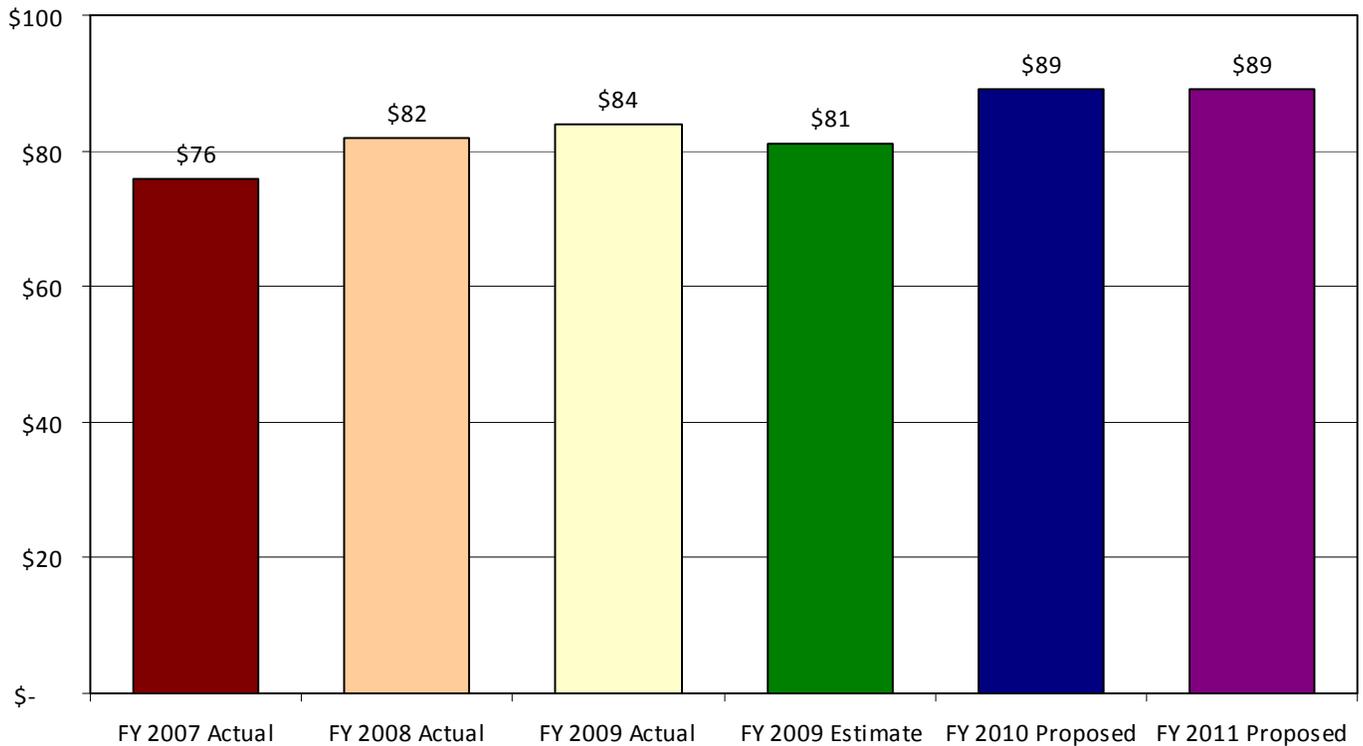
Fiscal year 2010 Debt Service requirements decreased because of the 2009 refunding.

Major City Expenses, FY 2004 - FY 2011



	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011
▲ Personal Services	11,017	11,542	12,105	10,344	10,994	11,355	12,447	13,188
■ Materials & Services	4,310	5,137	5,350	5,769	5,849	5,843	6,203	6,290
▲ Capital Outlay	1,983	3,091	3,438	1,692	1,840	2,375	8,890	7,512

Monthly Operating Costs per Capita



Debt Summary

The City of West Linn will have an estimated \$16.5 million in debt outstanding at the beginning of this budget biennium with no other debt issues that are already authorized but not yet incurred. In January 2009, the City issues \$9 million of new debt, of which, \$4 million was for new funds to help improve Streets, acquire a site for a new police station, and for certain park improvements. The remaining \$5 million refunded the older Series 1998 and 1999 reducing their interest rates from over 5% to 3.58%, saving \$436,000 in interest.

Below is a table showing this activity, listing the various bond issues, interest rates, and outstanding balances.

	Original Debt Amount	Interest Rates	Beginning balance as of June 30, 2008	Plus New Debt	Less Principal Paid	Less Refunding	Ending balance as of June 30, 2009
General Obligation bonds							
Series 1998 Parks & Recreation	\$4,400,000	4.70%	\$ 2,785,000	\$ -	\$ (230,000)	\$(2,555,000)	\$ -
Series 1999 Parks & Recreation	3,600,000	5.30%	2,535,000	-	(170,000)	(2,365,000)	-
Series 2000 Library Expansion	3,900,000	5.40%	3,315,000	-	(125,000)	-	3,190,000
Series 2009-A Park Refundings	4,915,000	3.58%	-	4,915,000	-	-	4,915,000
Full Faith and Credit obligations							
Series 2000 City Hall	4,300,000	5.20%	3,235,000	-	(180,000)	-	3,055,000
Series 2009-B Streets/Police/Parks	4,035,000	3.58%	-	4,035,000	-	-	4,035,000
Revenue bonds							
Series 2000 Water Rev and Refunding	1,800,000	5.60%	1,380,000	-	(75,000)	-	1,305,000
			<u>\$ 13,250,000</u>	<u>\$8,950,000</u>	<u>\$ (780,000)</u>	<u>\$(4,920,000)</u>	<u>\$16,500,000</u>

Future Debt

Future debt plans include the following concepts currently under discussions:

- Possible capital facilities bond measure to be placed on the ballot for voter’s consideration. The purpose of this measure could include funding to build a police station or aquatic center, funding to acquire more Green-spaces, or funding to acquire more open space in the Stafford basin.
- Possible placement of a 5-year local option levy to be placed on the ballot for voter’s consideration. Resurrecting the City’s previous police local option levy will go a long way to stabilizing the Public Safety budget, build up reserves, and replace other fee-based funding sources.

General Debt Description

The City of West Linn is currently repaying on three types of debt: General Obligation, Full Faith and Credit, and Revenue. Below are further descriptions of each type and their underlying bond issues.

- **GO (1998)** Voter-approved general obligation debt for parks – REFUNDED in January 2009
- **GO (1999)** Voter-approved general obligation debt for parks, issued in 1999 – REFUNDED in January 2009
- **GO (2000)** Voter-approved general obligation debt for libraries, issued in 2000
- **FFCO (2000)** Full Faith and Credit Obligation for City Hall building, issued in 2000
- **Revenue (Water)** Revenue bond for water projects, issued in 2000
- **GO (2009-A)** Refunded general obligation debt from the 1998 and 1999 GO Series
- **FFCO (2009-B)** Full Faith and Credit Obligation for Street projects, police station site, and park improvements

Description of Long Term Financial Planning Processes

As you may recall, new with last year's 2009 budget process, the City of West Linn prepared five-year financial forecasts prior to the development of the fiscal year 2009 budget. The five-year model took into account projected increases and decreases in revenues and expenditures. This information was shared with the Citizens Budget Committee prior to budget deliberations.

Also prior to the development of the fiscal year 2009 budget, the City of West Linn conducted a pavement condition index (PCI) study to determine the areas of need and amount of deferred maintenance in the streets network. Valued at more than \$92 million, the need for general maintenance on all street surfaces was surveyed and reported. This study was a cornerstone of the determination to pursue a monthly street maintenance fee in early 2008, and also resulted in the inclusion of the \$2 million in revenue bonds directed toward street maintenance projects.

The City of West Linn also updated its Transportation System Plan and Water Master Plan. The City had already completed updates to the Parks Master Plan and Sewer & Surface Water Master Plans. These master plan documents provide long-range (20 year) planning for necessary capital improvements and investments in the City's infrastructure. The results of these master plans are essential in keeping a well updated five year financial forecasts.

At the November 2008 Citizens Budget Committee mid-year meeting, these five year forecasts were updated, presented before Council, and reviewed. They were the underlining document used in moving the City to a biennial budget representing its focus and commitment to a longer term financial focus applied to decision making.

Five year forecast modeling is key to strategizing, studying different financial outcomes, modeling demographic trends, anticipating changes in revenue streams, and forecasting utility rates. For example, the Utility Advisory Board used these updated five year forecast models during their monthly meetings in February, March, and April 2009 in developing its recommendation of utility rate increases that it recently presented to the City Council.

The latest version of the City's updated five year projections by Fund are included in the Appendix section to this budget document.



Five year forecast modeling is key to strategizing, studying different financial outcomes, modeling demographic trends, anticipating changes in revenue streams, and forecasting utility rates.

Demographics & Trends - Overview Budget Table

Overview Budget Tables - FY 2004 - FY 2014

Overview budget tables show the total resources and requirements across all funds.

Total of 17 West Linn Funds

(Amounts in Thousands: \$87 = \$87,000)

	ACTUALS					Current Year	+ 1	+ 2	+ 3	+ 4	+ 5
	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014
RESOURCES											
Beginning Fund Balances	\$9,006	\$8,352	\$7,381	\$8,519	\$10,865	\$10,532	\$14,635	\$9,631	\$4,378	\$4,696	\$5,052
Revenues	21,835	24,042	27,783	25,947	25,612	35,095	30,418	29,281	33,357	39,206	33,215
Total Resources	\$30,841	\$32,394	\$35,164	\$34,466	\$36,477	\$45,627	\$45,053	\$38,912	\$37,735	\$43,902	\$38,267
REQUIREMENTS											
Expenditures	\$22,489	\$25,013	\$26,645	\$23,601	\$25,945	\$31,097	\$35,422	\$34,534	\$33,039	\$38,850	\$33,097
Ending Fund Balances	8,352	7,381	8,519	10,865	10,532	14,530	9,631	4,378	4,696	5,052	5,170
Total Requirements	\$30,841	\$32,394	\$35,164	\$34,466	\$36,477	\$45,627	\$45,053	\$38,912	\$37,735	\$43,902	\$38,267

Detailed Budget Tables - FY 2004 - 2014

Detailed budget tables show the total resources and requirements across all funds.

Total of 17 West Linn Funds

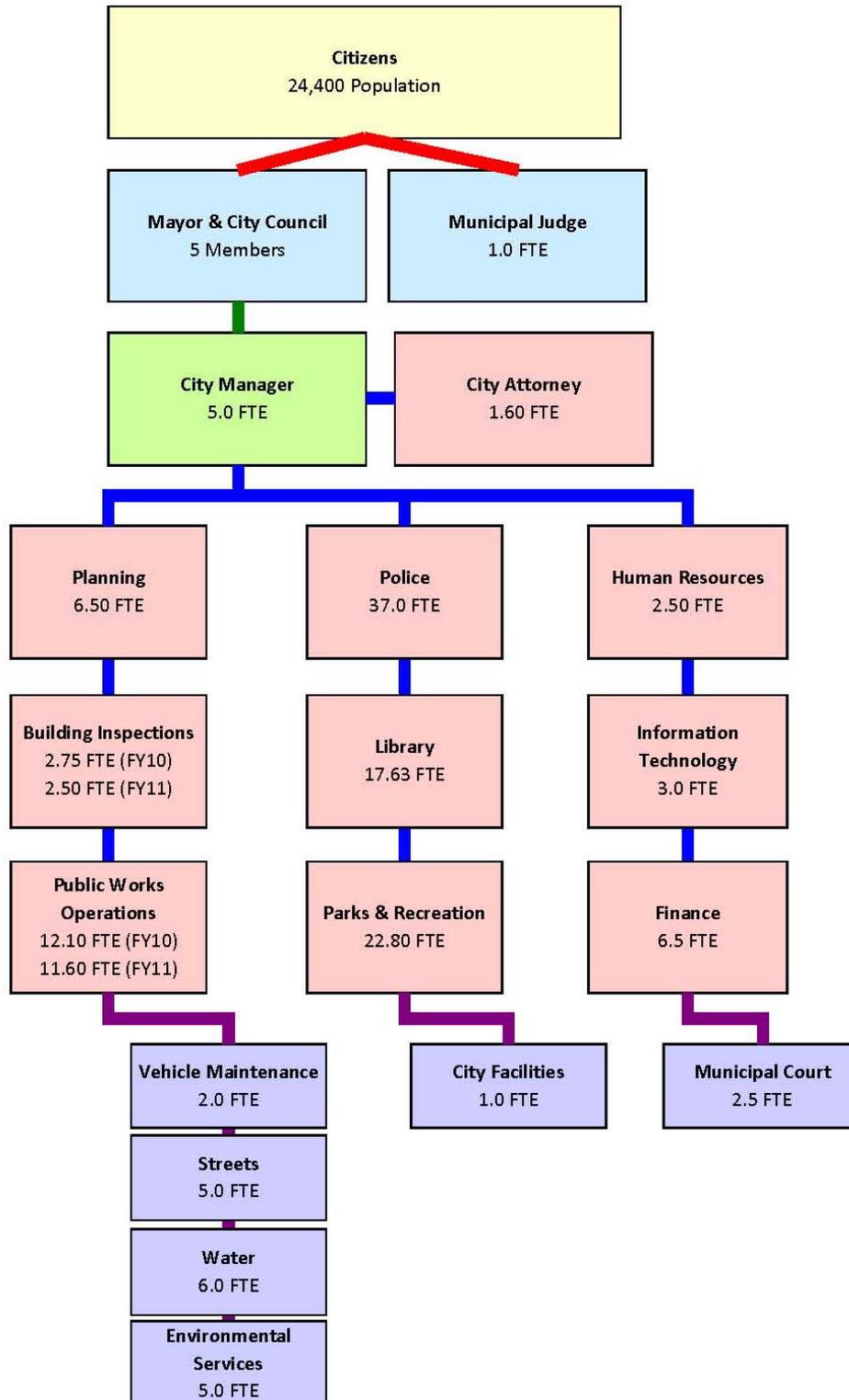
(Amounts in Thousands: \$87 = \$87,000)

	ACTUALS					Current Year	+ 1	+ 2	+ 3	+ 4	+ 5
	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014
						PROJECTED					
Resources											
Beginning fund balance	\$9,006	\$8,352	\$7,381	\$8,519	\$10,865	\$10,532	\$14,635	\$9,631	\$4,378	\$4,696	\$5,052
Taxes	8,801	9,633	9,392	7,532	5,976	6,436	6,620	6,916	7,243	7,589	7,930
Fees and Charges	7,321	6,914	7,517	9,960	9,765	10,339	10,648	11,136	11,653	12,243	13,435
Intergovernmental	2,397	3,087	3,369	2,375	2,375	2,347	5,828	4,097	3,570	3,717	3,870
Charges for services	1,138	1,153	1,587	2,735	3,393	4,670	5,474	5,457	5,671	5,891	6,168
Debt proceeds	-	-	250	-	175	9,121	-	-	3,500	8,000	-
Other	2,178	3,255	5,668	3,345	3,928	2,182	1,848	1,675	1,720	1,766	1,812
Total revenues	21,835	24,042	27,783	25,947	25,612	35,095	30,418	29,281	33,357	39,206	33,215
Total Resources	\$30,841	\$32,394	\$35,164	\$34,466	\$36,477	\$45,627	\$45,053	\$38,912	\$37,735	\$43,902	\$38,267
Requirements											
Personal services	\$11,017	\$11,542	\$12,105	\$10,344	\$10,994	\$11,355	\$12,447	\$13,188	\$13,888	\$14,626	\$15,405
Materials & services	4,310	5,137	5,350	5,769	5,849	5,843	6,203	6,290	6,367	6,564	6,769
Debt service	1,496	1,502	1,412	1,427	1,698	6,392	1,847	1,729	1,746	2,098	2,658
Transfers to other funds	3,683	3,741	4,340	4,369	5,564	5,207	5,995	5,780	6,133	6,117	6,300
Capital outlay	1,983	3,091	3,438	1,692	1,840	2,300	8,930	7,547	4,905	9,445	1,965
Total expenditures	22,489	25,013	26,645	23,601	25,945	31,097	35,422	34,534	33,039	38,850	33,097
Ending Fund Balance	8,352	7,381	8,519	10,865	10,532	14,530	9,631	4,378	4,696	5,052	5,170
Total Requirements	\$30,841	\$32,394	\$35,164	\$34,466	\$36,477	\$45,627	\$45,053	\$38,912	\$37,735	\$43,902	\$38,267



Personnel

Organizational Chart



Personnel

Function/Department	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011	Monthly Salary Range	
							Low	High
Administration								
City Administration								
City Manager	1.00	1.00	1.00	1.00	1.00	1.00	\$ 10,791	\$ 10,791
* City Attorney	-	-	-	-	1.00	1.00	\$ 9,583	\$ 9,583
Assistant to the City Manager	-	-	-	1.00	1.00	1.00	\$ 5,431	\$ 7,418
* Management Analyst	-	-	-	-	1.00	1.00	\$ 4,131	\$ 5,535
City Recorder	1.00	1.00	1.00	1.00	1.00	1.00	\$ 4,131	\$ 5,535
* Paralegal	-	-	-	-	0.60	0.60	\$ 3,963	\$ 5,302
* Customer Service Assistant	-	-	-	-	1.00	1.00	\$ 3,234	\$ 4,204
Staff Attorney	-	1.00	1.00	1.00	-	-		
Community Services Coordinator	1.00	1.00	1.00	-	-	-		
Events Coordinator	1.00	1.00	-	-	-	-		
Total, City Administration	4.00	5.00	4.00	4.00	6.60	6.60		
Human Resources								
Human Resources Director	1.00	1.00	1.00	1.00	1.00	1.00	\$ 5,979	\$ 8,166
* Human Resources Generalist	-	-	-	0.60	1.00	1.00	\$ 3,963	\$ 5,302
Office Assistant	1.00	1.00	-	0.50	0.50	0.50	\$ 2,361	\$ 3,067
Assistant to the HR Director	1.00	1.00	-	-	-	-		
Administrative Staff Assistant	1.00	1.00	1.00	-	-	-		
Total, Human Resources	4.00	4.00	2.00	2.10	2.50	2.50		
Finance								
* Finance Director	1.00	-	-	-	1.00	1.00	\$ 6,369	\$ 8,692
Accounting Manager	1.00	-	-	1.00	1.00	1.00	\$ 4,641	\$ 6,340
Senior Accounting Clerk	2.00	2.00	2.00	3.00	3.00	3.00	\$ 3,529	\$ 4,582
Accounting Clerk II	2.00	2.00	2.00	1.00	1.00	1.00	\$ 3,234	\$ 4,204
Administrative Staff Assistant	-	-	1.00	1.00	0.50	0.50	\$ 3,234	\$ 4,204
Accountant	1.00	1.00	1.00	-	-	-		
Finance/Business Analyst	-	1.00	1.00	0.50	-	-		
Total, Finance	7.00	6.00	7.00	6.50	6.50	6.50		
Information Technology								
Chief Technology Officer	-	1.00	1.00	1.00	1.00	1.00	\$ 5,979	\$ 8,166
* Network & Systems Tech	-	-	-	-	1.00	1.00	\$ 4,403	\$ 5,699
Desktop & Help Desk Tech	1.00	1.00	1.00	1.00	1.00	1.00	\$ 3,234	\$ 4,204
Information Tech Coordinator	1.00	1.00	1.00	1.00	-	-		
Total, Information Technology	2.00	3.00	3.00	3.00	3.00	3.00		
City Facilities								
Building Maintenance Worker	1.00	1.00	1.00	1.00	1.00	1.00	\$ 3,529	\$ 4,582
Total, City Facilities	1.00	1.00	1.00	1.00	1.00	1.00		
Planning								
Planning Director	1.00	1.00	1.00	1.00	1.00	1.00	\$ 6,369	\$ 8,692
Senior Planner	1.00	1.00	1.00	1.00	1.00	1.00	\$ 4,883	\$ 6,669
* Associate Planner	2.00	2.00	2.00	2.00	3.00	3.00	\$ 3,819	\$ 4,964
Administrative Assistant ¹	1.00	1.00	1.50	1.50	1.50	1.50	\$ 3,529	\$ 4,582
Total, Planning	5.00	5.00	5.50	5.50	6.50	6.50		
Total, Administration	23.00	24.00	22.50	22.10	26.10	26.10		

¹ One of these part-time positions is job-sharing with the Building Department.

* Reflects a new, reclassified, or otherwise changed FTE position

Function/Department	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011	Monthly Salary Range	
							Low	High
Culture								
Library								
Library Director	1.00	1.00	1.00	1.00	1.00	1.00	\$ 5,979	\$ 8,166
Senior Librarian	2.80	2.80	2.80	2.80	2.80	2.80	\$ 4,132	\$ 5,535
Librarian	5.05	5.05	5.05	4.55	4.55	4.55	\$ 3,529	\$ 4,582
Staff Assistant II	1.00	1.00	1.00	1.00	1.00	1.00	\$ 2,651	\$ 3,446
Library Assistant	3.80	3.80	2.80	2.48	2.48	2.48	\$ 2,361	\$ 3,067
Library Aide	2.25	2.25	2.25	3.90	3.90	3.90	\$ 2,067	\$ 2,687
Library Page	1.50	1.50	1.50	1.90	1.90	1.90	\$ 2,067	\$ 2,687
Total, Library	17.40	17.40	16.40	17.63	17.63	17.63		
Parks & Recreation								
Parks & Recreation Director	1.00	1.00	1.00	1.00	1.00	1.00	\$ 5,979	\$ 8,166
Recreation Manager	1.00	1.00	1.00	1.00	1.00	1.00	\$ 4,641	\$ 6,340
Park Maintenance Supervisor	1.00	1.00	1.00	1.00	1.00	1.00	\$ 4,132	\$ 5,535
* Events Coordinator	-	-	1.00	1.00	-	-	\$ 3,529	\$ 4,582
Arborist	1.00	1.00	1.00	1.00	1.00	1.00	\$ 3,529	\$ 4,582
Park Maintenance Worker	7.00	7.00	7.00	7.00	7.00	7.00	\$ 3,529	\$ 4,582
Meals Coordinator	0.40	0.40	0.40	0.40	0.40	0.40	\$ 3,234	\$ 4,204
* Recreation Coordinator	2.00	2.00	2.00	2.00	3.00	3.00	\$ 2,943	\$ 3,823
Seasonal Help	7.00	7.00	7.00	7.00	7.00	7.00	\$ 2,067	\$ 2,687
Park Ranger	-	-	0.40	0.40	0.40	0.40	\$ 2,067	\$ 2,687
Office Assistant ¹	1.00	1.00	1.00	1.00	1.00	1.00		
Total, Parks & Recreation	21.40	21.40	22.80	22.80	22.80	22.80		
¹ One of these part-time positions is job-sharing with the Building Department.								
Total, Culture	38.80	38.80	39.20	40.43	40.43	40.43		

* Reflects a new, reclassified, or otherwise changed FTE position

Personnel

Function/Department	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011	Monthly Salary Range	
							Low	High
Public Safety								
Building Inspections								
* Building Official	1.00	1.00	1.00	1.00	0.75	0.50	\$ 4,883	\$ 6,669
* Building Inspector	2.00	2.00	2.00	2.00	1.00	1.00	\$ 3,529	\$ 4,582
* Permit Coordinator	1.00	1.00	1.00	1.00	0.50	0.50	\$ 3,234	\$ 4,204
* Permit Technician	1.00	1.00	1.00	1.00	0.50	0.50	\$ 2,943	\$ 3,823
Total, Building Inspections	5.00	5.00	5.00	5.00	2.75	2.50		
Municipal Court								
Municipal Court Judge	1.00	1.00	1.00	1.00	1.00	1.00	\$ 3,000	\$ 4,000
* Administrative Assistant	1.00	1.00	1.00	1.00	1.90	1.90	\$ 3,529	\$ 4,582
Office Clerk	0.60	0.60	0.60	0.60	0.60	0.60	\$ 2,067	\$ 2,687
Court Administrator	1.00	1.00	1.00	0.90	-	-		
Total, Municipal Court	3.60	3.60	3.60	3.50	3.50	3.50		
Public Safety								
Chief of Police	1.00	1.00	1.00	1.00	1.00	1.00	\$ 6,369	\$ 8,692
Captain	2.00	2.00	2.00	2.00	2.00	2.00	\$ 6,054	\$ 7,873
Sergeant	6.00	6.00	6.00	7.00	7.00	7.00	\$ 4,773	\$ 6,091
Police Officer ¹	21.00	21.00	21.00	21.00	21.00	21.00	\$ 3,831	\$ 4,986
Records Supervisor	1.00	1.00	1.00	1.00	1.00	1.00	\$ 3,529	\$ 4,582
Community Service Officer	3.00	3.00	3.00	3.00	3.00	3.00	\$ 2,880	\$ 3,745
Records Clerk	2.00	2.00	2.00	2.00	2.00	2.00	\$ 2,821	\$ 3,668
Total, Public Safety	36.00	36.00	36.00	37.00	37.00	37.00		
¹ Addition of one police officer in FY 2009 funded in full by Tri-Met.								
Total, Public Safety	44.60	44.60	44.60	45.50	43.25	43.00		

* Reflects a new, reclassified, or otherwise changed FTE position

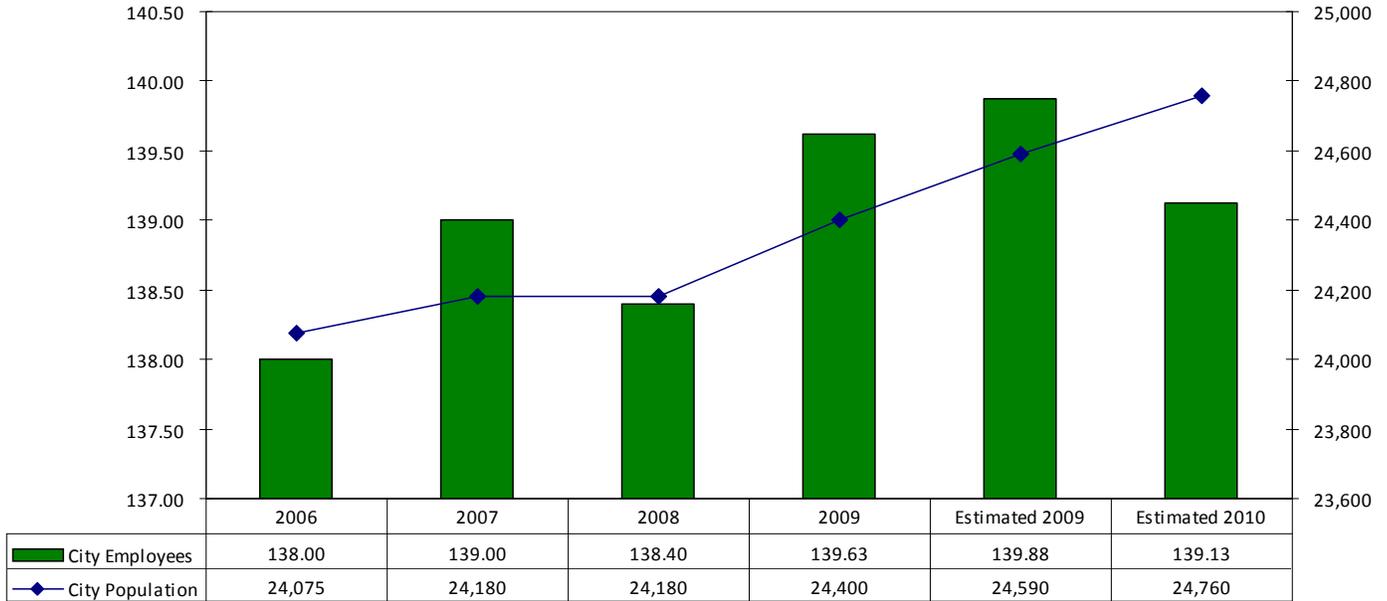
Function/Department	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011	Monthly Salary Range	
							Low	High
Public Works								
Public Works Support Services								
Public Works Director	1.00	1.00	1.00	1.00	1.00	1.00	\$ 6,369	\$ 8,692
* Assistant City Engineer	1.00	1.00	1.00	1.00	1.00	1.00	\$ 5,431	\$ 7,418
Civil Engineer	1.00	1.00	2.00	2.00	2.00	2.00	\$ 4,641	\$ 6,340
Associate Engineer	1.00	1.00	1.00	1.00	1.00	1.00	\$ 3,819	\$ 4,964
Engineering Technician	2.00	2.00	2.00	2.00	2.00	2.00	\$ 3,529	\$ 4,582
GIS Coordinator	1.00	1.00	1.00	1.00	1.00	1.00	\$ 3,529	\$ 4,582
* Administrative Assistant	2.00	2.00	2.00	2.60	2.10	1.60	\$ 3,529	\$ 4,582
GIS Specialist	1.00	1.00	1.00	1.00	1.00	1.00	\$ 3,234	\$ 4,204
Office Assistant	0.60	0.60	1.10	1.00	1.00	1.00	\$ 2,361	\$ 3,067
Total, Public Works Support	10.60	10.60	12.10	12.60	12.10	11.60		
Vehicle Maintenance								
Lead Mechanic	1.00	1.00	1.00	1.00	1.00	1.00	\$ 3,529	\$ 4,582
Vehicle & Equip Mechanic	1.00	1.00	1.00	1.00	1.00	1.00	\$ 3,234	\$ 4,204
Total, Vehicle Equip & Maint	2.00	2.00	2.00	2.00	2.00	2.00		
Streets								
Operations Supervisor	1.00	1.00	1.00	1.00	1.00	1.00	\$ 4,132	\$ 5,535
Utility Worker	4.00	4.00	4.00	4.00	4.00	4.00	\$ 3,529	\$ 4,582
Total, Streets	5.00	5.00	5.00	5.00	5.00	5.00		
Water								
Operations Supervisor	1.00	1.00	1.00	1.00	1.00	1.00	\$ 4,132	\$ 5,535
Utility Worker	6.00	6.00	5.00	5.00	5.00	5.00	\$ 3,529	\$ 4,582
Total, Water	7.00	7.00	6.00	6.00	6.00	6.00		
Environmental Services								
Operations Supervisor	1.00	1.00	1.00	1.00	1.00	1.00	\$ 4,132	\$ 5,535
* Utility Worker	6.00	6.00	6.00	5.00	4.00	4.00	\$ 3,529	\$ 4,582
Total, Environmental Services	7.00	7.00	7.00	6.00	5.00	5.00		
Total, Public Works	31.60	31.60	32.10	31.60	30.10	29.60		

* Reflects a new, reclassified, or otherwise changed FTE position

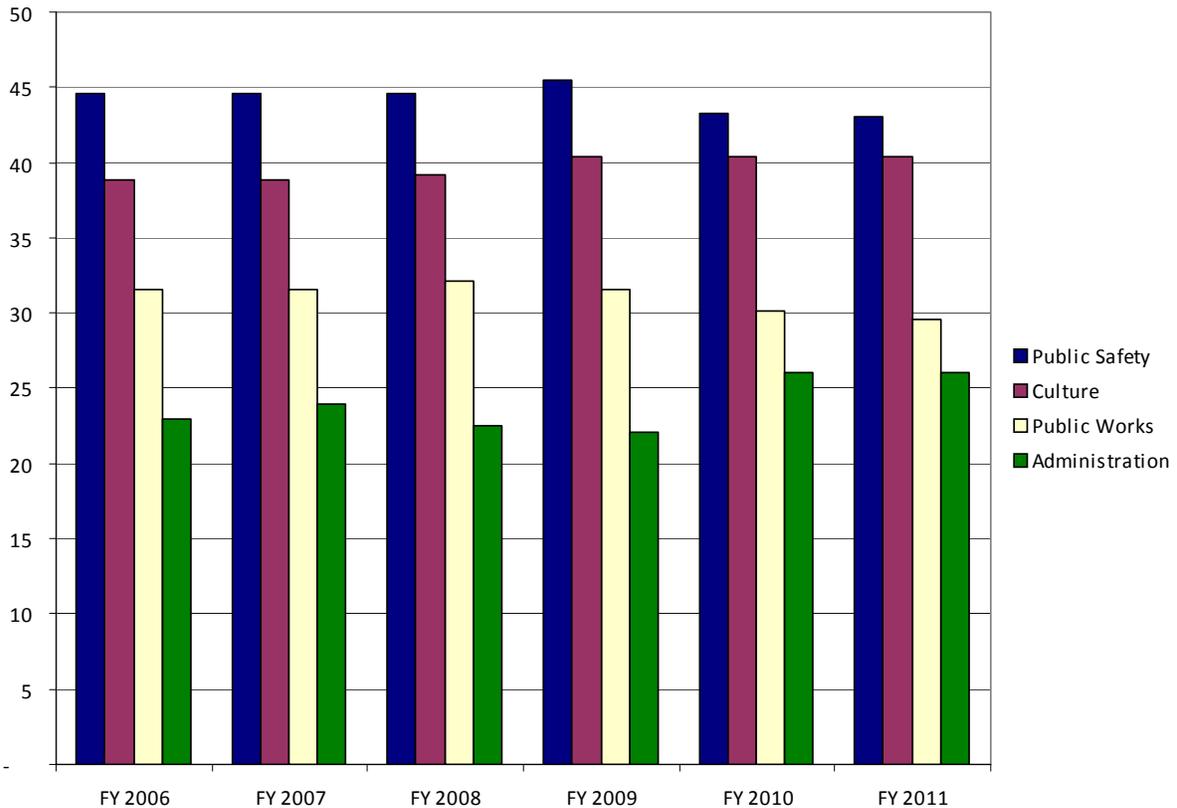
SUMMARY

Total, Administration	23.00	24.00	22.50	22.10	26.10	26.10		
Total, Culture	38.80	38.80	39.20	40.43	40.43	40.43		
Total, Public Safety	44.60	44.60	44.60	45.50	43.25	43.00		
Total, Public Works	31.60	31.60	32.10	31.60	30.10	29.60		
TOTAL, City of West Linn	138.00	139.00	138.40	139.63	139.88	139.13		

Number of City Employees (Left Scale) vs. City Population (Right Scale)



West Linn FTEs by Year & Functional Area (FY 2006 - FY 2009)



Public Safety employees include Police and Building inspections. Culture employees include Library and Parks & Recreation. Public Works employees include Support Services, Vehicle & Equipment Maintenance, Water, Environmental Services, and Streets. Administration employees include City Administration, Human Re-

Budget Overview

Budgeting in West Linn

The City of West Linn budgets at the “fund” level. A fund is a fiscal and accounting entity with self-balancing accounts to record cash and other financial resources, related liabilities, and balances and changes, which are segregated for specific activities and objectives. Funds are grouped into three types:

Governmental Funds

Governmental funds are used to account for most of the city's functions and include general, special revenue, debt service, and capital projects funds.

Proprietary Funds

Enterprise funds are used to account for city activities that are similar to those often found in the private sector and include enterprise funds.

Fiduciary Funds

Fiduciary funds account for resources received and held by the City in a fiduciary capacity. The City of West Linn does not currently have any fiduciary funds.

Description of Funds

General Fund

The general fund of the City of West Linn provides the accounting for the City's administrative, financial, municipal court, and vehicle maintenance activities.

Public Safety Fund

The public safety fund is a special revenue fund used to account for police services including payment for 911 dispatching services provided by Lake Oswego.

Parks and 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 programs and activities.

Library Fund

The library fund is a special revenue fund used to account for the operation of the City's library activities. The library fund also earns interest income from a trust which principal balance is reserved.

Communications Fund

The communications fund is a special revenue fund used to account for the city's operation of the public, education and government access cable television channels, including televised council and city committee meetings and events.

Building Inspection Fund

The building inspection fund is a special revenue fund that accounts for the building inspection program.

Planning Fund

The planning fund is a special revenue fund used to account for the City's planning related activities.

Systems Development Charges Fund

The systems development charges (SDC) fund accounts for the City's collection and expenditure of streets, water, sewer, surface water, and park SDCs.

Debt Service Fund

The debt service fund accounts for the repayment of voter approved general obligation bonds issued for parks and library improvements.

Street Fund

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

Water Fund

The water fund is an enterprise fund that accounts for the maintenance and operation of the water utility. All water related revenue and expenditures, including capital replacement and betterments, are included in this fund. Capital expansion projects are accounted for in the SDC Fund.

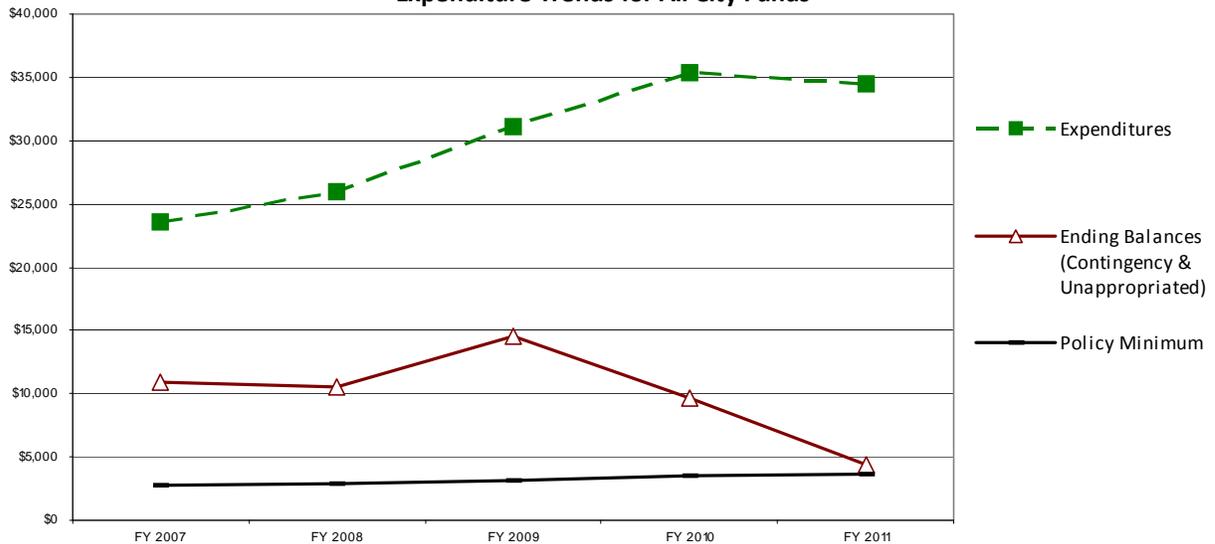
Environmental Services Fund

The environmental services fund is an enterprise fund that accounts for the maintenance and operation of the City's sewer and surface water utilities. All sewer collection and treatment and surface water related revenue and expenditures, including capital replacement, are included in this fund. Capital expansion projects are accounted for in the SDC Fund.

Total of All Funds

	Actual FY 2007	Actual FY 2008	Budget FY 2009	Estimate FY 2009	Proposed Biennial Budget		
					FY 2010	FY 2011	Total
Requirements							
Personal Services	\$ 10,344	\$ 10,997	\$ 11,730	\$ 11,355	\$ 12,447	\$ 13,188	\$ 25,635
Materials & Services	5,769	5,846	6,364	5,843	6,203	6,290	12,493
Debt Service - Series 2000	1,427	1,698	1,519	1,399	1,847	1,729	3,576
Operations before other items	17,540	18,541	19,613	18,597	20,497	21,207	
% increase		5.7%	5.8%		4.5%	3.5%	
Debt Refunding	-	-	-	4,993	-	-	-
Transfers to Other Funds	4,369	5,564	5,207	5,207	5,781	5,780	11,561
Transfer to Building Inspections Fund	-	-	-	-	214	-	214
Capital Outlay	1,692	1,840	10,151	2,300	8,930	7,547	16,477
Operations, Transfers, Capital	23,601	25,945	34,971	31,097	35,422	34,534	
% increase		9.9%	34.8%		1.3%	-2.5%	
Total Appropriated Expenditures =							69,956
Contingency	-	-	6,183	-	7,476	3,031	3,031
Unappropriated Ending Fund Balance	10,865	10,532	465	14,530	2,155	1,347	1,347
Total Requirements	\$ 34,466	\$ 36,477	\$ 41,619	\$ 45,627	\$ 45,053	\$ 38,912	\$ 74,334
Budgeted Positions (in FTEs)	152.23	154.23	139.63	139.13	139.88	139.13	139.13
Monthly Operating Costs per Capita	\$76	\$82	\$84	\$81	\$89	\$89	\$89
<i>Note: Operational results for Public Works Support Services and Vehicle Equipment & Maintenance are not included in the above General Fund totals until FY 2009.</i>							

Expenditure Trends for All City Funds



Budget Detail

Understanding the West Linn Budget

The City of West Linn presents budgeted financial information in detail tables by fund. Each table includes several columns:

Fund Name								
	Actual	Actual	Budget	Estimate	Proposed Biennial Budget			
	FY 2007	FY 2008	FY 2009	FY 2009	FY 2010	FY 2011	Total	

Column 1 - Description

Resources are grouped by thirteen different revenue types; requirements are grouped by expenditure type.

Columns 2 & 3 - Actual data for prior two years

Revenues and expenditures for the prior two fiscal years are shown in the second and third columns of the budget detail for each fund.

Column 4 - Budget for current year data

Revenues and expenditures for the current fiscal year are shown on a budgeted basis in the fourth column of the budget detail for each fund.

Column 5 - Estimate for current year data

Revenues and expenditures for fiscal year 2009 are shown on an estimated basis in the fifth column of the budget detail for each fund. The estimates are as of the date of publication of the budget document.

Columns 6 & 7 - Proposed budget for each fiscal year of the biennium

Revenues and expenditures for fiscal years 2010 and 2011 are shown on a proposed basis in the sixth and seventh columns of the budget detail for each fund.

Column 8 - Biennial budget total

The biennial total for 2010 and 2011 proposed budgets are totaled (added together); this is the appropriation level at which the budget is approved and adopted.

In addition to the budget detail tables for each fund, information about each fund and the services provided by each department are shown including additional detail on:

- Number of full time equivalent employees (FTEs);
- Monthly operating cost per capita;
- Types of revenues and expenditures;
- Description of services provided;
- A listing of accomplishments and an overview of goals and objectives; and
- Performance measurement data related to city services

General Fund

The General Fund is a governmental fund used to account for the city's administrative, financial, City facilities, public works operations, vehicle maintenance, and municipal court operations.

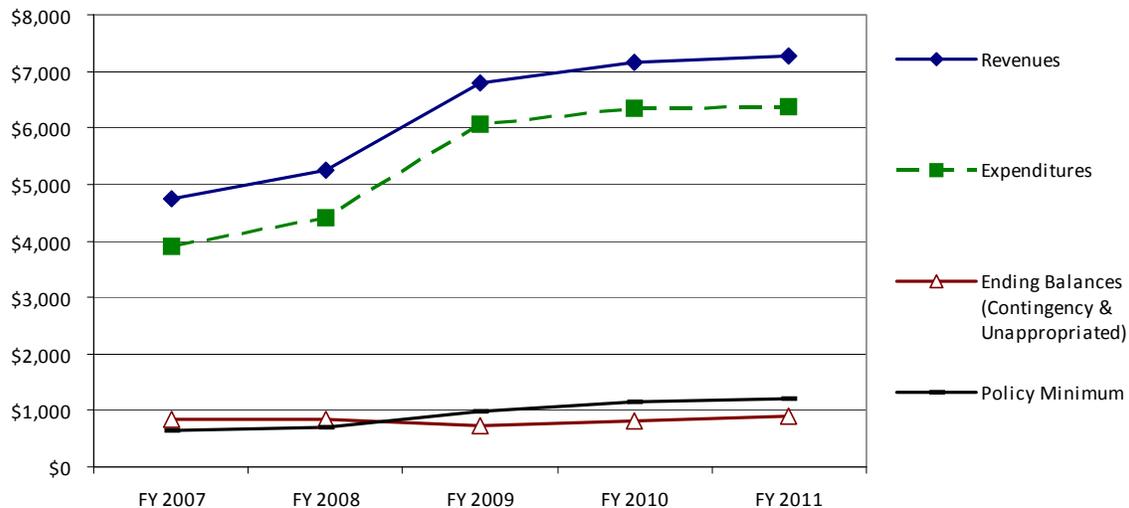
General Fund

	Actual	Actual	Budget	Estimate	Proposed Biennial Budget		
	FY 2007	FY 2008	FY 2009	FY 2009	FY 2010	FY 2011	Total
Resources							
Beginning Fund Balance	\$ 1,232	\$ 847	\$ 702	\$ 838	\$ 717	\$ 801	\$ 717
Property Taxes	-	-	-	-	-	-	-
Fees & Charges	51	54	172	337	329	360	689
Fines & Forfeitures	476	451	479	408	493	508	1,001
Interest	52	67	44	39	45	46	91
Miscellaneous	202	436	500	492	100	102	202
Transfers from Other Funds	2,735	3,393	4,670	4,670	5,474	5,457	10,931
Total Resources	\$ 4,748	\$ 5,248	\$ 6,567	\$ 6,784	\$ 7,158	\$ 7,274	\$ 13,631
Requirements							
Personal Services	\$ 1,775	\$ 1,726	\$ 3,231	\$ 3,048	\$ 3,718	\$ 3,938	\$ 7,656
Materials & Services	1,457	1,748	1,866	1,913	2,028	2,039	4,067
Debt Service - Series 2000	341	343	340	340	341	342	683
Transfers to Other Funds	317	417	350	350	31	32	63
Transfer to Building Inspections Fund	-	-	-	-	214	-	214
Capital Outlay	11	176	528	416	25	25	50
Contingency	-	-	252	-	599	599	599
Unappropriated Ending Fund Balance	847	838	-	717	202	299	299
Total Requirements	\$ 4,748	\$ 5,248	\$ 6,567	\$ 6,784	\$ 7,158	\$ 7,274	\$ 13,631

Budgeted Positions (in FTEs)	35.7	36.2	34.7	34.2	37.2	36.7	36.7
Monthly Operating Costs per Capita	\$13	\$14	\$20	\$19	\$21	\$21	\$21

Note: Operational results for Public Works Support Services and Vehicle Equipment & Maintenance are not included in the above General Fund totals until FY 2009.

General Fund Revenue & Expenditure Trends



2010-2011 Budget Highlights:

- Provides a one-time transfer in FY 2010 of \$214,000 to the Building Inspections Fund to ensure that fund's solvency.
- Primary revenue source to this fund are Transfers from Other Funds, used to fund services provided by the General Fund departments to City operations.
- Specific policy initiatives are described in additional detail in each General Fund department's budget (following pages).

2010-2011 Capital Considerations:

- \$25,000 in capital for implementation of the energy audit findings in City facilities.
- An energy audit is the first step to assess how much energy City facilities consume and to evaluate what measures the City can take to make City facilities more energy efficient.
- Audit findings showed problems that may, when corrected, save the City money over time.
- One potential project would be the replacement of City facility lighting that is sensitive to natural light and movement.



2009 Accomplishments:

- 2009 accomplishments are described in additional detail in each General Fund department's budget (following pages).

2010-2011 Goals & Performance Measure:

- Goals and performance measures are described in additional detail in each General Fund department's budget (following pages).

General Fund - City Council

The City of West Linn City Councilors and the Mayor are elected by citizens of West Linn to perform the legislative functions of city government, establish goals, priorities and policies, adopt ordinances and resolutions, hire the City Manager and evaluate the manager's performance, adopt the budget, exercise the rights and powers set forth in the West Linn Charter, and exercise all powers of a municipal governing body pursuant to state laws and the home rule provisions of the Oregon Constitution.

General Fund - City Council

	Actual	Actual	Budget	Estimate	Proposed Biennial Budget		
	FY 2007	FY 2008	FY 2009	FY 2009	FY 2010	FY 2011	Total
Personal Services							
FTE Positions	-	-	-	-	-	-	-
Council Stipends	\$ -	\$ -	\$ -	\$ 11	\$ 25	\$ 26	\$ 51
Employee Benefits	-	-	-	1	2	2	4
Total Personal Services	-	-	-	12	27	28	55
Materials & Services							
Personnel Related Expense	5	8	7	16	10	10	20
General Office Supplies	2	1	1	7	7	8	15
Utilities	-	-	-	-	-	-	-
Facilities	-	-	-	-	-	-	-
Other Materials & Supplies	-	-	-	-	-	-	-
Professional & Technical Services	16	8	-	-	10	10	20
Other Purchased Services	48	47	42	13	4	4	8
Repairs & Maintenance	-	-	-	3	-	-	-
Total Materials & Services	71	64	50	39	31	32	63
Capital Outlay	-	-	-	-	-	-	-
City Council Total	\$ 71	\$ 64	\$ 50	\$ 51	\$ 58	\$ 60	\$ 118

2010-2011 Budget Highlights:

- Beginning in FY 2010, Council stipends are now accounted for in the Personal Services category to comply with IRS rules related to stipend reporting.
- There is a corresponding decrease in Materials & Services due to the new stipend reporting requirement discussed above.
- Materials & Services is also increased to fund additional Council meetings, trainings, food, travel and expenses.

2010-2011 Capital Considerations:

- City Council does not have capital funds budgeted in FY 2010 or FY 2011.

2009 Accomplishments:

- Approved the update of Imagine West Linn which sets a vision for the future of West Linn.
- Completed amendments to the City's Community Development Code to protect the city's precious natural resources including water resource areas, and adopted the city's open space and upland inventory maps.
- Adopted a resolution articulating the City and community's position regarding the possible future urbanization of the Stafford area and advocated for maintaining the rural character of this land to the west and south of West Linn.
- Adopted both a new Transportation System Plan and Water Master Plan which direct needed maintenance and improvements to the City's critical infrastructure.
- Approved the sale of bonds for needed roadway maintenance and received \$1.2 million in grants for other needed maintenance and improvements of the street system.

2010-2011 Goals:

- Council goals as they relate to department budget are expressed throughout this section with the notation, "**COUNCIL GOAL:**" preceding the budget information.

General Fund - City Administration

The City Manager works for, and at the pleasure of, the Mayor and City Council. The City Manager directs and oversees all city operations to ensure that they are carried out in an effective, efficient, fiscally prudent and fair manner. The City Manager's Office staff also includes the City Attorney position. The City Manager's Office also manages communications and records.

General Fund - City Administration

	Actual FY 2007	Actual FY 2008	Budget FY 2009	Estimate FY 2009	Proposed Biennial Budget		
					FY 2010	FY 2011	Total
Personal Services							
FTE Positions	4.0	5.0	4.0	3.0	6.6	6.6	6.6
Salaries & Wages	\$ 388	\$ 346	\$ 369	\$ 302	\$ 505	\$ 575	\$ 1,080
Employee Benefits	182	149	173	142	237	270	507
Total Personal Services	570	495	542	444	742	845	1,587
Materials & Services							
Personnel Related Expense	5	9	10	6	7	7	14
General Office Supplies	4	18	16	25	16	16	32
Utilities	-	2	2	-	-	-	-
Facilities	-	-	-	-	-	-	-
Other Materials & Supplies	138	-	-	-	-	-	-
Professional & Technical Services	202	226	200	279	159	127	286
Other Purchased Services	7	44	20	25	-	-	-
Repairs & Maintenance	-	-	-	-	-	-	-
Total Materials & Services	356	299	248	335	182	150	332
Transfers to Other Funds	17	17	-	-	-	-	-
Capital Outlay	-	22	-	-	-	-	-
City Administration Total	\$ 943	\$ 833	\$ 790	\$ 779	\$ 924	\$ 995	\$ 1,919

2010-2011 Budget Highlights:

- The budget includes funding for an additional 2.6 positions - a full-time City Attorney, a full-time project analyst for citizen and Council research requests, and a 0.6 FTE Paralegal (24 hours per week).
- The addition of a City Attorney and Paralegal in Personal Services correspondingly decreases the “Professional & Technical Services” required in Materials & Services.
- **COUNCIL GOAL:** The budget also transfers 1.0 FTE from Finance to Administration to serve as a “Customer Service Assistant,” directly responsible for citizen inquiries and assistance.
- **COUNCIL GOAL:** Facilitation of a discussion on Neighborhood Associations is funded in the City Administration budget.
- **COUNCIL GOAL:** Coordination of economic development and tourism efforts are funded in the City Administration budget.

2009 Accomplishments:

- Implemented the Council goals and priorities for FY 2009.
- Facilitated a discussion with the current Council on goals and priorities for FY 2010 and beyond.
- Directed that all prior fiscal year audits were caught up.
- Oversaw that the fiscal year 2009 budget was a revised, updated, and award-winning document that was easy to read and understandable.

2010-2011 Capital Considerations:

- City Administration does not have Capital funds budgeted in FY 2010 or FY 2011.

2010-2011 Goals:

- Assist the Council in the accomplishment of its goals and priorities.
- Direct all city operations to ensure that they are carried out in an effective, efficient, fiscally prudent and fair manner.
- Ensure that city laws, policies, and procedures are up-to-date, known and followed, and that city records are accurate, safe and retrievable.
- Implement the Citywide communications plan.

General Fund - Human Resources

The Human Resources department provides centralized personnel services and responsive customer service. The department is responsible for a full range of comprehensive human resources services and programs to enhance the efficiency and effectiveness of the organization including: recruitment and selection, benefit administration, new employee orientation, labor relations, training, personnel policy development and administration, personnel record management, and employee relations and recognition.

General Fund - Human Resources

	Actual	Actual	Budget	Estimate	<i>Proposed Biennial Budget</i>		
	FY 2007	FY 2008	FY 2009	FY 2009	FY 2010	FY 2011	Total
Personal Services							
FTE Positions	4.0	3.0	2.1	2.1	2.5	2.5	2.5
Salaries & Wages	\$ 208	\$ 117	\$ 144	\$ 122	\$ 170	\$ 186	\$ 356
Employee Benefits	81	47	67	55	80	87	167
Total Personal Services	289	164	211	177	250	273	523
Materials & Services							
Personnel Related Expense	23	39	8	4	5	5	10
General Office Supplies	6	1	2	1	1	1	2
Utilities	-	-	-	-	-	-	-
Facilities	-	-	-	-	-	-	-
Other Materials & Supplies	-	-	-	-	-	-	-
Professional & Technical Services	66	39	59	55	60	50	110
Other - Performance Training	-	-	-	-	10	10	20
Other - Centralized Training	-	-	-	-	15	15	30
Other Purchased Services	6	5	1	3	4	5	9
Total Materials & Services	101	84	70	63	95	86	181
Capital Outlay	-	-	-	-	-	-	-
Human Resources Total	\$ 390	\$ 248	\$ 281	\$ 240	\$ 345	\$ 359	\$ 704

2010-2011 Budget Highlights:

- An additional 0.4 FTE is budgeted in Human Resources to provide additional administrative and analytic support.
- **COUNCIL GOAL:** In an effort to continue to cultivate effective staff, \$10,000 for performance training (360 Degree Reviews) is included in the Human Resources budget for 2010 and 2011.
- **COUNCIL GOAL:** Similarly, an additional \$15,000 for centralized training opportunities for staff is included in both years. Centralized training includes customer service and computer skills training.

2010-2011 Capital Considerations:

- Human Resources does not have capital funds budgeted in FY 2010 or FY 2011.

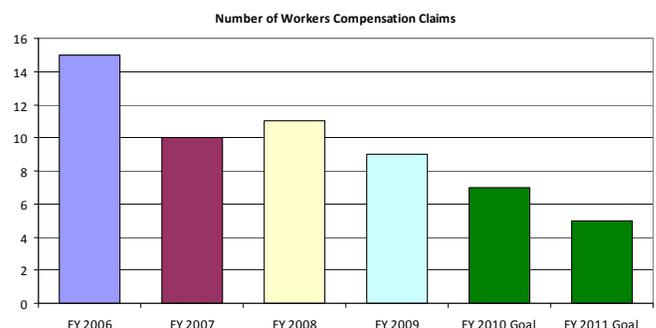
2009 Accomplishments:

- Successful recruitment of nine excellent staff in various City departments, including full staffing of police department.
- Continued to build strong labor relations with leadership in the City’s union labor groups.
- Implemented a quarterly building safety walk-through.
- Successfully managed employee health benefits, including the implementation of elder care advocacy services and child care advocacy services through EASE.
- Overall reduction of worker compensation claims.
- Provided relevant training for HR staff.

2010-2011 Goals & Performance Measure:

- **COUNCIL GOAL:** Recruit, hire and retain the most talented employees who do good work.
- Implement a training/awareness program to address sustainability practices in the workplace.
- Management of employee benefit plans and costs.
- **COUNCIL GOAL:** Paperless processing of HR documents.
- Continue to provide mini-seminars with topics relevant to employees.

Provide training focused on worker safety to decrease the number of worker compensation claims in 2010 & 2011:



General Fund - Finance

The Finance Department provides professional financial services to City departments and the citizens of West Linn by efficiently operating the financial information systems to provide timely, useful and accurate financial information. The objective of the Finance Department is to promote fiscal stability and integrity. In addition to providing traditional financial and accounting services, Finance also provides strategic advice and counsel for the preparation of the budget document, five-year financial forecasts, and capital improvement plans.

General Fund - Finance

	Actual	Actual	Budget	Estimate	<i>Proposed Biennial Budget</i>		
	FY 2007	FY 2008	FY 2009	FY 2009	FY 2010	FY 2011	Total
Personal Services							
FTE Positions	6.0	6.0	6.5	7.5	6.5	6.5	6.5
Salaries & Wages	\$ 311	\$ 329	\$ 358	\$ 418	\$ 426	\$ 452	\$ 878
Employee Benefits	137	144	168	196	201	212	413
Total Personal Services	448	473	526	614	627	664	1,291
Materials & Services							
Personnel Related Expense	7	5	13	10	22	23	45
General Office Supplies	64	81	37	81	91	94	185
Utilities	-	-	-	-	-	-	-
Facilities	-	-	-	-	-	-	-
Other Materials & Supplies	-	-	-	-	-	-	-
Professional & Technical Services	262	338	284	153	181	185	366
Other - Internal Audits	-	-	-	-	20	20	40
Other - Economic Development	-	-	-	-	20	20	40
Other Purchased Services	6	7	-	-	-	-	-
Repairs & Maintenance	50	4	2	3	3	3	6
Total Materials & Services	389	435	336	247	337	345	682
Capital Outlay	-	-	-	-	-	-	-
Finance Total	\$ 837	\$ 908	\$ 862	\$ 861	\$ 964	\$ 1,009	\$ 1,973

2010-2011 Budget Highlights:

- In FY 2009, FTE positions increased while Professional & Technical Services decreased due to moving the out-sourced Finance Director to a full-time employee position.
- The “Administrative Staff Assistant” position was moved to the Administration budget to provide specific customer service support, while still retaining knowledge, skills, and abilities of finance functions.
- Pursuant to direction from the City’s Audit Committee, funding is included for two internal audits.
- **COUNCIL GOAL:** Investment in full-time Finance Director directly contributes to professionalism and service in the Finance Department.

2010-2011 Capital Considerations:

- Finance does not have capital funds budgeted in FY 2010 or FY 2011.

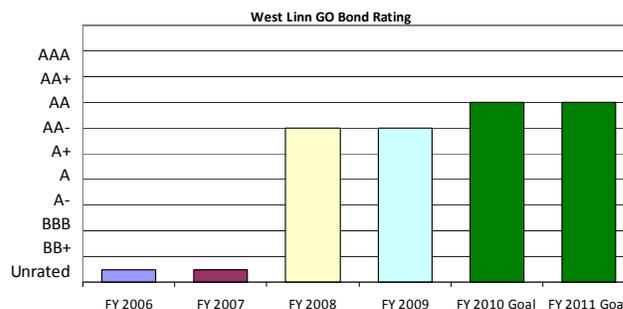
2009 Accomplishments:

- Improved the audit document utilizing the *Comprehensive Annual Financial Report (CAFR)* format.
- Completed the fiscal year 2008 CAFR and filed with Secretary of State in February 2009.
- Submitted 2008 CAFR for consideration of GFOA award – first time since 1990s.
- Completed the conversion to new financial software.
- Sold \$4M in new bonds reaffirming the City’s AA-bond rating with Standard & Poor’s.
- Refunded 1998 and 1999 GO Bonds lowering rate to 3.5% saving \$436,000 in future interest.
- Prepared biennial budget for 2010-2011 and submitted to GFOA for certification program.
- Improved Finance web page to include audits, bonds, budgets, fees, and other information.
- Secured the renewal of the City’s franchise agreement with Comcast.

2010-2011 Goals & Performance Measure:

- **COUNCIL GOAL:** Continue the pursuit of financial transparency and communication of the City’s finances promoting the City’s economic viability while preserving the integrity of all City services.
- Prepare and complete 2009 and 2010 CAFRs by December 31.
- Update Five-Year Financial Plans including proposed plan for the City’s future water system.
- **COUNCIL GOAL:** Consider forming an urban renewal area to help economic development.

Continue to improve West Linn’s general obligation bond rating with Standard & Poor’s Credit Rating agency:



General Fund - Information Technology

The Information Technology department manages and maintains the city's computer and telecommunication systems, including the purchase and installation of desktop, server, network, and telephone hardware and software; administrating network application and services, and providing timely response to user problems.

General Fund - Information Technology

	Actual	Actual	Budget	Estimate	<i>Proposed Biennial Budget</i>		
	FY 2007	FY 2008	FY 2009	FY 2009	FY 2010	FY 2011	Total
Personal Services							
FTE Positions	2.5	3.0	3.0	2.5	3.0	3.0	3.0
Salaries & Wages	\$ 137	\$ 188	\$ 212	\$ 137	\$ 218	\$ 232	\$ 450
Employee Benefits	62	97	100	64	102	108	210
Total Personal Services	199	285	312	201	320	340	660
Materials & Services							
Personnel Related Expense	2	3	3	1	3	4	7
General Office Supplies	9	37	74	33	35	37	72
Utilities	41	73	78	78	81	83	164
Facilities	-	-	-	-	-	-	-
Other Materials & Supplies	-	-	-	-	-	-	-
Professional & Technical Services	25	25	19	72	110	111	221
Other Purchased Services	66	123	-	3	3	3	6
Repairs & Maintenance	32	129	256	391	398	410	808
Total Materials & Services	175	390	430	578	630	648	1,278
Capital Outlay	11	154	438	348	-	-	-
Information Technology Total	\$ 385	\$ 829	\$ 1,180	\$ 1,127	\$ 950	\$ 988	\$ 1,938

2010-2011 Budget Highlights:

- The Information Technology budget includes funding for the continued implementation of the new financial system and the transition to addition “e-government” services such as online bill payments for utility bills.
- The department will also implement new software to provide increased attention to staff “help desk” needs to ensure staff use of City hardware and software.

2010-2011 Capital Considerations:

- Information Technology does not have capital funds budgeted in FY 2010 or FY 2011.

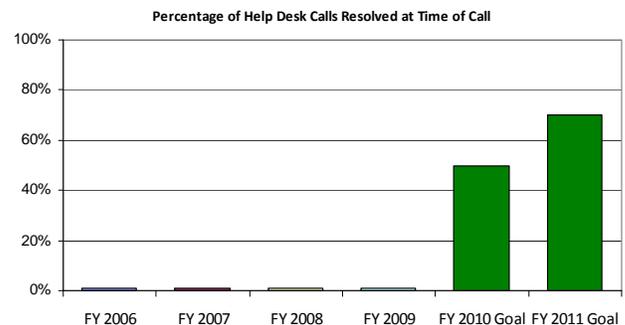
2009 Accomplishments:

- Implemented of new financial system software.
- Improved Council Chamber A/V system.
- Migrated Court system to ASP arrangement.
- Setup VPN services for remote access to network.
- Migrated to new internet services provider to provide greater bandwidth and performance.
- Assisted GIS with migration to ARC Server.
- Assisted police department with implementation of new video system.
- Updated electrical circuits in server room.

2010-2011 Goals & Performance Measure:

- Complete implementation of new financial system software including additional eGov services for online utility billing payments.
- Continue making improvements to the Council Chamber A/V System as needed.
- Assist the City in setting up live video streaming of Council and Planning Commission meetings over City web site.

Implement new Help Desk software solution so more help desk calls for service can be resolved at the time of call:



Note: Data not available for FY06-FY09.

General Fund - City Facilities

The Facility Services staff provides general facility services, including planning and performing maintenance to City Hall, the Public Works Facility, Library, Adult Community Center, Sunset Fire Hall community space, McLean House, Cedaroak station and Police Department. Additionally, utilities, janitorial and other contracted maintenance services e.g. HVAC systems, elevators etc. are managed through this program.

General Fund - City Facilities

	Actual	Actual	Budget	Estimate	<i>Proposed Biennial Budget</i>		
	FY 2007	FY 2008	FY 2009	FY 2009	FY 2010	FY 2011	Total
Personal Services							
FTE Positions	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Salaries & Wages	\$ 50	\$ 54	\$ 56	\$ 55	\$ 57	\$ 60	\$ 117
Employee Benefits	28	28	27	26	28	29	57
Total Personal Services	78	82	83	81	85	89	174
Materials & Services							
Personnel Related Expense	2	2	1	-	-	-	-
General Office Supplies	-	-	-	-	-	-	-
Utilities	102	127	127	128	132	136	268
Facilities	166	219	190	180	184	190	374
Other Materials & Supplies	-	3	-	-	-	-	-
Professional & Technical Services	-	-	-	-	-	-	-
Other Purchased Services	1	1	10	1	1	1	2
Repairs & Maintenance	-	27	79	45	47	48	95
Total Materials & Services	271	379	407	354	364	375	739
Capital Outlay	-	-	90	68	25	25	50
City Facilities Total	\$ 349	\$ 461	\$ 580	\$ 503	\$ 474	\$ 489	\$ 963

2010-2011 Budget Highlights:

- The FY 2010 and FY 2011 budgets decrease from the current year budget to reflect reduced funding available for capital projects.
- The staffing level in this department remains the same, and Materials & Services is increased to reflect inflationary increases in the costs of materials, supplies, utilities, and fuel.
- **COUNCIL GOAL:** The anticipated capital expenses from this department support the Council’s goals related to sustainable business practices for City operations.

2010-2011 Capital Considerations:

- \$25,000 each year in capital for implementation of the energy audit findings in City facilities.
- An energy audit is the first step to assess how much energy City facilities consume and to evaluate what measures the City can take to make City facilities more energy efficient.
- Audit findings showed problems that may, when corrected, save the City money over time.
- One potential project would be the replacement of City facility lighting that is sensitive to natural light and movement.



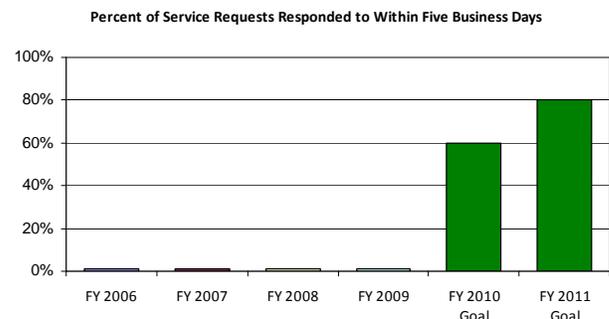
2009 Accomplishments:

- Facilitated various office space changes in City to meet changing staff needs.
- Oversaw generator work at Library.

2010-2011 Goals & Performance Measure:

- Provide attractive, clean, safe, and well maintained facilities for the public and city staff
- Manage the janitorial services, window cleaning and other building maintenance services contracts for value and excellent service.
- **COUNCIL GOAL:** Implement plans to provide sustainable supplies and products for all buildings.
- **COUNCIL GOAL:** Analyze and implement the recommendations in our building energy audits.

Provide maintenance assistance to City staff and facilities in a timely and professional manner:



Note: Data not available for FY06-FY09.

General Fund - Municipal Court

The Municipal Court adjudicates violations of the West Linn Municipal Code, the Oregon Motor Vehicle Code, and all misdemeanor charges, both traffic and non-traffic, including driving under the influence of intoxicants (DUII's) and domestic violence cases. Responsibilities of the Municipal Court include filing all cases referred to the court, maintaining court dockets, conducting court appearances, collecting and reporting fines and assessments, monitoring payment agreements, impaneling juries, and conducting court and jury trials.

General Fund - Municipal Court

	Actual FY 2007	Actual FY 2008	Budget FY 2009	Estimate FY 2009	Proposed Biennial Budget		
					FY 2010	FY 2011	Total
Personal Services							
FTE Positions	3.6	3.6	3.5	3.5	3.5	3.5	3.5
Salaries & Wages	\$ 138	\$ 172	\$ 115	\$ 113	\$ 163	\$ 176	\$ 339
Employee Benefits	53	55	54	53	76	83	159
Total Personal Services	191	227	169	166	239	259	498
Materials & Services							
Personnel Related Expense	-	2	3	4	4	4	8
General Office Supplies	7	1	6	6	7	7	14
Utilities	-	-	-	-	-	-	-
Facilities	-	-	-	-	-	-	-
Other Materials & Supplies	-	-	-	-	-	-	-
Professional & Technical Services	53	23	28	22	21	22	43
Other Purchased Services	-	-	-	-	-	-	-
Repairs & Maintenance	7	-	1	8	8	8	16
Total Materials & Services	67	26	38	40	40	41	81
Capital Outlay	-	-	-	-	-	-	-
Municipal Court Total	\$ 258	\$ 253	\$ 207	\$ 206	\$ 279	\$ 300	\$ 579

2010-2011 Budget Highlights:

- Budgets are maintained at current levels
- Court hours open to the public continue Tuesday through Friday, 8 to 5 (closed on Mondays).

2010-2011 Capital Considerations:

- Municipal Court does not have capital funds budgeted in FY 2010 or FY 2011.

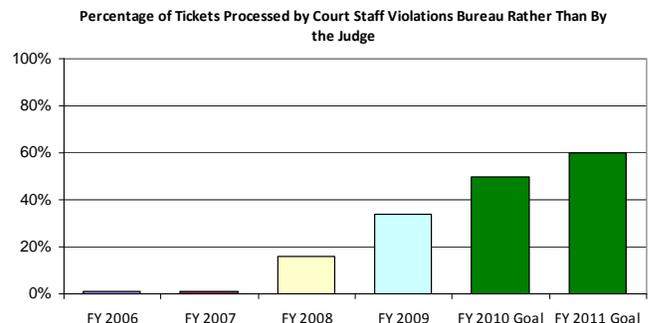
2009 Accomplishments:

- Implemented full Court of Record services.
- Obtained Law Enforcement Data Systems (LEDS) certifications by all Court Staff.
- Transitioned to a more efficient computer program.
- Initiated use of a collection agency.
- Registered as a Violations Bureau, allowing tickets to be reduced by the Court Staff.
- Court staff attended several other City court operations to observe processes.

2010-2011 Goals & Performance Measure:

- Adjudicate all DUII cases in West Linn beginning July 1, 2009
- Implement process to receive on-line payments of fines and tickets
- Work with Police Department to implement “fix-it” vehicle tickets
- Improve process to generate statistical reports on a regular basis

Seek efficiencies in Court and Police staff time by promoting and utilizing the Violations Bureau:



Note: Data not available for FY06-FY07.

General Fund - Public Works Support Services

The Public Works Administration provides administrative support to city utilities. The Engineering division provides engineering and engineering management services for West Linn utilities. The division provides project design, management and inspection, construction inspection, and development review services in support of city utilities. The GIS division provides GIS application and project support and provides GIS maps to the public on the City's GIS web page.

General Fund - Public Works Support Services

	Actual	Actual	Budget	Estimate	Proposed Biennial Budget		
	FY 2007	FY 2008	FY 2009	FY 2009	FY 2010	FY 2011	Total
Personal Services							
FTE Positions	12.6	12.6	12.6	12.6	12.1	11.6	11.6
Salaries & Wages	\$ 362	\$ 487	\$ 810	\$ 798	\$ 857	\$ 851	\$ 1,708
Employee Benefits	159	202	381	375	387	401	788
Total Personal Services	521	689	1,191	1,173	1,244	1,252	2,496
Materials & Services							
Personnel Related Expense	14	22	21	22	34	40	74
General Office Supplies	12	8	19	7	8	8	16
Utilities	13	5	15	4	5	5	10
Facilities	2	-	1	-	-	-	-
Other Materials & Supplies	-	-	-	-	-	-	-
Professional & Technical Services	7	2	4	4	2	2	4
Other Purchased Services	45	40	10	1	-	-	-
Repairs & Maintenance	32	-	-	-	-	-	-
Total Materials & Services	125	77	70	38	49	55	104
Transfers to Other Funds	139	293	-	-	-	-	-
Capital Outlay	24	25	-	-	-	-	-
Public Works Support Svcs. Total	\$ 809	\$ 1,084	\$ 1,261	\$ 1,211	\$ 1,293	\$ 1,307	\$ 2,600

Reported here for comparative purposes only.
Prior to FY 2009, these operations were reported
in a separate fund other than the General Fund.

2010-2011 Budget Highlights:

- Budget includes a decrease of 0.5 FTE in FY 2010 and an additional 0.5 FTE in FY 2011 (net 1.0 FTE decrease in this department).
- This decrease is an attempt to seek cost savings in this department, which is funded via transfers from the utility services that Engineering, Operations, and GIS support.

2010-2011 Capital Considerations:

- Public Works Support Services does not have capital funds budgeted in FY 2010 or FY 2011.

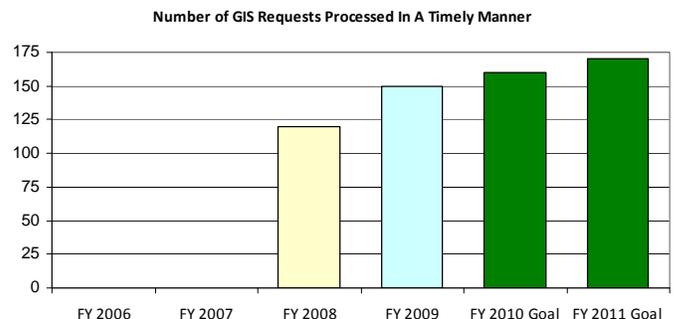
2009 Accomplishments:

- Completed Water Master Plan and updated Water SDC
- Completed Transportation System Plan and updated Street SDC
- Obtained \$350,000 Grant for Blankenship Sidewalk/Bike Lane improvements
- Obtained \$900,000 in Stimulus Funding for Salamo Road paving
- Implemented GPS program.
- Deployed new GIS applications and completed major conversion of geo-databases.
- Completed over 150 special GIS data analysis & mapping project requests.
- Supported and enhancements to *SnapMap* and *Mobile-SnapMap*.
- Purchased large-format (42") printer/plotter.

2010-2011 Goals & Performance Measure:

- Contract and manage Calaroga Culvert replacement project, paving projects, sanitary sewer project along Willamette Falls Drive, waterline replacement project, Bolton Reservoir replacement, and Bland Reservoir project.
- **COUNCIL GOAL:** Complete water rate study
- Implement adopted utilities' master plans
- Continue to support GPS program needs and GIS applications.

Support requests for in-house and web-based GIS applications and geographic datasets:



Note: Data not available for FY06-FY07.

General Fund - Vehicle & Equipment Maintenance

The Vehicle Maintenance department supports the City's fleet of vehicles and equipment. This department monitors vehicle usage and indicators, and accomplishes all preventative maintenance and repairs. Responsibilities include providing for after-hours emergency response and service. The City's inventory currently consists of 328 pieces of "equipment and rolling stock" ranging in size from leaf blowers to the 80,000 pound Vactor truck used by Environmental Services.

General Fund - Vehicle & Equipment Maintenance

	Actual	Actual	Budget	Estimate	Proposed Biennial Budget		
	FY 2007	FY 2008	FY 2009	FY 2009	FY 2010	FY 2011	Total
Personal Services							
FTE Positions	2.0	2.0	2.0	2.0	2.0	2.0	2.0
Salaries & Wages	\$ 99	\$ 114	\$ 134	\$ 122	\$ 127	\$ 130	\$ 257
Employee Benefits	60	71	63	58	57	58	115
Total Personal Services	159	185	197	180	184	188	372
Materials & Services							
Personnel Related Expense	4	5	5	4	4	3	7
General Office Supplies	1	7	1	1	1	2	3
Utilities	-	-	3	33	34	35	69
Facilities	-	-	-	-	-	-	-
Other Materials & Supplies	-	-	-	-	-	-	-
Professional & Technical Services	-	-	-	-	-	-	-
Other Purchased Services	14	14	5	-	-	-	-
Repairs & Maintenance	123	150	151	142	147	151	298
Total Materials & Services	142	176	165	180	186	191	377
Transfers to Other Funds	80	107	-	-	-	-	-
Capital Outlay	7	-	-	-	-	-	-
Vehicle & Equip. Maintenance Total	\$ 388	\$ 468	\$ 362	\$ 360	\$ 370	\$ 379	\$ 749

Reported here for comparative purposes only.
 Prior to FY 2009, these operations were reported
 in a separate fund other than the General Fund.

2010-2011 Budget Highlights:

- Budgets are maintained at current levels.

2010-2011 Capital Considerations:

- Vehicle & Equipment Maintenance does not have capital funds budgeted in FY 2010 or FY 2011.

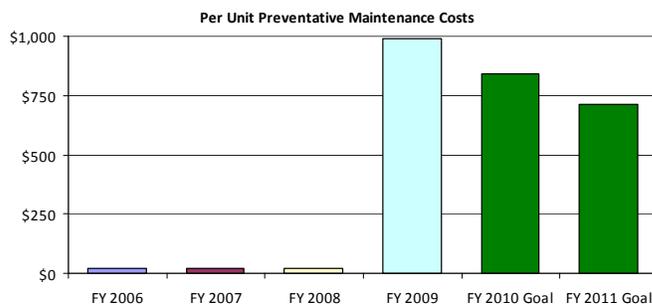
2009 Accomplishments:

- Upgraded diagnostic scan tool for new Dodge Chargers and expanded information for Heavy Duty Trucks.
- Completed setup on three unmarked cars and one PIO vehicle.
- Attended classes on Hydraulic Systems , Electronic Systems and Automatic Transmissions.
- Oversaw the contracted setup of two Dodge Charger Patrol cars.

2010-2011 Goals & Performance Measure:

- Strive to maintain Fleet Serviceability at a minimal cost at a quality level.
- Continue training to keep pace with the industry.
- **COUNCIL GOAL:** Research and Implement “Green” and/or “Sustainable” practices where possible.
- Investigate the feasibility of a bar coding system, and if feasible, implement the system
- **COUNCIL GOAL:** Continue training for new Technology including hybrid vehicles.

Continue vehicle preventative maintenance at a minimal cost at a quality level:



Note: Data not available for FY06-FY08.

General Fund - Non-Departmental

Non-Departmental expenses are items that are not specifically associated with the operations any specific department. Expenses accounted for in this department include Neighborhood Association grants, community grants, risk management expenses, emergency utility assistance, and debt service on full faith and credit obligations.

General Fund - Non-Departmental							
	Actual FY 2007	Actual FY 2008	Budget FY 2009	Estimate FY 2009	Proposed Biennial Budget		
					FY 2010	FY 2011	Total
Personal Services							
FTE Positions	-	-	-	-	-	-	-
Salaries & Wages	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee Benefits	-	-	-	-	-	-	-
Total Personal Services	-	-	-	-	-	-	-
Materials & Services							
General Office Supplies	-	13	10	5	10	12	22
Other - Neighborhood Associations	17	17	17	17	17	17	34
Other - Community Grants	10	23	25	17	25	25	50
Other - Risk Management Claims	-	-	-	-	45	45	90
Other - Emergency Utility Assistance	-	-	-	-	5	5	10
Other - Miscellaneous	-	18	-	-	12	12	24
Total Materials & Services	27	71	52	39	114	116	230
Debt Service							
Principal - Series 2000 FF&C	165	175	180	180	190	200	390
Interest - Series 2000 FF&C	176	168	160	160	151	142	293
Total Debt Service	341	343	340	340	341	342	683
Transfers to Other Funds	300	400	350	350	245	32	277
Capital Outlay	-	-	-	-	-	-	-
Non-Departmental Total	668	814	742	729	700	490	1,190
Contingency - General Fund	-	-	252	-	599	599	599
Unappropriated Ending Fund Balance - General Fund	847	838	-	717	202	299	299
Total	\$ 1,515	\$ 1,652	\$ 994	\$ 1,446	\$ 1,501	\$ 1,388	\$ 2,088

2010-2011 Budget Highlights:

- The Neighborhood Association grant program continues at \$1,500 per year per association for a total of \$16,500 per fiscal year.
- The Community Grant program continues at \$25,000 per fiscal year.
- Includes funding for risk management claims and the payment of the City's insurance deductibles.
- Emergency Utility Assistance program is a new program offered similar to PGE's Emergency Assistance Fund that is meant to provide financial assistance to citizens experiencing financial emergencies with utility bill payments.
- Debt Service payments for the 2000 Full Faith and Credit Obligations for the City Hall building continues at scheduled levels, reimbursed by other City Hall departments through interfund transfers.
- Transfers to Other Funds include public works support for Planning and a FY 2010 transfer Building Inspections during down economic times.

2009 Accomplishments:

- For efficiency purposes, accounting for Neighborhood Association grants was provided through the use of prepaid bank debit with periodic reporting required back to Council.
- Use of debit cards limits the need for Neighborhood Association officers to pay for Neighborhood Association expenses from their own funds and wait for reimbursement.

2010-2011 Capital Considerations:

- Non-Departmental does not have capital funds budgeted in FY 2010 or FY 2011.

2010-2011 Goals:

- Continue to track and monitor Neighborhood Association grant funding.
- Continue to track and monitor Community Grant program funding.
- Administer the Emergency Utility Assistance Program by the Finance Director at the discretion of the City Manager.

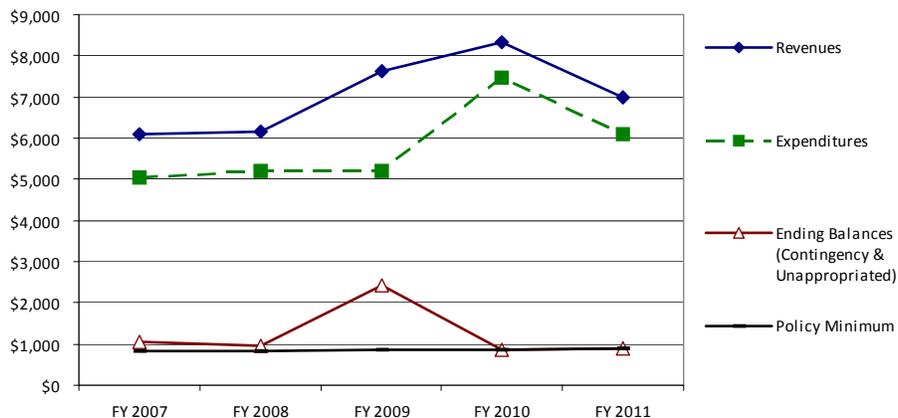
The Public Safety Fund is a special revenue fund used to account for the city's police department, including payment for 911 dispatching services provided by the City of Lake Oswego. Principal sources of revenue for this fund are property taxes; intergovernmental revenues including cigarette taxes, liquor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

Public Safety Fund Summary

	Actual	Actual	Budget	Estimate	Proposed Biennial Budget		
	FY 2007	FY 2008	FY 2009	FY 2009	FY 2010	FY 2011	Total
Resources							
Beginning Fund Balance	\$ 565	\$ 1,044	\$ 785	\$ 955	\$ 2,433	\$ 867	\$ 2,433
Property Taxes	3,630	2,975	2,989	2,917	3,812	3,994	7,806
Intergovernmental	473	319	631	380	389	396	785
Franchise Fees	1,186	1,409	1,459	1,442	1,488	1,518	3,006
Licenses & Permits	56	35	59	32	33	34	67
Fines & Forfeitures	27	32	250	92	95	98	193
Interest	114	60	37	37	38	39	77
Miscellaneous	34	21	52	52	52	54	106
Debt Proceeds	-	-	1,500	1,522	-	-	-
Transfers from Other Funds	-	250	200	200	-	-	-
Total Resources	\$ 6,085	\$ 6,145	\$ 7,962	\$ 7,629	\$ 8,340	\$ 7,000	\$ 14,473
Requirements							
Personal Services	\$ 3,215	\$ 3,455	\$ 3,646	\$ 3,627	\$ 3,745	\$ 3,960	\$ 7,705
Materials & Services	902	681	809	605	556	564	1,120
Debt Service - Series 2009	-	-	-	-	113	113	226
Transfers to Other Funds	789	951	829	829	1,459	1,355	2,814
Capital Outlay	135	103	1,700	135	1,600	100	1,700
Contingency	-	-	978	-	641	682	682
Unappropriated Ending Fund Balance	1,044	955	-	2,433	226	226	226
Total Requirements	\$ 6,085	\$ 6,145	\$ 7,962	\$ 7,629	\$ 8,340	\$ 7,000	\$ 14,473

Budgeted Positions (in FTEs)	36.0	36.0	37.0	37.0	37.0	37.0	37.0
Monthly Operating Costs per Capita	\$17	\$17	\$18	\$17	\$20	\$20	\$20

Public Safety Fund Revenue & Expenditure Trends



2010-2011 Budget Highlights:

- Budgets are maintained at current levels.
- The department is currently fully staffed, and full staffing of 31 sworn officers is maintained in FY 2010 and FY 2011.

2010-2011 Capital Considerations:

- \$1.5 million of capital funding is budgeted in FY 2010 relating to the site location, design, and acquisition of land for a new police station.
- \$100,000 of capital funding is budgeted in each fiscal year of the biennium for scheduled replacement of police vehicles.



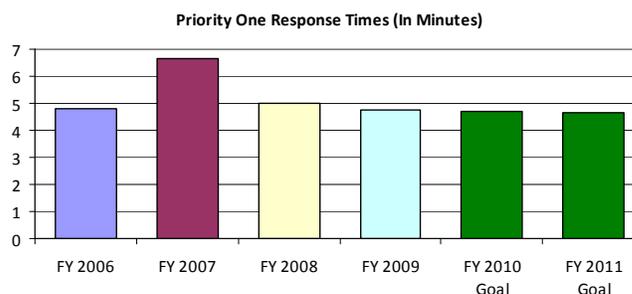
2009 Accomplishments:

- Completed process for LEXIPOL standards
- Brought 90 percent of department up to NIIMS standards
- Fully implemented ICS training and standards throughout the department a 50 percent increase from previous year
- Responded to all Priority One calls in five minutes or less – current response time for Priority One call at 4:46.
- Reassigned non-priority functions, Priority Four calls, to Community Service Officers
- Began adding press releases and information important to citizens to City web site within one day of obtaining information
- Increased visibility and activity of code enforcement and utilized CSO's in crime prevention activities

2010-2011 Goals & Performance Measure:

- **COUNCIL GOAL:** Land acquisition for police facility.
- **COUNCIL GOAL:** If necessary, provide information regarding public safety facility bond measure.
- Decrease case suspensions to less than ten percent.
- **COUNCIL GOAL:** Implement paperless report writing system if project is successfully completed by the County.
- Provide timely and accurate information regarding areas of public concern using technology, outreach and officer-to-citizen interaction.

Maintain adequate staffing levels to ensure a five minute or less response time to priority one calls:



Library Fund

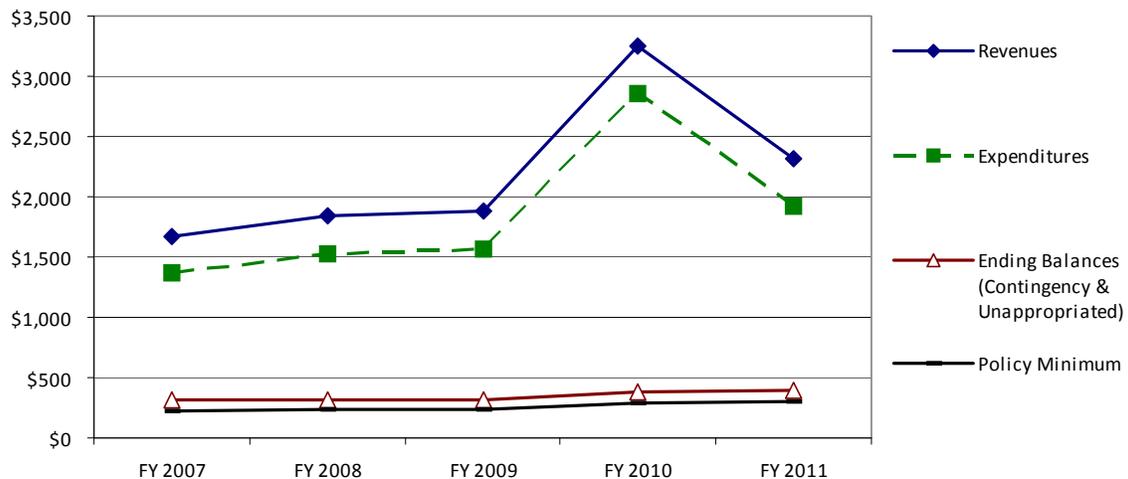
The Library Fund is a special revenue fund used to account for the operation of the West Linn Public Library and library activities. Principal sources of revenue include an allocation of the city's permanent property tax rate, intergovernmental revenue consisting of funding from Clackamas County, and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

Library Fund Summary

	Actual FY 2007	Actual FY 2008	Budget FY 2009	Estimate FY 2009	Proposed Biennial Budget		
					FY 2010	FY 2011	Total
Resources							
Beginning Fund Balance	\$ 220	\$ 313	\$ 426	\$ 316	\$ 314	\$ 387	\$ 314
Property Taxes	850	933	968	950	628	500	1,128
Intergovernmental - District ongoing	515	505	501	513	1,200	1,325	2,525
Intergovernmental - District capital	-	-	-	-	1,000	-	1,000
Fines & Forfeitures	65	66	80	79	82	84	166
Interest	20	16	8	12	8	8	16
Miscellaneous	6	10	12	9	12	13	25
Total Resources	\$ 1,676	\$ 1,843	\$ 1,995	\$ 1,879	\$ 3,244	\$ 2,317	\$ 5,174
Requirements							
Personal Services	\$ 915	\$ 1,005	\$ 1,092	\$ 1,018	\$ 1,208	\$ 1,288	\$ 2,496
Materials & Services	206	159	198	178	230	234	464
Transfers to Other Funds	242	363	359	359	369	379	748
Capital Outlay	-	-	10	10	1,050	25	1,075
Contingency	-	-	22	-	229	233	233
Unappropriated Ending Fund Balance	313	316	314	314	158	158	158
Total Requirements	\$ 1,676	\$ 1,843	\$ 1,995	\$ 1,879	\$ 3,244	\$ 2,317	\$ 5,174
Budgeted Positions (in FTEs)	17.63	17.63	17.63	17.63	17.63	17.63	17.63
Monthly Operating Costs per Capita	\$5	\$5	\$6	\$5	\$6	\$6	\$6

Note: Beginning fund balance includes contingency and unappropriated ending fund balance.

Library Fund Revenue & Expenditure Trends



2010-2011 Budget Highlights:

- FY 2010 and FY 2011 budgets include a 29 percent increase in Materials and Services to reflect additional investment in the Library collections and programs.
- Increased funding for Library materials is directly attributable to the passage of the Clackamas County Library District.

2010-2011 Capital Considerations:

- \$1 million of capital funding is budgeted in FY 2010 representing one-time funding from the County IGA agreement pledging capital funds to improve each City's library facilities.
- West Linn Library is considering using these funds to either acquire an adjacent lot and/or improve and expand existing parking lot accommodations.
- An additional \$75,000 in capital funding is budgeted in the biennium for other capital improvements needed to adequately maintain the library facility.

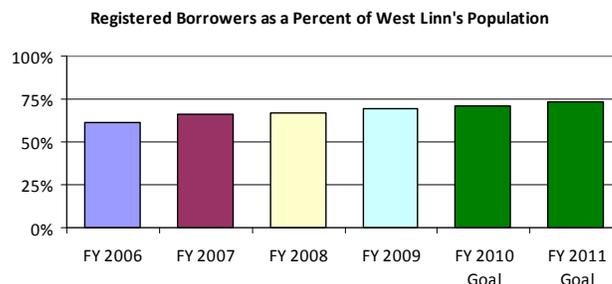
**2009 Accomplishments:**

- Ranked third in Oregon libraries on the HAPLR Index up from fourth in previous ranking
- Increased circulation of materials by three percent
- Increased number of borrowers by 26 percent
- Increased customer visits by three percent
- Increased programs by 12 percent, yielding a 33 percent increase in attendance
- Increased public internet use by seven percent as a result of expanded services computer labs
- Participated in "Oregon Reads" statewide reading initiative in February resulting in a ten percent increase in circulation over February 2008
- Improved efficiencies through increased use of vendor preprocessing of library materials
- Completed installation of interior book return
- Created West Linn Library Foundation
- Voter approved Clackamas County Library Service District secured dedicated library funding

2010-2011 Goals & Performance Measure:

- Continue to develop and maintain library collections and programming that meet the diverse needs of West Linn residents.
- Continue to provide outstanding customer service through a well trained and talented staff committed to high quality public service.
- Develop capital plan for one-time \$1,000,000 capital distribution from Clackamas County general fund to library district service providers.

Increase library services and opportunities to continue to grow the number of registered West Linn borrowers:

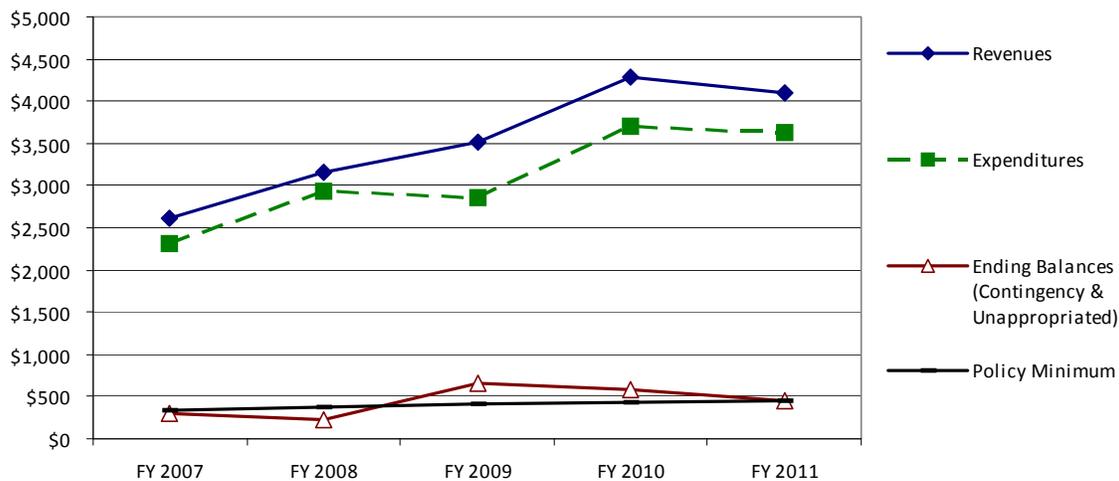


The Parks and Recreation Fund is a special revenue fund used to account for the maintenance and operation of the city's parks and open space, recreation activities, and special events and activities in the community. Principal sources of revenue include an allocation of the city's permanent property tax rate, a monthly maintenance fee charged to all residents, and program fees.

Parks & Recreation Fund Summary

	Actual	Actual	Budget	Estimate	Proposed Biennial Budget		
	FY 2007	FY 2008	FY 2009	FY 2009	FY 2010	FY 2011	Total
Resources							
Beginning Fund Balance	\$ -	\$ 308	\$ 105	\$ 223	\$ 660	\$ 581	\$ 660
Property Taxes	2,130	1,307	1,525	1,641	1,314	1,518	2,832
Intergovernmental	40	265	897	163	697	300	997
Fees & Charges - Rec Program Fees	348	433	374	412	479	498	977
Fees & Charges - Park Maint Fee	-	821	1,053	1,049	1,101	1,156	2,257
Interest	43	17	10	10	10	10	20
Miscellaneous	51	3	25	25	26	26	52
Debt Proceeds	-	-	500	-	-	-	-
Total Resources	\$ 2,612	\$ 3,154	\$ 4,489	\$ 3,523	\$ 4,287	\$ 4,089	\$ 7,795
Requirements							
Personal Services	\$ 1,124	\$ 1,250	\$ 1,321	\$ 1,336	\$ 1,393	\$ 1,477	\$ 2,870
Materials & Services	605	650	734	688	743	763	1,506
Debt Service - Series 2009	-	-	-	-	40	40	80
Transfers to Other Funds	456	590	617	617	780	803	1,583
Capital Outlay	119	441	1,597	222	750	547	1,297
Contingency	-	-	220	-	322	347	347
Unappropriated Ending Fund Balance	308	223	-	660	259	112	112
Total Requirements	\$ 2,612	\$ 3,154	\$ 4,489	\$ 3,523	\$ 4,287	\$ 4,089	\$ 7,795
Budgeted Positions (in FTEs)	22.8	22.8	22.8	22.8	22.8	22.8	22.8
Monthly Operating Costs per Capita	\$8	\$9	\$9	\$9	\$10	\$10	\$10

Parks & Recreation Fund Revenue & Expenditure Trends



2010-2011 Budget Highlights:

- Beginning in FY 2010, debt service is paid on the FFCO debt issued for the FY 2009 construction of wading pools and restrooms at Willamette and Hammerle parks.
- Funds are specially budgeted for the City of West Linn to take over management of the West Linn Farmer’s Market in Summer 2010.
- Continued support for parks volunteers (Mary S. Young invasive species removal efforts, etc.) is included in the budget.
- The \$200,000 identified in FY 2009 as excess property tax revenues and earmarked by the City Council in 2008 for Fields Bridge Park restrooms rolls over to FY 2010.

2010-2011 Capital Considerations:

- A total of \$1.3 million of capital funding is budgeted in FY 2010 and FY 2011 in the Parks & Recreation Fund
- Specific capital projects to be determined at a collaborative meeting between the City Council, Parks Board, and staff on May 4, 2009.



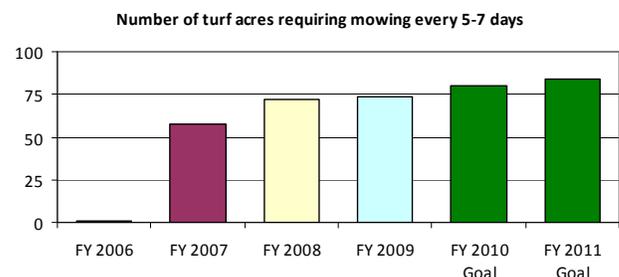
2009 Accomplishments:

- Constructed replacement restrooms and wading pools at Hammerle and Willamette Parks.
- Continued to work with volunteers to remove invasive species and renovate trails.
- Worked with various partners on projects:
 - ◊ Youth baseball on dugouts at Field Bridge Park;
 - ◊ West Linn High School to develop a “place to reflect” at Fields Bridge Park.
 - ◊ Partners to develop the Willamette Meteorite Trail at Fields Bridge Park.
 - ◊ Willamette Centennial Committee to develop the Centennial Trail in Willamette Park and to re-develop medians in the Business District.
 - ◊ Friends of the Mclean House to implement significant landscape improvements
- Upgraded security improvements at skate park.
- Received a grant to conduct a hydrological study for the Cedaroak Boat Ramp area.
- Worked with a committee to select the artist and art for the City’s first public art piece.
- Offered approximately 750 recreation programs, special events, and classes.
- Coordinated or facilitated many special events throughout the City.

2010-2011 Goals & Performance Measure:

- **COUNCIL GOAL:** Study site options for potential aquatic center.
- **COUNCIL GOAL:** Develop a five-year capital plan with City Council approval and buy-in.
- Continuing the development of community-wide events.

Continue to provide optimal parks maintenance service at the growing number of West Linn parks and open spaces so West Linn parks and open spaces are clean, useable, accessible, and efficiently managed:



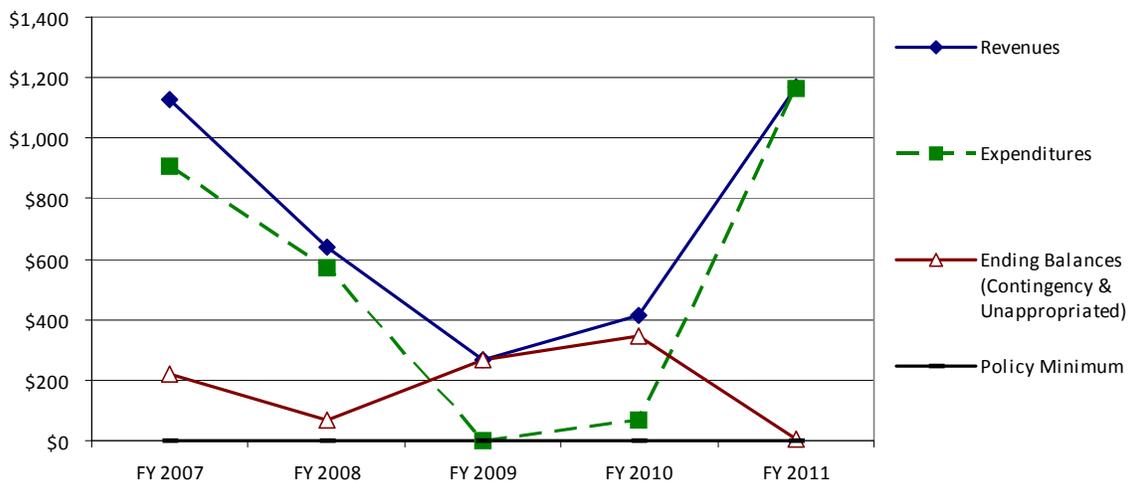
Note: Data not available for FY06.

The Parks Systems Development Charges (SDC) Department of the SDC Fund accounts for the city's collection and expenditure of park system development charges. A system development charge is a one-time fee imposed on new development and some types of redevelopment. The fee is intended to recover a fair share of the costs of existing and planned park infrastructure that provide capacity to serve new growth.

SDC Fund - Parks Summary

	Actual	Actual	Budget	Estimate	<i>Proposed Biennial Budget</i>		
	FY 2007	FY 2008	FY 2009	FY 2009	FY 2010	FY 2011	Total
Resources							
Beginning Fund Balance	\$ 666	\$ 220	\$ 50	\$ 68	\$ 265	\$ 346	\$ 265
Interest	24	28	-	25	26	27	53
Intergovernmental	-	-	-	-	-	667	667
Systems Development Charges	436	394	144	172	125	129	254
Total Resources	\$ 1,126	\$ 642	\$ 194	\$ 265	\$ 416	\$ 1,169	\$ 1,239
Requirements							
Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Materials & Services	11	2	-	-	10	10	20
Transfers to Other Funds	11	-	-	-	20	20	40
Capital Outlay	884	572	75	-	40	1,135	1,175
Contingency	-	-	119	-	346	4	4
Unappropriated Ending Fund Balance	220	68	-	265	-	-	-
Total Requirements	\$ 1,126	\$ 642	\$ 194	\$ 265	\$ 416	\$ 1,169	\$ 1,239

SDC Fund - Parks Revenue & Expenditure Trends



2010-2011 Budget Highlights:

- The FY 2010 budget includes funding for the Paths and Trails Master Plan (\$40,000).
- The FY 2011 budget includes funding for the completion of the Paths and Trails Master Plan (\$35,000), as well as the expense related to the Savanna Oaks property acquisition (see Capital Considerations for more detail →).

2010-2011 Capital Considerations:

- Capital projects in this area must meet certain capacity-increasing SDC requirements
- A total of \$1.1 million of capital funding is budgeted to cover the possible Savanna Oaks acquisition.
- This capital acquisition is contingent upon receipt of two-thirds of the funding coming from the following potential intergovernmental grant sources: \$333,000 from Metro; \$333,000 from State of Oregon
- An additional \$75,000 of capital funding is budgeted for the completion of the Paths and Trails Master Plan.

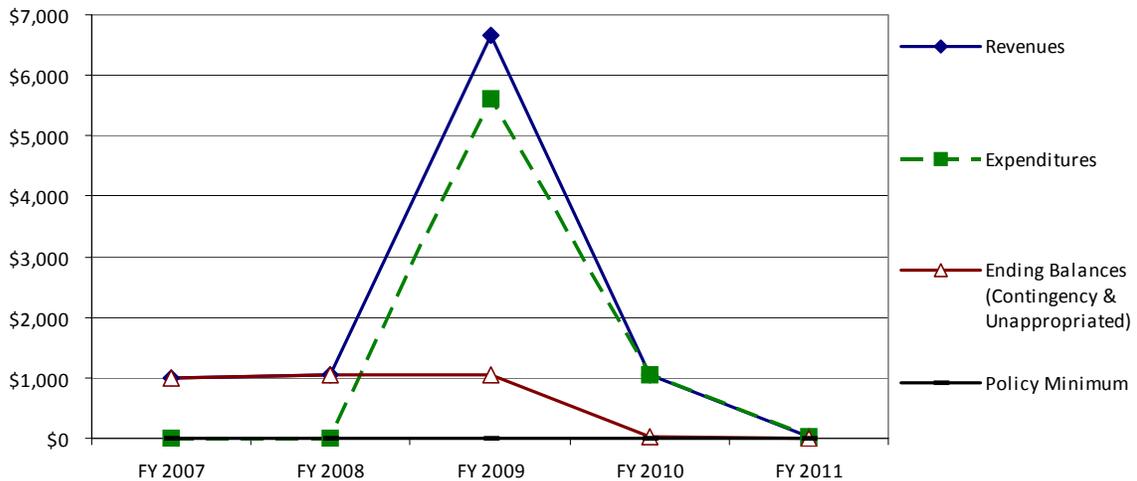


The Park Bond Fund accounts for voter approved general obligation bond funds for the acquisition of land and construction of park facilities, as well as the interest earned on bond funds. Park Bond funds will be used to acquire suitable property, and plan for construction that is consistent with the bond approval.

Parks Bond Fund Summary

	Actual FY 2007	Actual FY 2008	Budget FY 2009	Estimate FY 2009	Proposed Biennial Budget		
					FY 2010	FY 2011	Total
Resources							
Beginning Fund Balance	\$ 955	\$ 1,006	\$ 972	\$ 1,049	\$ 1,046	\$ 20	\$ 1,046
Interest	51	43	40	40	10	-	10
Debt Proceeds	-	-	-	5,569	-	-	-
Total Resources	\$ 1,006	\$ 1,049	\$ 1,012	\$ 6,658	\$ 1,056	\$ 20	\$ 1,056
Requirements							
Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Materials & Services	-	-	-	72	20	20	40
Refunded Bonds	-	-	-	4,993	-	-	-
Transfers to Other Funds	-	-	-	-	-	-	-
Capital Outlay	-	-	1,012	547	1,016	-	1,016
Contingency	-	-	-	-	-	-	-
Unappropriated Ending Fund Balance	1,006	1,049	-	1,046	20	-	-
Total Requirements	\$ 1,006	\$ 1,049	\$ 1,012	\$ 6,658	\$ 1,056	\$ 20	\$ 1,056

Parks Bond Fund Revenue & Expenditure Trends



2010-2011 Budget Highlights:

- In FY 2009, the expense for the Willamette and Hammerle park wading pools and restroom projects was f paid from this fund.
- Also in FY 2009, the prior 1998 and 1999 bond issues were refunded, thus, the “Debt Proceeds” and “Refunded Bond” expenses are shown in this worksheet.
- Additional capital expenses from this fund in FY 2009 included \$47,000 for the Cedaroak, hydrology study, the Hidden Springs/Palomino Trail survey, and equipment costs.

2010-2011 Capital Considerations:

- A total of \$1.1 million of capital funding is budgeted in FY 2010 and FY 2011 in the Parks Bond fund, the majority of which will be spent on land acquisition for an aquatic center and site design.
- Specific capital projects from the remaining funds to be determined at a collaborative meeting between the City Council, Parks Board, and staff on May 4, 2009.



Building Inspections Fund

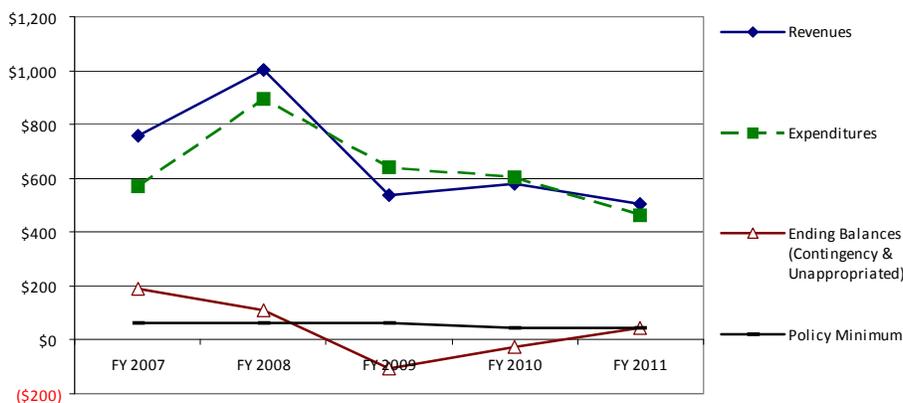
The Building Inspection Fund is a special revenue fund used to account for West Linn's building inspection program. The fund was created to specifically account for all building inspection responsibilities from a single cost center budget fund. The principal sources of revenue include building permit fees and plan review charges. The Building Inspections division is completely self-supported through the collection of permit fees.

Building Inspections Fund Summary

	Actual	Actual	Budget	Estimate	Proposed Biennial Budget		
	FY 2007	FY 2008	FY 2009	FY 2009	FY 2010	FY 2011	Total
Resources							
Beginning Fund Balance	\$ 49	\$ 191	\$ 70	\$ 109	\$ -	\$ 81	\$ -
Intergovernmental	12	-	-	-	-	-	-
Fees & Charges	696	634	678	426	365	423	788
Interest	3	3	2	1	-	-	-
Miscellaneous	-	2	30	1	-	-	-
Debt Proceeds	-	175	-	-	-	-	-
Transfers from Other Funds	-	-	-	-	214	-	214
Total Resources	\$ 760	\$ 1,005	\$ 780	\$ 537	\$ 579	\$ 504	\$ 1,002
Requirements							
Personal Services	\$ 377	\$ 392	\$ 428	\$ 395	\$ 277	\$ 254	\$ 531
Materials & Services	38	33	36	28	29	30	59
Debt Service	13	263	77	77	121	-	121
Transfers to Other Funds	141	183	142	142	71	73	144
Capital Outlay	-	25	26	-	-	-	-
Contingency	-	-	71	-	28	28	28
Unappropriated Deficit Reserve	-	-	-	-	105	105	105
Unappropriated Ending Fund Balance	191	109	-	(105)	(52)	14	14
Total Requirements	\$ 760	\$ 1,005	\$ 780	\$ 537	\$ 579	\$ 504	\$ 1,002
Budgeted Positions (in FTEs)	5.0	5.0	5.0	5.0	2.75	2.5	2.5
Monthly Operating Costs per Capita	\$2	\$3	\$2	\$2	\$2	\$1	\$1

Note: A negative ending fund balance cannot be rebudgeted as a resource in the subsequent year. So the estimated deficit of \$105,000 at the end of FY 2009 is properly shown as a deficit reserve on a separate reserve line, which will clear to zero at the end of the biennium.

Building Inspections Fund Revenue & Expenditure Trends



2010-2011 Budget Highlights:

- This fund continues to have difficulties as a result of the slow down in building permits and plan review.
- As a cost saving measure, the Building Official position is reduced to 0.75 FTE in FY 2010, and to 0.5 FTE in FY 2011.
- Debt service on the earlier loan to this fund has a scheduled balloon payment in July 2009 and the budget pays it off with the subsidy transfer from the General Fund in FY 2010.
- A negative fund balance cannot be rebudgeted as a resource in the subsequent budget year. The estimated current year deficit of (\$105,000) is properly shown as a deficit reserve expense in FY 2010, which clears to zero at the end of the biennium.

2010-2011 Capital Considerations:

- Building Inspections does not have Capital funds budgeted in 2010 or 2011.

2009 Accomplishments:

- Met all objectives related to plan review for residential, complex commercial, and commercial construction 98 percent of the time and exceeded it by one-week 95 percent of the time.
- Met all objective related to residential and commercial plumbing and mechanical permits at least 98 percent of the time.
- Same day inspection for request made by 7 a.m. accomplished 98 percent of the time and honored a.m./p.m. preference 90 percent of the time.
- Provided consultation with citizens within 24 hours of request 100 percent of the time.
- Staff completed training courses that ensure our staff can provide the best inspection, plan review and customer service possible.
- Began participating in a State sponsored limited e-permitting program that allows licensed contractors to apply for and receive permission to begin work on plumbing and mechanical installation that do not require any plan review.

2010-2011 Goals:

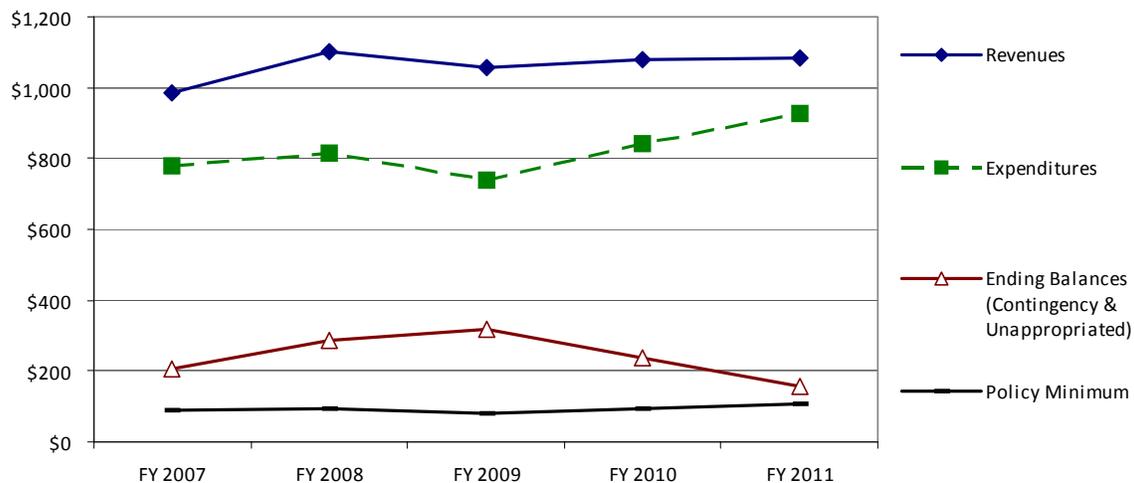
- Provide inspections and plan reviews on all structures in West Linn for compliance with applicable codes and ordinances.
- Issue permits in a timely manner to adhere to structural, mechanical, and plumbing codes.
- Issue simple residential plumbing and mechanical permits over the internet or over the counter; issue commercial plumbing and mechanical permits within three business days.
- Participate in the expansion of the State sponsored e-permitting program.
- Ensure that the Municipal Code automatically adopts the State mandated Specialty Codes.
- Adopt an ICC published "Existing Building Code" for use on existing or historic buildings where the strict adherence to the current codes is impractical.
- Provide the City Council with information so that they can determine if the City should adopt an ordinance to require automatic fire-sprinklers in all new residential structures.

The Planning Fund is a special revenue fund. It is 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 and beginning in FY 2011, a portion of cable 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 building inspection program; transfers from other funds for planning related services for infrastructure systems; and a transfer from the General Fund.

Planning Fund Summary

	Actual	Actual	Budget	Estimate	Proposed Biennial Budget		
	FY 2007	FY 2008	FY 2009	FY 2009	FY 2010	FY 2011	Total
Resources							
Beginning Fund Balance	\$ -	\$ 206	\$ 57	\$ 288	\$ 318	\$ 238	\$ 318
Intergovernmental	202	222	216	216	220	224	444
Franchise Fees	129	114	119	115	121	177	298
Fees & Charges	238	204	244	100	110	121	231
Interest	-	-	3	1	1	1	2
Miscellaneous	2	6	15	1	1	1	2
Transfers from Other Funds	414	350	336	337	307	323	630
Total Resources	\$ 985	\$ 1,102	\$ 990	\$ 1,058	\$ 1,078	\$ 1,085	\$ 1,925
Requirements							
Personal Services	\$ 442	\$ 510	\$ 528	\$ 507	\$ 581	\$ 663	\$ 1,244
Materials & Services	144	117	167	36	57	59	116
Transfers to Other Funds	193	187	197	197	202	207	409
Capital Outlay	-	-	-	-	-	-	-
Contingency	-	-	98	-	120	120	120
Unappropriated Ending Fund Balance	206	288	-	318	118	36	36
Total Requirements	\$ 985	\$ 1,102	\$ 990	\$ 1,058	\$ 1,078	\$ 1,085	\$ 1,925
Budgeted Positions (in FTEs)	5.5	5.5	5.5	5.5	6.5	6.5	6.5
Monthly Operating Costs per Capita	\$3	\$3	\$3	\$3	\$3	\$3	\$3

Planning Fund Revenue & Expenditure Trends



2010-2011 Budget Highlights:

- **COUNCIL GOAL:** Funding is included for the addition of an associate planner (1.0 FTE) to focus on neighborhood and historic preservation issues.
- Funding for this position in FY 2011 comes from a portion of cable television franchise fees as revenue to the Planning Fund.
- The additional FTE position correspondingly reduces the amount of “Materials & Services” expenses related to consulting services for neighborhood or historic resource planning.

2010-2011 Capital Considerations:

- Planning does not have Capital funds budgeted in FY 2010 or FY 2011.

2009 Accomplishments:

- Adopted Code amendments to improve habitat protections along rivers.
- Monitored and provided input into Metro’s Urban and Rural Reserves process.
- Adopted amendments to the Comprehensive Plan and Code in conjunction with the updated Transportation Systems Plan (TSP).
- Adopted extensive CompPlan Policies and Code amendments in accordance with mandated Transportation Planning Rule (TPR) requirements.
- Adopted Goal 5 Wildlife Habitat Inventory and related Plan amendments.
- Adopted the Sunset Neighborhood Plan.
- Adopted an updated Imagine West Linn document.
- Fully implemented timesheet recording process for greater accountability and recovery of fees.
- Established a new Commission for Citizen Involvement (CCI) advisory body to improve citizen involvement in the land use process.

2010-2011 Goals:

- **COUNCIL GOAL:** Proactively engage in Metro’s Urban and Rural Reserve process to advocate for the City’s interests in the Stafford Triangle.
- **COUNCIL GOAL:** Approve CDC amendments including: a regulatory code package, Historic District modifications, amendments to Chapter 32.
- **COUNCIL GOAL:** Amend the Comprehensive Plan to incorporate the updated Imagine West Linn and Sustainable West Linn Strategic Plan.
- Continue work on National Register District designation, complete expanded historical resources survey, adopt inventory of Historic Landmark Structures into the Code.
- Implement specific recommended action measures found in adopted neighborhood plans.
- **COUNCIL GOAL:** Adopt amendments to the Code and City engineering practices to implement strategies to promote more sustainable practices.
- Implement improvements to the City’s land use review process to provide highest accuracy and consistency in development and permit reviews.
- **COUNCIL GOAL:** Utilize alternative outreach methods to provide citizens with more access, information and improve communications.

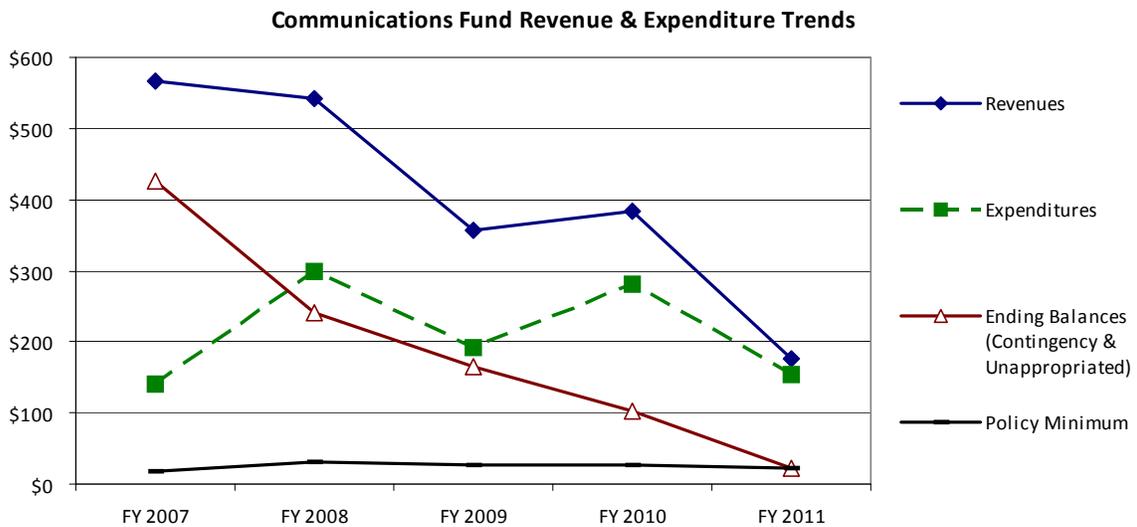
Communications Fund

The Communications Fund is a special revenue fund used to account for the city's external communications, including print, web, and government access cable television channels on which council and city committee meetings and events are televised. The primary source of revenue include a portion of the city's cable television franchise fee, which is directly passed through to the Willamette Falls Television Studio in FY 2010 and will be used for a fee-for-service relationship with Willamette Falls Television Studio in FY 2011.

Communications Fund Summary

	Actual	Actual	Budget	Estimate	Proposed Biennial Budget		
	FY 2007	FY 2008	FY 2009	FY 2009	FY 2010	FY 2011	Total
Resources							
Beginning Fund Balance	\$ 317	\$ 426	\$ 292	\$ 241	\$ 164	\$ 103	\$ 164
Franchise Fees	232	98	101	101	206	59	265
Interest	18	17	13	14	14	14	28
Total Resources	\$ 567	\$ 541	\$ 406	\$ 356	\$ 384	\$ 176	\$ 457
Requirements							
Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Materials & Services	113	207	216	180	181	153	334
Transfers to Other Funds	3	62	-	-	-	-	-
Capital Outlay	25	31	45	12	100	-	100
Contingency	-	-	145	-	15	15	15
Unappropriated Ending Fund Balance	426	241	-	164	88	8	8
Total Requirements	\$ 567	\$ 541	\$ 406	\$ 356	\$ 384	\$ 176	\$ 457

Budgeted Positions (in FTEs)	-	-	-	-	-	-	-
Monthly Operating Costs per Capita	\$0	\$1	\$1	\$1	\$1	\$1	\$1



2010-2011 Budget Highlights:

- The FY 2010 budget includes \$106,000 for Willamette Falls Television as direct pass-through funds from cable franchise fees.
- Similar to Damascus, Clackamas County, Wilsonville, and Milwaukie, West Linn will enter into a fee-for-service contract for the same level of service with Willamette Falls Television in FY 2011, lowering the annual payment to Willamette Falls television to \$55,000.
- Funds for the web site (\$45,000) and print communications (\$30,000) are also budgeted in this fund in both fiscal years.
- In FY 2011, cable franchise fees previously received in this fund are directed to the Planning Fund to pay for the additional neighborhood and historic resources planner position.

2010-2011 Capital Considerations:

- An investment of \$100,000 is budgeted in FY 2010 from the one-time “Public, Education, and Government” (PEG) funds for sound, camera, and lighting upgrades in the Council Chambers.
- Additional Chambers upgrades include a wall-mounted camera that is operated by wall switch so Neighborhood Associations and Citizen Advisory Groups can tape and replay their meetings for added transparency.



2009 Accomplishments:

- Broadcast of 92 government access programs.
- First phase of implementation of updated City web site (<http://westlinnoregon.gov>).
- Minor modifications made to Council Chamber audio equipment.

2010-2011 Goals:

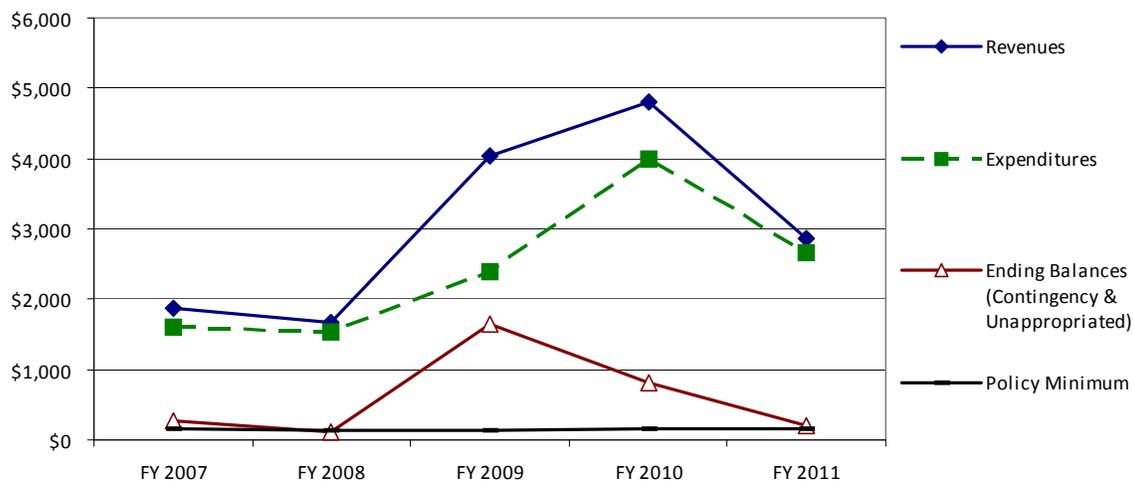
- **COUNCIL GOAL:** Provide a variety of communications opportunities via television, paper, and electronic formats.
- Continued, uninterrupted live and replayed broadcast of all government access programs.
- Continued updates and implementation of City web site, including interactive land use research and online bill pay.
- Offer option to Neighborhood Associations and Citizen Advisory Groups to videotape and air their meetings for added transparency.
- Cost effective capital updates to the West Linn City Council chamber audio-visual equipment.

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.

Streets Fund Summary

	Actual	Actual	Budget	Estimate	Proposed Biennial Budget		
	FY 2007	FY 2008	FY 2009	FY 2009	FY 2010	FY 2011	Total
Resources							
Beginning Fund Balance	\$ 146	\$ 270	\$ 72	\$ 124	\$ 1,654	\$ 821	\$ 1,654
Intergovernmental - Gas Tax	1,130	1,058	1,075	1,013	1,129	1,185	2,314
Intergovernmental - Grant	-	-	293	-	293	-	293
Intergovernmental - Stimulus	-	-	-	-	900	-	900
Fees & Charges - Street Maint Fee	-	235	714	694	735	757	1,492
Franchise Fees	551	64	68	65	67	69	136
Interest	6	8	6	6	6	6	12
Miscellaneous	31	26	9	102	20	20	40
Debt Proceeds	-	-	2,000	2,030	-	-	-
Total Resources	\$ 1,864	\$ 1,661	\$ 4,237	\$ 4,034	\$ 4,804	\$ 2,858	\$ 6,841
Requirements							
Personal Services	\$ 440	\$ 471	\$ 434	\$ 440	\$ 426	\$ 447	\$ 873
Materials & Services	554	447	516	521	576	594	1,170
Debt Service - Series 2009	-	-	-	-	151	151	302
Transfers to Other Funds	458	514	719	719	671	659	1,330
Capital Outlay	142	105	2,293	700	2,159	800	2,959
Contingency	-	-	275	-	150	155	155
Unappropriated Ending Fund Balance	270	124	-	1,654	671	52	52
Total Requirements	\$ 1,864	\$ 1,661	\$ 4,237	\$ 4,034	\$ 4,804	\$ 2,858	\$ 6,841
Budgeted Positions (in FTEs)	5.0	5.0	5.0	5.0	5.0	5.0	5.0
Monthly Operating Costs per Capita	\$5	\$5	\$6	\$6	\$6	\$6	\$6

Streets Fund Revenue & Expenditure Trends



2010-2011 Budget Highlights

- Gas tax revenue is projected at steady levels through FY 2011.
- The receipt of the \$900,000 in federal stimulus and \$300,000 in ODOT grant funding is reflected in FY 2010.
- The monthly street maintenance fee is increased by five percent per year, consistent with other utility increases and inflation.:

2010-2011 Capital Considerations:

- A total of \$3 million of capital is estimated to be available in the coming biennium for street improvement projects
- \$2 million of funding in this area came from a bond sale in the FY 2009 where staff estimates \$700,000 will be spent by June 2009
- \$900,000 of stimulus funding was received to improve Salamo Road
- \$300,000 of grant monies is estimated to be received in FY 2010 for improvements to the Blankenship Sidewalk projects



2009 Accomplishments:

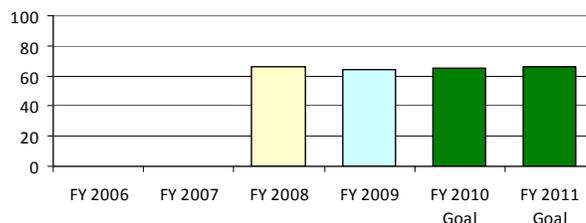
- Constructed new Pedestrian Crossing and ADA Ramps on Hidden Springs Rd. and Santa Anita Dr.
- Repaired 6,600 sq. ft. of street repairs on streets to be slurry sealed.
- Replaced 30 outdated Stop signs with new 30 inch Hi-Intensity signs as per MUTCD requirement
- Installed new Pedestrian Crosswalk at Fields Bridge Park pathway on Willamette Falls Dr.
- Corrected two street drainage issues that were causing property and street damage.
- Replaced ten trees in Salamo Rd. medians that were either ice damaged or in poor health.

2010-2011 Goals & Performance Measure:

- Continue to maintain roads and right of ways to a quality standard.
- Continue contracted street maintenance work on crack sealing, slurry sealing and overlays.
- Replace Thermo-Plastic street legends on newly paved streets.
- Continue updating street signs to meet the 2012 Retroreflectivity Implementation Plan.
- Install handicap ramps and improve de-icing equipment.

Continue to improve the City's Pavement Condition Index (PCI) through targeted maintenance projects:

Pavement Condition Index (PCI) for West Linn streets



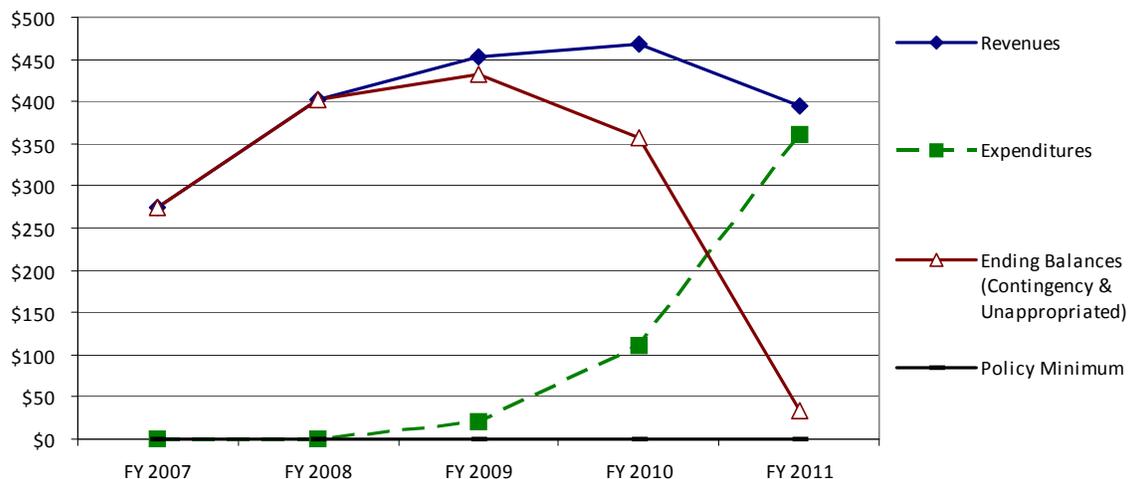
Note: Data not available for FY06-FY07.

The Streets Systems Development Charges (SDC) Department of the SDC Fund accounts for the city's collection and expenditure of streets system development charges. A system development charge is a one-time fee imposed on new development and some types of redevelopment. The fee is intended to recover the full share of the costs of existing and planned streets infrastructure that provide capacity to serve new growth.

SDC Fund - Streets Summary

	Actual FY 2007	Actual FY 2008	Budget FY 2009	Estimate FY 2009	Proposed Biennial Budget		
					FY 2010	FY 2011	Total
Resources							
Beginning Fund Balance	\$ 16	\$ 274	\$ 309	\$ 402	\$ 433	\$ 358	\$ 433
Interest	4	15	8	15	15	15	30
Systems Development Charges	254	113	-	36	20	21	41
Total Resources	\$ 274	\$ 402	\$ 317	\$ 453	\$ 468	\$ 394	\$ 504
Requirements							
Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Materials & Services	-	-	-	-	10	10	20
Transfers to Other Funds	-	-	20	20	-	-	-
Capital Outlay	-	-	-	-	100	350	450
Contingency	-	-	297	-	358	34	34
Unappropriated Ending Fund Balance	274	402	-	433	-	-	-
Total Requirements	\$ 274	\$ 402	\$ 317	\$ 453	\$ 468	\$ 394	\$ 504

SDC Fund - Streets Revenue & Expenditure Trends



2010-2011 Budget Highlights:

- Budgets are maintained at current levels.

2010-2011 Capital Considerations:

- Capital funds are budgeted for a Santa Anita street widening project.

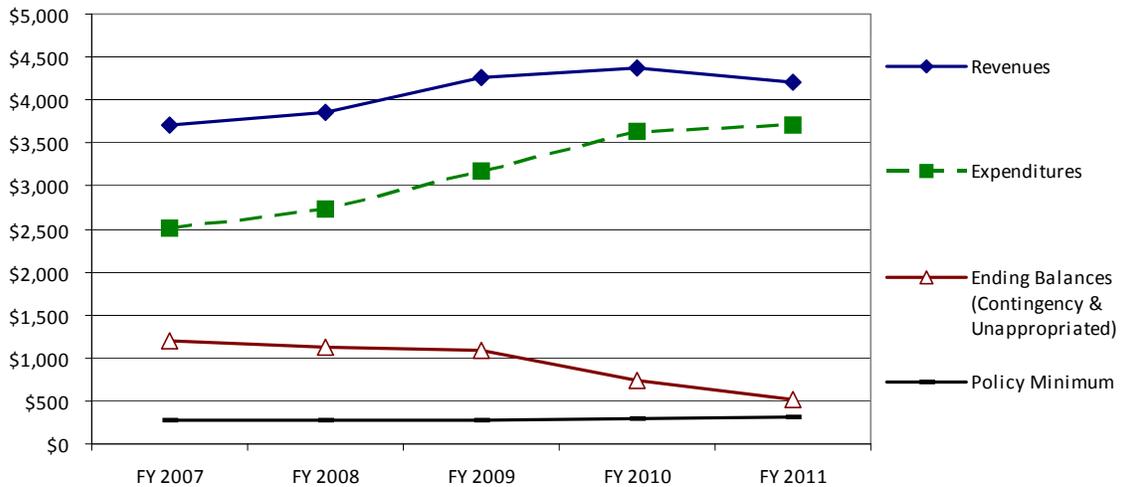


The Water Fund is an enterprise fund used to account for the maintenance and operation of the city water utility. All water related revenue and expenditures, including capital replacement, are included in this fund. Capital expansion projects are accounted for in the SDC fund.

Water Fund Summary

	Actual	Actual	Budget	Estimate	Proposed Biennial Budget		
	FY 2007	FY 2008	FY 2009	FY 2009	FY 2010	FY 2011	Total
Resources							
Beginning Fund Balance	\$ 655	\$ 1,207	\$ 1,147	\$ 1,123	\$ 1,087	\$ 743	\$ 1,087
Fees & Charges	2,926	2,586	3,113	3,045	3,197	3,382	6,579
Interest	20	25	40	40	41	42	83
Miscellaneous	32	29	74	45	46	47	93
Transfers from Other Funds	80	-	-	-	-	-	-
Total Resources	\$ 3,713	\$ 3,847	\$ 4,374	\$ 4,253	\$ 4,371	\$ 4,214	\$ 7,842
Requirements							
Personal Services	\$ 580	\$ 596	\$ 511	\$ 541	\$ 602	\$ 634	\$ 1,236
Materials & Services	1,206	1,234	1,428	1,348	1,420	1,462	2,882
Debt Service	150	151	154	153	154	150	304
Transfers to Other Funds	561	617	1,027	1,027	1,112	1,117	2,229
Capital Outlay	9	126	540	97	340	340	680
Contingency	-	-	563	-	592	360	360
Unappropriated Ending Fund Balance	1,207	1,123	151	1,087	151	151	151
Total Requirements	\$ 3,713	\$ 3,847	\$ 4,374	\$ 4,253	\$ 4,371	\$ 4,214	\$ 7,842
Budgeted Positions (in FTEs)	6.0	6.0	6.0	6.0	6.0	6.0	6.0
Monthly Operating Costs per Capita	\$9	\$9	\$11	\$10	\$11	\$11	\$11

Water Fund Revenue & Expenditure Trends



2010-2011 Budget Highlights:

- Revenue estimates in the Water Fund for user fees assume a five percent rate increase on January 1, 2010 and January 1, 2011.
- Rate increases have been endorsed and unanimously supported by the Utility Advisory Board.
- All other expenses are consistent with prior year budgets, and routine maintenance and replacement projects are funded in this biennial budget.

2010-2011 Capital Considerations:

- \$680,000 of capital funding is budgeted in the Water Fund related to water line improvement projects throughout the City .
- \$150,000 is earmarked for the recoating and cathodic protection of the Bland Reservoir .
- \$350,000 of the total capital funding is directly related to waterline replacement projects.
- \$60,000 of capital funding is included for scheduled vehicle replacement.



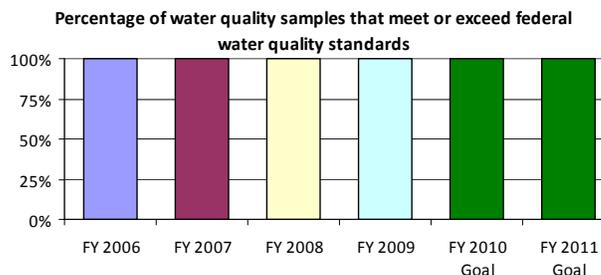
2009 Accomplishments:

- Completed Water System Master Plan.
- Repaired I-205 (Abernethy Bridge) water transmission main.
- Replaced telemetry at Public Works Operations, Rosemont Tower, and Bland Reservoir.
- Division Street pump station improvements to provide greater City control of system.

2010-2011 Goals & Performance Measures:

- **COUNCIL GOAL:** Complete Water Rate study.
- Implement Water System Master Plan.
- Contract and manage waterline replacements.
- Contract design for Bolton Reservoir replacement.
- Contract and manage Bland Reservoir recoating and cathodic protection project.

Always provide clean and good-tasting water via an efficiently maintained and operated water system:



The Water Systems Development Charges (SDC) Department of the SDC Fund accounts for the city's collection and expenditure of water system development charges. A system development charge is a one-time fee imposed on new development and some types of redevelopment. The fee is intended to recover the full share of the costs of existing and planned water infrastructure that provide capacity to serve new growth.

SDC Fund - Water Summary

	Actual	Actual	Budget	Estimate	<i>Proposed Biennial Budget</i>		
	FY 2007	FY 2008	FY 2009	FY 2009	FY 2010	FY 2011	Total
Resources							
Beginning Fund Balance	\$ 577	\$ 790	\$ 977	\$ 1,052	\$ 1,177	\$ 1,146	\$ 1,177
Interest	26	42	32	25	26	27	53
Systems Development Charges	325	314	206	135	68	70	138
Total Resources	\$ 928	\$ 1,146	\$ 1,215	\$ 1,212	\$ 1,271	\$ 1,243	\$ 1,368
Requirements							
Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Materials & Services	-	-	-	-	10	10	20
Transfers to Other Funds	91	8	15	15	15	16	31
Capital Outlay	47	86	450	20	100	1,100	1,200
Contingency	-	-	750	-	1,146	117	117
Unappropriated Ending Fund Balance	790	1,052	-	1,177	-	-	-
Total Requirements	\$ 928	\$ 1,146	\$ 1,215	\$ 1,212	\$ 1,271	\$ 1,243	\$ 1,368

2010-2011 Budget Highlights:

- Budgets are maintained at current levels.

2010-2011 Capital Considerations:

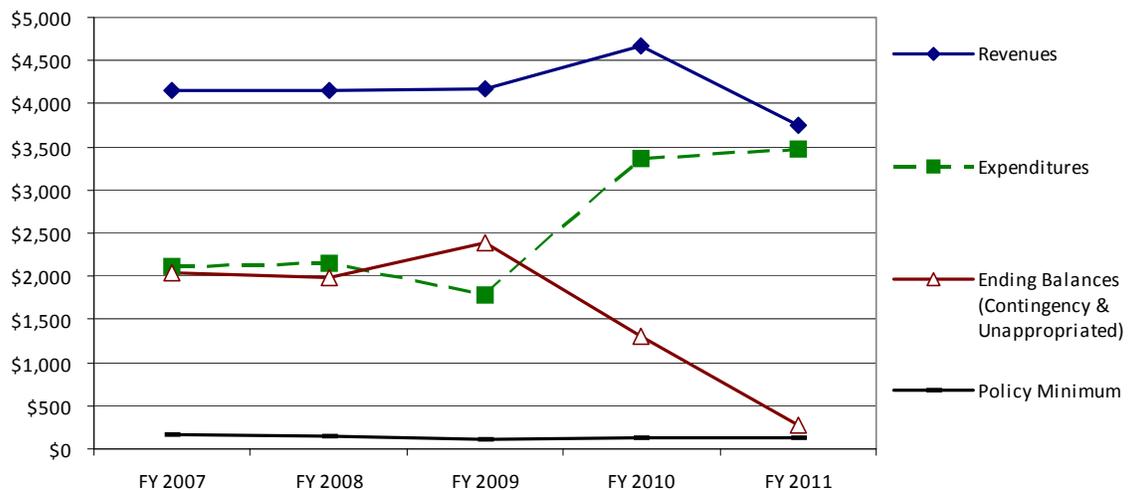
- Capital projects in this area must meet certain capacity-increasing SDC requirements.
- A total of \$1.2 million of capital funding is budgeted in the biennium for Water-SDC eligible projects.

The Environmental Services Fund is an enterprise fund used to account for the maintenance and operation of the city's sewer and surface 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.

Environmental Services Fund Summary

	Actual	Actual	Budget	Estimate	Proposed Biennial Budget		
	FY 2007	FY 2008	FY 2009	FY 2009	FY 2010	FY 2011	Total
Resources							
Beginning Fund Balance	\$ 1,719	\$ 2,044	\$ 1,927	\$ 1,992	\$ 2,388	\$ 1,309	\$ 2,388
Licenses & Permits	36	26	30	30	31	32	63
Fees & Charges - Sanitary Sewer	1,630	1,412	1,711	1,490	1,565	1,668	3,233
Fees & Charges - Surface Water	561	511	600	540	567	620	1,187
Interest	90	84	60	60	62	64	126
Miscellaneous	18	71	56	56	57	58	115
Transfers from Other Funds	106	-	-	-	-	-	-
Total Resources	\$ 4,160	\$ 4,148	\$ 4,384	\$ 4,168	\$ 4,670	\$ 3,751	\$ 7,112
Requirements							
Personal Services	\$ 796	\$ 718	\$ 539	\$ 443	\$ 497	\$ 527	\$ 1,024
Materials & Services	266	315	394	274	313	322	635
Transfers to Other Funds	775	1,019	932	932	1,051	1,119	2,170
Capital Outlay	279	104	980	131	1,500	1,500	3,000
Contingency	-	-	1,539	-	1,267	241	241
Unappropriated Ending Fund Balance	2,044	1,992	-	2,388	42	42	42
Total Requirements	\$ 4,160	\$ 4,148	\$ 4,384	\$ 4,168	\$ 4,670	\$ 3,751	\$ 7,112
Budgeted Positions (in FTEs)	6.0	6.0	6.0	6.0	5.0	5.0	5.0
Monthly Operating Costs per Capita	\$6	\$7	\$6	\$6	\$6	\$7	\$7

Environmental Services Fund Revenue & Expenditure Trends



2010-2011 Budget Highlights:

- Revenue estimates in the Environmental Services Fund for user fees assume a five percent rate increase on January 1, 2010 and January 1, 2011.
- Rate increases have been endorsed and unanimously supported by the Utility Advisory Board.
- Budgets are maintained at current levels.

2010-2011 Capital Considerations:

- A total of \$3 million of capital is budgeted in the biennium for sewer and surface water projects.
- Approximately \$2.16 million is available for sewer line improvement projects.
- Approximately \$840,000 is available for surface water improvement projects .
- \$500,000 of capital funding is directly related to sewer pipeline replacement or rehab.
- \$500,000 relates to sewer pip lining rehabilitation projects.
- \$500,000 relates to surface water culvert projects.
- \$50,000 of capital funding is included for scheduled replacement of a utility truck.



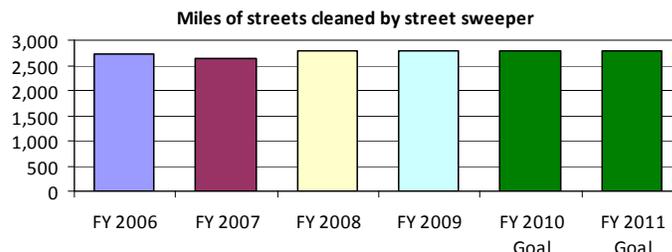
2009 Accomplishments:

- Performed maintenance on more than,400 catch basins, 150 pollution control manholes, and 40 ponds all in an effort to stay within the NPDES permit.
- Continued work on clearing City maintained drainage ways of invasive weeds and replanting with natives.
- Cleaned more than 1/3 of the City’s pipes, kept the pump stations in good working order and helped citizens with service line issues.
- Complied with existing NPDES permit, including stream testing, public outreach and education.
- Completed and submitted all the required documentation for new NPDES permit and new implementation plan.
- Enforced existing storm regulations and erosion requirements.

2010-2011 Goals & Performance Measures:

- Replace 1,000 feet of undersized sewer lines. Line more than 5,000 feet of sewer line to reduce inflow and infiltration.
- Continue to replace culvert pipes with box culverts where possible for fish passage.
- Continue required testing of the City streams, provide public outreach and education.
- Implement new environmental laws and requirements through the City Codes and work closely with Building and Planning Departments.

Continue to provide routine and timely street sweeping service to provide an aesthetically pleasant community and to remove debris that can infiltrate catch basins:

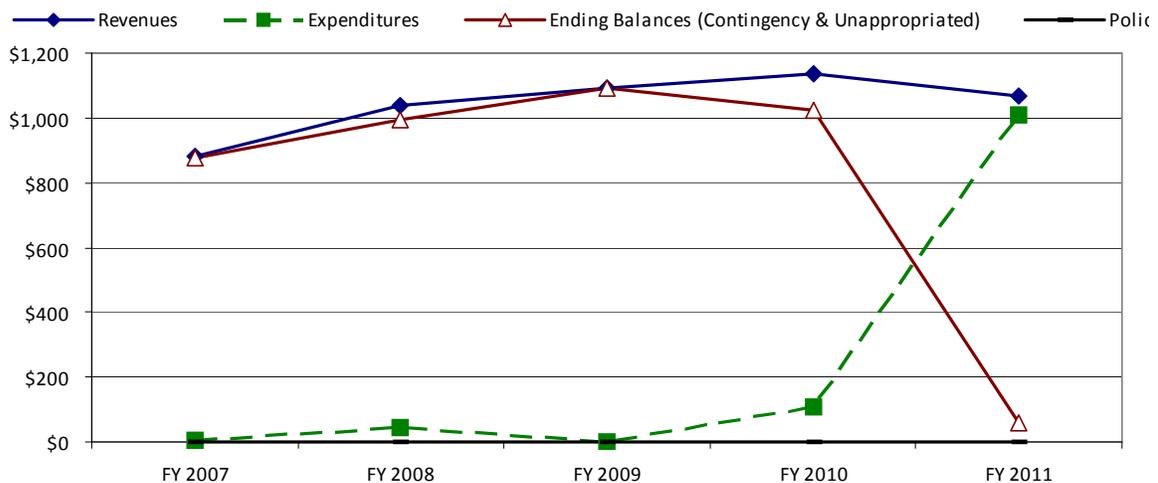


The Sewer Systems Development Charges (SDC) Department of the SDC Fund accounts for the city's collection and expenditure of sewer system development charges. A system development charge is a one-time fee imposed on new development and some types of redevelopment. The fee is intended to recover the full share of the costs of existing and planned sewer infrastructure that provide capacity to serve new growth.

SDC Fund - Sewer Summary

	Actual	Actual	Budget	Estimate	Proposed Biennial Budget		
	FY 2007	FY 2008	FY 2009	FY 2009	FY 2010	FY 2011	Total
Resources							
Beginning Fund Balance	\$ 691	\$ 876	\$ 974	\$ 995	\$ 1,094	\$ 1,026	\$ 1,094
Interest	36	38	24	10	10	10	20
Systems Development Charges	154	125	95	89	32	33	65
Total Resources	\$ 881	\$ 1,039	\$ 1,093	\$ 1,094	\$ 1,136	\$ 1,069	\$ 1,179
Requirements							
Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Materials & Services	-	-	-	-	10	10	20
Transfers to Other Funds	5	7	-	-	-	-	-
Capital Outlay	-	37	745	-	100	1,000	1,100
Contingency	-	-	348	-	1,026	59	59
Unappropriated Ending Fund Balance	876	995	-	1,094	-	-	-
Total Requirements	\$ 881	\$ 1,039	\$ 1,093	\$ 1,094	\$ 1,136	\$ 1,069	\$ 1,179

SDC Fund - Sewer Revenue & Expenditure Trends



2010-2011 Budget Highlights:

- Budgets are maintained at current levels.

2010-2011 Capital Considerations:

- Capital projects in this area must meet certain capacity-increasing SDC requirements.
- A total of \$1.1 million of capital funding is budgeted in the biennium for Sewer-SDC eligible projects.

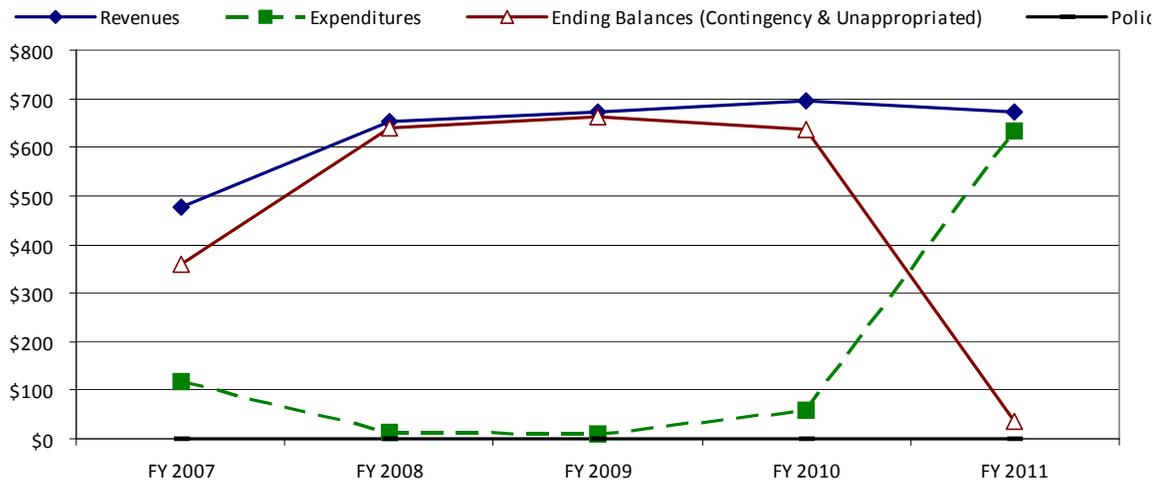


The Stormwater Systems Development Charges (SDC) Department of the SDC Fund accounts for the city's collection and expenditure of surface water system development charges. A system development charge is a one-time fee imposed on new development and some types of redevelopment. The fee is intended to recover the full share of the costs of existing and planned stormwater infrastructure that provide capacity to serve new growth.

SDC Fund - Surface Water Summary

	Actual	Actual	Budget	Estimate	Proposed Biennial Budget		
	FY 2007	FY 2008	FY 2009	FY 2009	FY 2010	FY 2011	Total
Resources							
Beginning Fund Balance	\$ 401	\$ 359	\$ 623	\$ 640	\$ 663	\$ 637	\$ 663
Interest	40	28	24	24	25	26	51
Systems Development Charges	36	17	9	9	9	9	18
Transfers from Other Funds	-	250	-	-	-	-	-
Total Resources	\$ 477	\$ 654	\$ 656	\$ 673	\$ 697	\$ 672	\$ 732
Requirements							
Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Materials & Services	-	-	-	-	10	10	20
Transfers to Other Funds	108	5	-	-	-	-	-
Capital Outlay	10	9	150	10	50	625	675
Contingency	-	-	506	-	637	37	37
Unappropriated Ending Fund Balance	359	640	-	663	-	-	-
Total Requirements	\$ 477	\$ 654	\$ 656	\$ 673	\$ 697	\$ 672	\$ 732

SDC Fund - Surface Water Revenue & Expenditure Trends



2010-2011 Budget Highlights:

- Budgets are maintained at current levels.

2010-2011 Capital Considerations:

- Capital projects in this area must meet certain capacity-increasing SDC requirements.
- A total of \$675,000 of capital funding is budgeted in the biennium for Surface Water-SDC eligible projects.

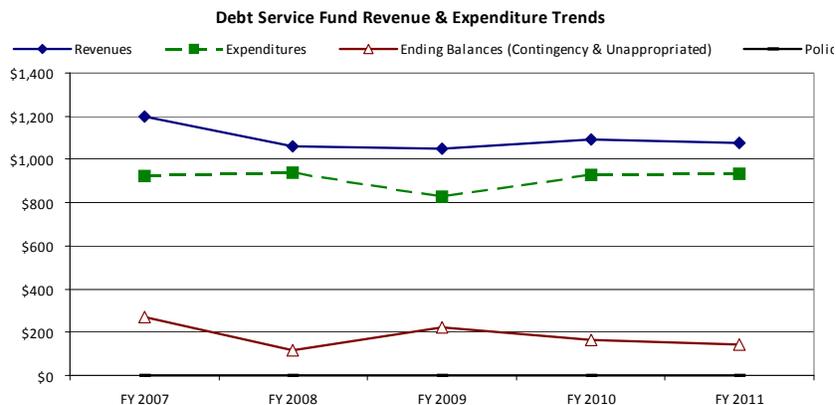


Debt Service Fund

The Debt Service fund accounts for the repayment of voter approved general obligation bonds issued for parks land acquisition and improvements, and library improvements. The principal source of repayment is property tax revenue that is exempt from limitation. The Debt Service fund accounts for the accumulation of resources and for the payment of general long-term debt principal and interest. Debt service consists of interest and principal payments on outstanding bonds due and payable during the fiscal year.

Debt Service Fund Summary

	Actual FY 2007	Actual FY 2008	Budget FY 2009	Estimate FY 2009	Proposed Biennial Budget		
					FY 2010	FY 2011	Total
Resources							
Beginning Fund Balance	\$ 251	\$ 273	\$ 19	\$ 117	\$ 222	\$ 167	\$ 222
Property Taxes	922	761	928	928	866	904	1,770
Interest	23	24	1	6	6	6	12
Total Resources	\$ 1,196	\$ 1,058	\$ 948	\$ 1,051	\$ 1,094	\$ 1,077	\$ 2,004
Requirements							
Debt Service - Principal							
Series 1998 GO - Parks	\$ 210	\$ 220	\$ 230	\$ 230	\$ -	\$ -	\$ -
Series 1999 GO - Parks	155	165	170	170	-	-	-
Series 2000 GO - Library	95	110	125	125	140	155	295
Series 2009 GO - Refunding	-	-	-	-	405	470	875
Sub-total, Principal	460	495	525	525	545	625	1,170
Debt Service - Interest							
Series 1998 GO - Parks	142	133	124	66	-	-	-
Series 1999 GO - Parks	147	136	127	66	-	-	-
Series 2000 GO - Library	174	177	172	172	167	161	328
Series 2009 GO - Refunding	-	-	-	-	215	147	362
Sub-total, Interest	463	446	423	304	382	308	690
Total Debt Service	923	941	948	829	927	933	1,860
Unappropriated Ending Fund Balance	273	117	-	222	167	144	144
Total Requirements	\$ 1,196	\$ 1,058	\$ 948	\$ 1,051	\$ 1,094	\$ 1,077	\$ 2,004



In fiscal year 2009, the Public Works Support Services Fund and the Vehicle and Equipment Maintenance Funds were closed and moved into the General Fund. Because these funds relied solely on Transfers from Other Funds as revenue sources, just as the General Fund departments, these funds were closed and consolidated with the General Fund departments.

Closed Funds Summary

	Actual	Actual	Budget	Estimate	Proposed Biennial Budget		
	FY 2007	FY 2008	FY 2009	FY 2009	FY 2010	FY 2011	Total
Resources							
Beginning Fund Balance	\$ 59	\$ 211	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses & Permits	67	166	-	-	-	-	-
Interest	8	7	-	-	-	-	-
Miscellaneous	8	5	-	-	-	-	-
Transfers from Other Funds	1,266	1,404	-	-	-	-	-
Total Resources	\$ 1,408	\$ 1,793	\$ -	\$ -	\$ -	\$ -	\$ -
Requirements							
Personal Services	\$ 680	\$ 874	\$ -	\$ -	\$ -	\$ -	\$ -
Materials & Services	267	253	-	-	-	-	-
Transfers to Other Funds	219	641	-	-	-	-	-
Capital Outlay	31	25	-	-	-	-	-
Contingency	-	-	-	-	-	-	-
Unappropriated Ending Fund Balance	211	-	-	-	-	-	-
Total Requirements	\$ 1,408	\$ 1,793	\$ -	\$ -	\$ -	\$ -	\$ -
Budgeted Positions (in FTEs)	12.6	14.1	-	-	-	-	-
Monthly Operating Costs per Capita	\$4	\$6	-	-	-	-	-

In FY 2009, Public Works Support Services and Vehicle Equipment & Maintenance operations were moved into separate departments under the General Fund.



Approval & Adoption Processes

Appendix A

Budget Approval

The following actions are for the Citizens Budget Committee on May 6 or May 7, 2009:

Approve Budget

- Motion
- *"I move to recommend the budget as proposed..."*
- Second
- Vote

Approve General Levy Tax Rate

- Motion
- *"I move to approve the general operating tax rate of \$2.12/\$1,000 of taxable assessed value..."*
- Second
- Vote

Approve Bond Levy Amount

- Motion
- *"I move to approve the bond levy amount exempt from the limitations of taxation in the amount of \$912,000 in fiscal year 2010 and \$952,000 in fiscal year 2011..."*
- Second
- Vote

Next Steps

- Publication of "Budget Overview" and required documentation
- City Council budget hearing in June 2009
- Adopted budget goes into effect July 1, 2009

Budget Adoption: State Shared Revenues Resolution

Resolution No. 09-__
West Linn, Oregon

A RESOLUTION CERTIFYING THE CITY OF WEST LINN IS ELIGIBLE IN THE 2010-2011 BIENNIUM TO RECEIVE STATE SHARED REVENUES (CIGARETTES, LIQUOR AND HIGHWAY TAXES) BECAUSE IT PROVIDES FOUR OR MORE MUNICIPAL SERVICES

WHEREAS, ORS 221.760 provides as follows:

Section 1: The officer responsible for disbursing funds to cities under ORS 323.455, 366.785 to 366.820 and 471.805 shall, in the case of a city located within a county having more than 100,000 inhabitants according to the most recent federal decennial census, disburse such funds only if the city provides four or more of the following services: police protection; fire protection; street construction, maintenance, and lighting; sanitary sewer; storm sewers; planning, zoning, and subdivision control; one or more utility services. And,

WHEREAS, city officials recognize the desirability of assisting the state officer responsible for determining the eligibility of cities to receive such funds in accordance with ORS 221.760.

NOW, THEREFORE, BE IT RESOLVED, that the City of West Linn hereby certifies that it provides the following four or more municipal services enumerated in Section 1, ORS 221.760:

1. Police protection
2. Street construction, maintenance, and lighting
3. Sanitary sewer
4. Storm sewer
5. Planning, zoning, and subdivision control
6. Water utility service

This resolution shall be deemed effective upon adoption.

This resolution adopted by the West Linn City Council this 15th day of June, 2009.

PATTI GALLE, MAYOR

Attest:

TINA LYNCH, CITY RECORDER

Budget Adoption: State Shared Revenues Attachment Certifying Use of Revenues

Attachment A

Projection of 2010-2011 Biennium State Shared Revenues

Amount and Use of State Shared Revenues

Projected for the City of West Linn using data from the League of Oregon Cities

Type	FY 2010	FY 2011	Total	Fund Receiving the Revenue
Liquor Tax Revenue	\$307,000	\$309,000	\$616,000	Police
Cigarette Tax Revenue	\$40,400	\$41,400	\$81,800	Police
911 Tax Revenue	\$125,000	\$130,000	\$255,000	Police
Gas Tax Revenue	\$1,129,000	\$1,185,000	\$2,314,000	Streets

Budget Adoption: Election to Receive State Shared Revenues Resolution

Resolution No. 09-__
West Linn, Oregon

A RESOLUTION OF THE CITY OF WEST LINN DECLARING THE CITY OF WEST LINN'S ELECTION TO RECEIVE STATE REVENUE SHARING FUNDS IN THE 2010-2011 BIENNIUM.

WHEREAS, the Legislature of the State of Oregon has provided for the apportionment of certain revenues to the cities of the State of Oregon; and

WHEREAS, such legislation provides that a city, in order to participate in the sharing of those certain revenues, must express an election to receive such funds, which election must be made prior to July 31 of the fiscal year; and

WHEREAS, the City of West Linn desires to receive a portion of such funds.

NOW, THEREFORE, BE IT RESOLVED, that pursuant to ORS 221.770, the City of West Linn does hereby elect to receive its proportionate share of the revenues to be apportioned to the cities by the State of Oregon for the 2010-2011 biennium, and the City Manager of the City of West Linn is directed to take such steps as are necessary to carry out the intent of this resolution.

The above resolution was approved and declared by the City Council of the City of West Linn, Oregon, this 15th day of June 2009.

This resolution shall be deemed effective upon adoption.

This resolution adopted by the West Linn City Council this 15th day of June, 2009.

PATTI GALLE, MAYOR

Attest:

TINA LYNCH, CITY RECORDER

Budget Adoption: Budget Adoption Resolution

Resolution No. 09-__
West Linn, Oregon

A RESOLUTION ADOPTING THE CITY OF WEST LINN BUDGET FOR THE BIENNIUM COMMENCING JULY 1, 2009 (2010-2011 BIENNIUM), MAKING APPROPRIATIONS, LEVYING AD VALOREM TAXES, AND CLASSIFYING THE LEVY PURSUANT TO SECTION 11b, ARTICLE XI OF THE OREGON CONSTITUTION.

BE IT RESOLVED by the City Council of the City of West Linn that:

Section 1. The City Council hereby adopts the budget approved by the Citizens Budget Committee for the 2010-2011 Biennium in the sum of \$74,334,000 now on file at West Linn City Hall (Finance Department) 22500 Salamo Road, West Linn, Oregon 97068.

Section 2. The amounts listed below are hereby appropriated for the biennium beginning July 1, 2009 for the purposes stated.

GENERAL FUND

City Council Department	\$ 118,000
City Administration Department	1,919,000
Human Resources Department	704,000
Finance Department	1,973,000
Information Technology Department	1,938,000
City Facilities Department	963,000
Municipal Court Department	579,000
Public Works Support Services Department	2,600,000
Vehicle & Equipment Maintenance Department	749,000
Nondepartmental	1,190,000
Contingency	599,000
Total Appropriations	<u>\$ 13,332,000</u>

PUBLIC SAFETY FUND

Personal Services	\$ 7,705,000
Materials & Services	1,120,000
Debt Service	226,000
Transfers to Other Funds	2,814,000
Capital Outlay	1,700,000
Contingency	682,000
Total Appropriations	<u>\$ 14,247,000</u>

LIBRARY FUND

Personal Services	\$ 2,496,000
Materials & Services	464,000
Transfers to Other Funds	748,000
Capital Outlay	1,075,000
Contingency	233,000
Total Appropriations	<u>\$ 5,016,000</u>

Budget Adoption: Budget Adoption Resolution (Continued)

<u>PARKS & RECREATION FUND</u>	
Personal Services	\$ 2,870,000
Materials & Services	1,506,000
Debt Service	80,000
Transfers to Other Funds	1,583,000
Capital Outlay	1,297,000
Contingency	347,000
Total Appropriations	<u>\$ 7,683,000</u>
<u>PARKS BOND FUND</u>	
Materials & Services	\$ 40,000
Capital Outlay	1,016,000
Total Appropriations	<u>\$ 1,056,000</u>
<u>BUILDING INSPECTIONS FUND</u>	
Personal Services	\$ 531,000
Materials & Services	59,000
Debt Service	121,000
Transfers to Other Funds	144,000
Contingency	28,000
Total Appropriations	<u>\$ 883,000</u>
<u>PLANNING FUND</u>	
Personal Services	\$ 1,284,000
Materials & Services	76,000
Transfers to Other Funds	409,000
Contingency	120,000
Total Appropriations	<u>\$ 1,889,000</u>
<u>COMMUNICATIONS FUND</u>	
Materials & Services	\$ 334,000
Capital Outlay	100,000
Contingency	15,000
Total Appropriations	<u>\$ 449,000</u>
<u>STREETS FUND</u>	
Personal Services	\$ 873,000
Materials & Services	1,170,000
Debt Service	302,000
Transfers to Other Funds	1,330,000
Capital Outlay	2,959,000
Contingency	155,000
Total Appropriations	<u>\$ 6,789,000</u>

Budget Adoption: Budget Adoption Resolution (Continued)

<u>WATER FUND</u>	
Personal Services	\$ 1,236,000
Materials & Services	2,882,000
Debt Service	304,000
Transfers to Other Funds	2,229,000
Capital Outlay	680,000
Contingency	360,000
Total Appropriations	<u>\$ 7,691,000</u>

<u>ENVIRONMENTAL SERVICES FUND</u>	
Personal Services	\$ 1,024,000
Materials & Services	635,000
Transfers to Other Funds	2,170,000
Capital Outlay	3,000,000
Contingency	241,000
Total Appropriations	<u>\$ 7,070,000</u>

<u>SYSTEMS DEVELOPMENT CHARGES FUND</u>	
Materials & Services	\$ 100,000
Transfers to Other Funds	71,000
Capital Outlay	4,600,000
Contingency	251,000
Total Appropriations	<u>\$ 5,022,000</u>

<u>DEBT SERVICE FUND</u>	
Debt Service	\$ 1,860,000
Total Appropriations	<u>\$ 1,860,000</u>

<u>Summary Totals for All Funds</u>	
Appropriated Expenditures	\$ 69,956,000
Appropriated Contingency	3,031,000
Total Appropriations	72,987,000
Total Unappropriated	<u>1,347,000</u>
<i>TOTAL ADOPTED BUDGET for 2010-2011</i>	<u>\$ 74,334,000</u>

Budget Adoption: Budget Adoption Resolution (Continued)

Section 3. BE IT RESOLVED that the City Council of the City of West Linn hereby imposes the taxes provided for in the adopted budget at the rate of, for FY 2009-10, \$2.1200 per \$1,000 of assessed value for operations and in the amount of \$912,000 for bonds, and for FY 2010-11, \$2.1200 per \$1,000 of assessed value for operations and in the amount of \$952,000 for bonds, and that taxes are hereby imposed for FY 2009-10 and FY 2010-11 tax years upon the assessed value of all taxable property; and classified pursuant to the categories and subject to the limits of section 11b, Article XI of the Oregon Constitution as follows:

	<u>FY 2009-10</u>	<u>FY 2010-11</u>
General Operations (permanent rate per \$1,000 AV)	\$2.1200	\$2.1200
Debt Service Fund (excluded from M5 limitation)	\$912,000	\$952,000

Section 4. The City Manager or his designee shall certify, file with and give notice to the County Assessors of Clackamas County and the Department of Revenue information as required by the Oregon Revised Statutes.

Section 5. Effective Date. This Resolution shall take effect upon passage.

The above resolution statements were approved and declared adopted at a regular meeting of the City Council of the City of West Linn held on the 15th day of June 2009.

PATTI GALLE, MAYOR

ATTEST:

TINA LYNCH, CITY RECORDER



Glossary

Appendix B

Actual

Actual, as used in the fund summaries, revenue summaries and department and division summaries within the budget document, represents the actual financial results. This category is presented on a budgetary basis, and thus excludes full-accrual audit items such as depreciation and amortization.

Ad Valorem Tax

A tax based on the assessed value of a property.

Adopted Budget

Adopted, as used in the fund summaries and department and division summaries within the budget document, represents the final budget approved by the City Council. The adopted budget becomes effective July 1st. Subsequent to adoption, Council may make changes throughout the year.

Approved Budget

Approved, as used in the fund summaries, revenue summaries, represents the proposed budget modified for any changes made by the Citizens Budget Committee.

Appropriations

Legal authorization granted by the City Council to spend public funds. Appropriations within each category may not be exceeded.

Assessed Valuation

The assessed value (AV) set on taxable property as a basis for levying property taxes. A tax initiative passed in 1997 that reduced AV below real market value and set a 3% maximum annual growth rate in the AV, exclusive of certain improvements.

Assets

Resources having a monetary value and that are owned or held by an entity.

Audit

An annual financial report prepared by an independent auditing firm. A comprehensive audit document contains a summary statement of the scope of the audit, explanatory comments concerning any exceptions to generally accepted auditing standards, explanatory comments concerning verification procedures, financial statements and schedules, statistical information, supplemental comments, and any finding or recommendations.

Base Budget

Cost of continuing the existing levels of service in the current budget year. Also referred to as a Status Quo budget.

Beginning Fund Balance

The beginning fund balance is the residual fund balances representing unused funds brought forward from the previous financial year (ending fund balance).

Bond or Bond Issue

Bonds are debt instruments that require repayment of a specified principal amount on a certain date (maturity date), together with interest at a stated rate or calculated variable rate of interest.

Bond Fund

Established to account for bond proceeds to be used only for approved bond projects.

Budget

A budget is a financial operational plan including an estimate of proposed expenditures and the means of financing them. Used without any modifier, the term usually indicates a financial plan for a certain period of time, typically one or two years. In practice, the term budget is used in two ways. Sometimes it designates the financial plan presented for adoption and other times it designates the plan finally approved. It is usually necessary to specify whether the budget under consideration is preliminary and proposed, or whether the appropriating body has approved it.

Budget Calendar

The schedule of key dates which a government follows to prepare and adopt the budget.

Budget Committee

A group comprised of the elected officials plus an equal number of citizens for the purpose of reviewing the proposed budget and recommending changes leading to an approved budget.

Budget Document

A written report showing a government's comprehensive financial plan for a specified period, typically one or two years, that includes both capital and operations.

Budget Message

Written explanation of the budget as proposed by the City Manager including the City's financial priorities, policies, and target goals for the coming budget period.

Budgetary Basis

Budgets are adopted on a basis consistent with Generally Accepted Accounting Principles (GAAP), with the exception that neither depreciation nor amortization is budgeted for proprietary funds and bond principal in the enterprise funds is subject to appropriation.

Capital Budget

The portion of the City budget slated for projects, major repairs, and improvements or additions to the City's capital assets (streets, sidewalks, roads, sewers, surface water, parks, and buildings).

Capital Expenditures

The City defines a capital expenditure as using the following three criteria: (1) relatively high monetary value (equal or greater than \$10,000 per item), (2) long asset life (equal to or greater than 5 years useful life), and (3) results in the creation of a fixed asset, or the revitalization of a fixed asset.

Capital Improvement

A term defined in the ORS 310.410 (10) to include land, structures, facilities, machinery, equipment, or furnishings having a useful life of longer than one year.

Capital Improvement Project

Any project having improvements of significant value and having a useful life of five years or more. Capital projects include the purchase of land, design, engineering and construction of buildings, and infrastructure items such as parks, streets, bridges, drainage, street lighting, water and sewer systems and master planning.

Capital Outlay

Includes the purchase of land, the purchase or construction of buildings, structures, and facilities of all types, plus machinery and equipment. It includes expenditures that result in the acquisition or addition of a capital asset or increase the capacity, efficiency, span of life, or economy of operating as an existing capital asset. For an item to qualify as a capital outlay

expenditure it must meet all of the following requirements: (1) have an estimated useful life of more than one year; (2) have a cost of \$10,000 or more per item; and (3) be a betterment or improvement. Replacement of a capital item is classified as capital outlay under the same code as the original purchase. Replacement or repair parts are classified under materials and services.

Cash Management

Management of cash necessary to pay for government services while investing temporary cash excesses in order to earn investment income. Includes forecasting inflows and outflows of cash, mobilizing cash to improve its availability for investment, establishing and maintaining banking relationships, and investing funds in accordance with the City's investment policy objectives.

Charges for Service

Includes a wide variety of fees charged for services provided to the public and other agencies.

Comprehensive Annual Financial Report

The annual audit document publishing the City's financial results including notes, statistics, and the auditor's opinion and comments.

Comprehensive Plan

An official statement of the goals, objectives and physical plan for the development of the city. Contains a narrative of goals, objectives and policies that describe the desired form, nature and rate of city development.

Consumer Price Index

A statistical description of price levels provided by the U.S. Department of Labor. The index is used as a measure of the increase in the cost of living (i.e., economic inflation).

Contingency

A budgetary reserve set aside for emergencies or unforeseen expenditures not otherwise budgeted. Contingency may be appropriated for a specific purpose by the City Council upon the approval of a resolution. The City can separate contingencies into those that are designated for specific purposes and undesignated (also see Designated Contingency and Unappropriated Ending Fund Balance).

Cost Center

An organizational budget/operating unit within each City division or department.

Debt Service

Principal and Interest on outstanding bonds due and payable during the fiscal year.

Debt Service Fund

Established to account for the accumulation of resources and for the payment of general obligation debt that have been approved by the voters. It would exclude Enterprise Fund debt and contractual obligations accounted for in other individual funds.

Department

The combination of divisions of the City headed by a general manager with a specific and unique set of goals and objectives (i.e., Police, Fire, Financial Services, Water Resources, etc).

Division

A functional unit within a department consisting of one or more cost centers engaged in activities supporting the unit's mission and objectives.

Depreciation

Expiration in the service life of capital assets attributable to wear and tear, deterioration, action of physical elements, inadequacy or obsolescence.

Designated Contingency

Amounts set aside for anticipated non-recurring cash flow needs. Includes items such as moving and remodeling, major building repairs, emergency management and capital project or equipment purchases.

Employee Benefits

Contributions made by a government to meet commitments or obligations for employee-related expenses. Included is the government's share of costs for social security and the various pension, medical and life insurance plans.

Encumbrance

Amount of money committed and set aside, but not yet expended, for the purchases of goods or services.

Ending Fund Balance

The residual non-restricted funds that are spendable or available for appropriation after the end of the fiscal year, or during the fiscal year, if a state of emergency is declared by the City Manager.

Enterprise Funds

Established to account for operations, including debt service that are financed and operated similarly to private businesses – where the intent is the service is self-sufficient, with all costs supported predominantly by user charges.

Estimated

A projection of the revenue or expenditure, as appropriate, to be recognized during the current fiscal period.

Expenditures

Represents decreases in net financial resources. They include current operating expenses, which require the current or future use of net current assets, debt service, and capital outlay.

Fees

Charges for specific services in connection with providing a service, permitting an activity or imposing a fines.

Fiscal Management

A government's directive with respect to revenues, spending, reserves and debt management as these relate to governmental services, programs and capital investment. Financial policy provides an agreed upon set of principles for the planning and programming of governmental budgets and its funding.

Fiscal Year

A twelve-month period designated as the operating year for accounting and budgeting purposes in an organization. The City of West Linn's fiscal year is July 1 through June 30.

Five-Year Financial Plan

An estimation of revenues and expenses required by the City to operate for the next five-year period.

Franchise Fee

Charged to all utilities operating within the City and is a reimbursement to the General Fund for the utility's use of City streets and right-of-ways.

Full-Time Equivalent

A calculation used to convert part-time hours to equivalent full-time positions. Full-time employee salaries are based on 2,080 hours per year. The full-time equivalent of a part-time employee is calculated by dividing the number of hours budgeted by 2,080.

Fund

A fiscal and accounting entity with a self-balancing set of accounts. Records cash and other financial resources together with all related liabilities and residual equities or balances and changes therein. These are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.

Fund Balance

The net ending balance of a Fund's financial resources that are spendable or available for appropriation.

General Fund

Primary operating fund of the City. It exists to account for the resources devoted to finance the services traditionally associated with local government.

General Long-term Debt

Represents any unmatured debt not considered to be a fund liability. General Obligation Bonds (G.O. Bonds) are secured by the full faith and credit of the issuer. G.O. bonds issued by local units of government are secured by a pledge of the issuer's property taxing power. Usually issued to pay for general capital improvements such as parks and City facilities.

Grant

A contribution by one government unit to another. The contribution is usually made to aid in the support of a specified function (i.e., library, transit or capital projects).

Infrastructure

Public domain capital assets such as roads, bridges, streets, sidewalks and similar assets that are immovable.

Indirect Charges

Administrative and overhead costs that are incurred in one area, but charged to another. These charges are budgeted as interfund transfers.

Indirect Cost Allocation

Funding transferred from one fund to another for specific administrative functions, which benefit those funds.

Interfund Transfers

Appropriation category used in the City's budget resolution which includes amounts distributed from one fund to pay for services provided by another fund. Transfers from the other funds are appropriated as expenditures.

Intergovernmental Revenues

Levied by one government but shared on a predetermined basis with another government or class of governments.

Levy

Gross amount of property taxes imposed on the assessed value of taxable property. The net amount received by a government will be less than the gross levy as a result of delinquent or uncollectible payments or early payment discounts. Budgets are developed on the basis of the projected amount of property taxes receivable.

Line Item Budget

References the individual account lines of budget, where proposed appropriations are based on individual objects of expense within a department or program.

Local Budget Law

Oregon Revised Statutes (ORS) Chapter 294 dictates local budgeting practices governed by Local Budget Law which regulates the roles, authorities, and process.

Local Improvement District

Consists of a group property owners desiring improvements to their property. Bonds can be issued to finance these improvements, which are repaid by assessments on their property. Local Improvement District debt is paid for by a compulsory levy (special assessment) made against affected properties to spread out the cost of a specific capital improvement or service deemed to benefit primarily those properties.

Local Option Levy

Under Measure 50, local governments and special districts were given the ability to ask voters for temporary authority to increase taxes through approval of a local option levy. The maximum length of time for a local option levy is 10 years for capital purposes or 5 years for operations. A local option levy must be approved by a majority of voters.

Materials and Services

Expendable items purchased for delivery of city services. This classification includes supplies, dues, printing, repairs, small tools acquisitions, and contract services that are not of a capital nature.

Measure 5

A constitutional limit on property taxes passed by voters in the State of Oregon in November 1990. The new law sets maximum tax rates on individual properties of no more than \$5 per real market value for education taxing districts and \$10 for general government taxing districts.

Measure 47/50

A 1997 voter approved initiative which rolled back assessed values to 90 percent of their levels in fiscal year FY 1995-96 and limits future annual increases to three percent, except for major improvements. Property tax rates are now considered permanent and not subject to change. Voters may approve local initiatives above permanent rates provided a majority of voters approves.

Mission

Defines the primary purpose of the City and is intended to guide all organizational decisions, policies and activities (internal and external) on a daily basis.

Non-Operating Budget

Part of the budget composed of the following categories: debt service, interfund transfers, capital outlay, contingencies, and unappropriated ending fund balances.

Objective

A target to be accomplished in specific, well-defined and measurable terms, and that is achievable within a specific time frame.

Operating Budget

The plan for current expenditures and the proposed means of financing them. The annual operating budget is the primary means by which most of the financing, acquisition, spending and service delivery activities of a government are controlled. On the expenditure side, it is the part of the budget composed of personal services and materials and services.

Operating Revenue

Funds that the government receives as income to pay for ongoing operations. It includes such items as taxes, fees from specific services, interest earnings and grant revenues. Operating revenues are used to pay for day-to-day services.

Ordinance

A formal legislative enactment by the governing body of a municipality. If it is not in conflict with any higher form of law, such as a state statute or a constitutional provision, it represents the full force and effect of the law within the boundaries of the municipality to which it applies.

Outstanding Debt

The balance due at any given time resulting from the borrowing of money or from the purchase of goods and services.

Performance Measure

Data collected to determine how the effectiveness or efficiency of a department, program, or activity is doing in achieving its objectives.

Permanent Tax Rate

Under Measure 47/50, each taxing district such as school districts, city governments, counties, and special districts were assigned a permanent tax rate maximum in fiscal year 1997-98. This permanent tax rate applies to property taxes for core operations. The permanent tax rate for the City of West Linn was set at \$2.1200 per \$1,000 of assessed value and is the comparative lowest tax rate in the State of Oregon.

Personal Services

Includes the compensation paid to employees plus the City's contribution for employee benefits such as retirement, social security, health and dental insurance, and workers' compensation costs.

Property Tax

Based off of the assessed value of property (which in Oregon is much lower than the real market value) times the permanent tax rate and are used as the source of monies to pay general obligation debt and core city services.

Project Manager

The individual responsible for budgeting, managing, and coordinating projects seeing them through to completion.

Proposed Budget

Combines the operating, non-operating, and reserve estimates prepared by the City Manager, then presented to the community and the Citizens Budget Committee for their review, approval, and recommendation to City Council.

Real Market Value

The estimated value of property as if it were sold. Within the City, the average real market value exceeds the assessed value by just about half. This disparity is the result of voter approved tax Measure 47/ 50 passed in 1997.

Resolution

A special or temporary order of a legislative body requiring City Council action. See also Ordinance.

Resources

Represents the total of all revenues, transfers, and beginning fund balances.

Revenues

Funds received by the City from either taxes, fees, and other sources such as grants and interest income.

Revenue Bonds

Bonds payable from a pledged source of revenue such as water revenues, which does not also pledge the taxing authority of the City. Pledged revenues may be derived from operation of the financed projects, grants, utility revenues, or other specified revenue streams.

Special Assessment

A compulsory levy made against certain properties to spread out the cost of a capital improvement or service deemed to be beneficial to said properties.

Special Assessment Bond

A bond issue payable from the payments on special assessments imposed against properties that have been specially benefited by the construction of public improvements such as sidewalks, streets, or sewer systems.

Special Revenue Funds

Established to account for the proceeds of specific revenue sources that are restricted to expenditures for specified purposes.

Supplemental Budget

Additional appropriations established to meet needs not anticipated at the time the budget was originally adopted. A supplemental budget cannot increase the tax levy.

Systems Development Charges

Charges paid by developers and builders to fund expansion of infrastructure systems necessary due to increased usage. Such charges are collected for water, sewer, surface water, streets and parks and are paid by developers and builders as part of the permit process.

Taxes

Compulsory charges levied by taxing districts for the purpose of financing services performed for the common benefit. This term does not include specific charges made against particular persons or property for current or permanent benefits such as special assessments. Neither does the term include charges for services rendered only to those paying such charges, such as water service.

Tax Levy

The total amount of property taxes needed to pay for basic government operations as well as sufficient amounts to pay for principal and interest on voter-approved bond issues.

Tax Rate

The amount of tax levied for each \$1,000 of assessed valuation, which in Oregon, represents about half of a properties real market value.

Tax Revenue

Represents the funds received from the calculation of the tax rate times all of the property's assessed values.

Transfers

The authorized exchange of cash or other resources between funds that is appropriated along with the other expenditures with the adopted budget.

Trust Funds

Established to administer resources received and held by the City as the trustee or agent for others. Uses of these funds facilitate the discharge of responsibility placed upon the City by virtue of law or other similar authority.

Unappropriated Ending Fund Balance

Represents the portion of the ending fund balance that is not appropriated to be spent in the current year. It must be segregated for future use and is not available for current appropriation or expenditure, except in the event when the City Manager declares an emergency.

User Fees

Charges for services to the specific entity who directly benefits. Often referred to as Charges for Service.

Five Year Financial Forecasts

Appendix C

Five Year Financial Forecasts

Total of 17 West Linn Funds

(Amounts in Thousands: \$87 = \$87,000)

	ACTUALS					Current Year	+ 1	+ 2	+ 3	+ 4	+ 5
	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014
RESOURCES											
Beginning Fund Balances	\$9,006	\$8,352	\$7,381	\$8,519	\$10,865	\$10,532	\$14,635	\$9,631	\$4,378	\$4,696	\$5,052
Revenues	21,835	24,042	27,783	25,947	25,612	35,095	30,418	29,281	33,357	39,206	33,215
Total Resources	\$30,841	\$32,394	\$35,164	\$34,466	\$36,477	\$45,627	\$45,053	\$38,912	\$37,735	\$43,902	\$38,267
REQUIREMENTS											
Expenditures	\$22,489	\$25,013	\$26,645	\$23,601	\$25,945	\$31,097	\$35,422	\$34,534	\$33,039	\$38,850	\$33,097
Ending Fund Balances	8,352	7,381	8,519	10,865	10,532	14,530	9,631	4,378	4,696	5,052	5,170
Total Requirements	\$30,841	\$32,394	\$35,164	\$34,466	\$36,477	\$45,627	\$45,053	\$38,912	\$37,735	\$43,902	\$38,267

Total of 17 West Linn Funds

(Amounts in Thousands: \$87 = \$87,000)

	ACTUALS					Current Year	+ 1	+ 2	+ 3	+ 4	+ 5
	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014
						PROJECTED					
Resources											
Beginning fund balance	\$9,006	\$8,352	\$7,381	\$8,519	\$10,865	\$10,532	\$14,635	\$9,631	\$4,378	\$4,696	\$5,052
Taxes											
Taxes - General	7,885	8,808	8,523	6,610	5,215	5,508	5,754	6,012	6,313	6,629	6,960
Taxes - Bonded Debt	916	825	869	922	761	928	866	904	930	960	970
	8,801	9,633	9,392	7,532	5,976	6,436	6,620	6,916	7,243	7,589	7,930
Fees and Charges											
Fees and charges - Water	2,433	2,192	2,436	2,926	2,586	3,045	3,197	3,382	3,576	3,780	4,561
Fees and charges - Sewer	1,288	1,318	1,341	1,630	1,412	1,490	1,565	1,668	1,776	1,890	2,010
Fees and charges - Surface	469	469	478	561	511	540	567	620	676	735	797
Fees and charges - Parks	-	-	-	348	1,254	1,461	1,580	1,654	1,704	1,755	1,808
Fees and charges - Streets	-	-	-	-	235	714	735	757	780	803	827
Fees and charges - SDCs	774	622	1,155	1,205	963	441	254	262	270	278	286
Fees and charges - Other	-	-	-	238	258	437	439	481	504	528	554
Franchise fees	1,769	1,651	1,398	2,098	1,685	1,723	1,882	1,823	1,867	1,912	1,959
Licenses and permits	588	662	709	954	861	488	429	489	500	562	633
	7,321	6,914	7,517	9,960	9,765	10,339	10,648	11,136	11,653	12,243	13,435
Intergovernmental	2,397	3,087	3,369	2,375	2,375	2,347	5,828	4,097	3,570	3,717	3,870
Charges for services	1,138	1,153	1,587	2,735	3,393	4,670	5,474	5,457	5,671	5,891	6,168
Fines and forfeitures	314	463	514	568	549	580	670	690	711	733	755
Interest	130	150	177	578	522	361	343	341	349	357	365
Miscellaneous	299	610	518	333	603	704	314	321	327	333	339
Debt proceeds	-	-	250	-	175	9,121	-	-	3,500	8,000	-
Transfers from other funds	1,435	2,032	4,459	1,866	2,254	537	521	323	333	343	353
Total revenues	21,835	24,042	27,783	25,947	25,612	35,095	30,418	29,281	33,357	39,206	33,215
Total Resources	\$30,841	\$32,394	\$35,164	\$34,466	\$36,477	\$45,627	\$45,053	\$38,912	\$37,735	\$43,902	\$38,267
Requirements											
Personal services	\$11,017	\$11,542	\$12,105	\$10,344	\$10,994	\$11,355	\$12,447	\$13,188	\$13,888	\$14,626	\$15,405
Materials & services	4,310	5,137	5,350	5,769	5,849	5,843	6,203	6,290	6,367	6,564	6,769
Debt service	1,496	1,502	1,412	1,427	1,698	6,392	1,847	1,729	1,746	2,098	2,658
Transfers to other funds	3,683	3,741	4,340	4,369	5,564	5,207	5,995	5,780	6,133	6,117	6,300
Capital outlay	1,983	3,091	3,438	1,692	1,840	2,300	8,930	7,547	4,905	9,445	1,965
Total expenditures	22,489	25,013	26,645	23,601	25,945	31,097	35,422	34,534	33,039	38,850	33,097
Ending Fund Balance											
Policy requirements	2,350	2,557	2,711	2,464	2,561	2,783	3,023	3,166	3,307	3,466	3,633
Reserves for debt service	261	261	261	261	261	261	261	261	261	261	261
Reserves for SDC capital	3,867	4,078	2,351	2,519	3,157	3,632	3,513	251	213	196	170
Over (under) policy/reserves	1,874	485	3,196	5,621	4,553	7,854	2,834	700	915	1,129	1,106
Total ending fund balance	8,352	7,381	8,519	10,865	10,532	14,530	9,631	4,378	4,696	5,052	5,170
Total Requirements	\$30,841	\$32,394	\$35,164	\$34,466	\$36,477	\$45,627	\$45,053	\$38,912	\$37,735	\$43,902	\$38,267

Five Year Financial Forecasts

Five Year Financial Forecasts

General Fund

(Amounts in Thousands: \$87 = \$87,000)

	ACTUALS					Current Year	+ 1	+ 2	+ 3	+ 4	+ 5
	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014
						PROJECTED					
Resources											
Beginning fund balance	\$942	\$645	\$439	\$1,232	\$847	838	\$717	\$801	\$898	\$967	\$1,004
Charges for services	1,138	1,153	1,277	2,735	3,393	4,670	5,474	5,457	5,671	5,891	6,168
Fines and forfeitures	314	463	514	476	451	408	493	508	523	539	555
Fees and charges	-	-	-	-	54	337	329	360	371	382	393
Interest	18	46	2	52	67	39	45	46	47	48	49
Miscellaneous	126	150	99	199	436	492	100	102	104	106	108
Taxes	4,308	4,473	4,642	-	-	-	-	-	-	-	-
Franchise fees	1,686	1,558	1,299	-	-	-	-	-	-	-	-
Intergovernmental	278	729	358	3	-	-	-	-	-	-	-
Licenses and permits	228	343	292	51	-	-	-	-	-	-	-
Debt proceeds	-	-	-	-	-	-	-	-	-	-	-
Transfers from other funds	775	913	1,597	-	-	-	-	-	-	-	-
Total revenues	8,871	9,828	10,080	3,516	4,401	5,946	6,441	6,473	6,716	6,966	7,273
Total Resources	\$9,813	\$10,473	\$10,519	\$4,748	\$5,248	\$6,784	\$7,158	\$7,274	\$7,614	\$7,933	\$8,277
Requirements											
Personal services	\$5,196	\$5,522	\$5,470	\$1,775	\$1,723	\$3,048	\$3,718	\$3,938	\$4,174	\$4,424	\$4,689
Materials & services	1,805	2,030	2,068	1,457	1,751	1,913	2,028	2,039	2,073	2,104	2,136
Debt service	442	440	343	341	343	340	341	342	342	342	342
Transfers to other funds	1,625	1,442	956	317	417	350	245	32	33	34	35
Capital outlay	100	600	450	11	176	416	25	25	25	25	25
Total expenditures	9,168	10,034	9,287	3,901	4,410	6,067	6,357	6,376	6,647	6,929	7,227
Ending Fund Balance											
Policy requirement (15%)	1,050	1,133	1,131	485	521	744	862	897	937	979	1,024
Over (under) Policy	(405)	(694)	101	362	317	(27)	(61)	1	30	25	26
Total ending fund balance	645	439	1,232	847	838	717	801	898	967	1,004	1,050
Total Requirements	\$9,813	\$10,473	\$10,519	\$4,748	\$5,248	\$6,784	\$7,158	\$7,274	\$7,614	\$7,933	\$8,277

Five Year Financial Forecasts

General Fund

(Amounts in Thousands: \$87 = \$87,000)

	ACTUALS					Current	+ 1	+ 2	+ 3	+ 4	+ 5
	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	Year					
						FY 2009	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014
Expenditures - by Department											
City Council	\$63	\$58	\$54	\$71	\$64	\$51	\$58	\$60	\$63	\$66	\$69
City Administration	819	887	264	526	833	779	924	995	1,040	1,087	1,136
Human Resources	-	-	311	390	248	240	345	359	375	392	410
Finance	511	555	800	837	908	861	964	1,009	1,054	1,101	1,151
Information Technology	227	236	186	385	829	1,127	950	988	1,032	1,078	1,127
Facility Services	225	10	267	349	461	503	474	489	511	534	558
Municipal Court	213	228	241	258	253	206	279	300	314	328	343
Public Works	954	929	963	811	1,317	1,211	1,293	1,307	1,366	1,427	1,491
Vehicle & Equipment Maint	425	474	466	421	476	360	370	379	396	414	433
Non-Departmental											
General	444	963	496	27	71	39	114	116	121	126	132
Debt service	442	340	343	341	343	340	341	342	342	342	342
Transfers to other funds	1,073	666	261	300	400	350	245	32	33	34	35
	5,396	5,346	4,652	4,716	6,203	6,067	6,357	6,376	6,647	6,929	7,227
Departments moved to(from) separate Funds											
Library services	1,151	1,202	1,182	-	-	-	-	-	-	-	-
Police services	2,165	2,244	2,396	-	-	-	-	-	-	-	-
Planning services	423	554	630	-	-	-	-	-	-	-	-
Parks & Recreation	1,412	2,091	1,476	-	-	-	-	-	-	-	-
Community Services	-	-	380	417	-	-	-	-	-	-	-
Public Works	(954)	(929)	(963)	(811)	(1,317)	-	-	-	-	-	-
Vehicle & Equipment Maint	(425)	(474)	(466)	(421)	(476)	-	-	-	-	-	-
Total expenditures	\$9,168	\$10,034	\$9,287	\$3,901	\$4,410	\$6,067	\$6,357	\$6,376	\$6,647	\$6,929	\$7,227

Five Year Financial Forecasts

Five Year Financial Forecasts

Public Safety Fund

(Amounts in Thousands: \$87 = \$87,000)

	ACTUALS					Current Year	+ 1	+ 2	+ 3	+ 4	+ 5
	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014
						PROJECTED					
Resources											
Beginning fund balance	\$0	\$0	\$0	\$565	\$1,044	955	\$2,433	\$867	\$908	\$1,036	\$1,024
Charges for services	-	-	-	-	-	-	-	-	-	-	-
Fines and forfeitures	-	-	-	27	32	92	95	98	101	104	107
Fees and charges	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	114	60	37	38	39	40	41	42
Miscellaneous	-	-	-	34	21	52	53	54	55	56	57
Taxes	2,165	2,244	2,405	3,630	2,975	2,917	3,812	3,994	4,503	4,687	4,901
Franchise fees	-	-	-	1,186	1,409	1,442	1,488	1,518	1,548	1,579	1,611
Intergovernmental	-	-	138	473	319	380	389	396	404	412	420
Licenses and permits	-	-	-	56	35	32	33	34	35	36	37
Debt proceeds	-	-	-	-	-	1,522	-	-	3,500	-	-
Transfers from other funds	-	-	841	-	250	200	-	-	-	-	-
Total revenues	2,165	2,244	3,384	5,520	5,101	6,674	5,908	6,133	10,186	6,915	7,175
Total Resources	\$2,165	\$2,244	\$3,384	\$6,085	\$6,145	\$7,629	\$8,340	\$7,000	\$11,094	\$7,951	\$8,199
Requirements											
Personal services	\$2,165	\$2,244	\$2,587	\$3,215	\$3,455	\$3,627	\$3,745	\$3,960	\$4,118	\$4,283	\$4,454
Materials & services	-	-	232	902	681	605	556	564	581	598	616
Debt service	-	-	-	-	-	-	113	113	113	452	452
Transfers to other funds	-	-	-	789	951	829	1,459	1,355	1,596	1,444	1,487
Capital outlay	-	-	-	135	103	135	1,600	100	3,650	150	150
Total expenditures	2,165	2,244	2,819	5,041	5,190	5,196	7,473	6,092	10,058	6,927	7,159
Ending Fund Balance											
Policy requirement (20%)	433	449	564	823	827	846	860	905	940	976	1,014
Over (under) Policy	(433)	(449)	1	221	128	1,587	7	3	96	48	26
Total ending fund balance	-	-	565	1,044	955	2,433	867	908	1,036	1,024	1,040
Total Requirements	\$2,165	\$2,244	\$3,384	\$6,085	\$6,145	\$7,629	\$8,340	\$7,000	\$11,094	\$7,951	\$8,199

Five Year Financial Forecasts

Library Fund

(Amounts in Thousands: \$87 = \$87,000)

	ACTUALS					Current	+ 1	+ 2	+ 3	+ 4	+ 5
	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	Year					
						FY 2009	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014
Resources											
Beginning fund balance	\$0	\$0	\$0	\$220	\$313	\$316	\$314	\$387	\$391	\$404	\$427
Charges for services	-	-	-	-	-	-	-	-	-	-	-
Fines and forfeitures	-	-	-	65	66	80	82	84	87	90	93
Fees and charges	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	6	20	16	8	8	8	8	8	8
Miscellaneous	-	-	-	6	10	12	12	12	12	12	12
Taxes	-	-	-	850	933	950	628	500	521	570	612
Franchise fees	-	-	-	-	-	-	-	-	-	-	-
Intergovernmental - current	1,151	1,202	1,707	515	505	513	-	-	-	-	-
Intergovernmental - new district	-	-	-	-	-	-	1,200	1,325	1,382	1,442	1,504
Intergovernmental - new capital	-	-	-	-	-	-	1,000	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-	-
Debt proceeds	-	-	-	-	-	-	-	-	-	-	-
Transfers from other funds	-	-	196	-	-	-	-	-	-	-	-
Total revenues	1,151	1,202	1,909	1,456	1,530	1,563	2,930	1,929	2,010	2,122	2,229
Total Resources	\$1,151	\$1,202	\$1,909	\$1,676	\$1,843	\$1,879	\$3,244	\$2,317	\$2,401	\$2,526	\$2,656
Requirements											
Personal services	\$770	\$800	\$900	\$915	\$1,005	\$1,018	\$1,208	\$1,288	\$1,365	\$1,447	\$1,534
Enhancements & Found Match	-	-	-	-	-	-	50	50	52	54	56
Materials & services	170	180	200	206	159	178	180	184	190	196	202
Debt service	-	-	-	-	-	-	-	-	-	-	-
Transfers to other funds	211	222	239	242	363	359	369	379	390	402	414
Capital outlay	-	-	350	-	-	10	1,050	25	-	-	-
Total expenditures	1,151	1,202	1,689	1,363	1,527	1,565	2,857	1,926	1,997	2,099	2,206
Ending Fund Balance											
Policy requirement (20%)	32	40	63	67	76	82	130	146	164	182	201
Reserve for Caulfield	156	156	157	157	157	157	158	158	157	157	157
Over (under) Policy	(188)	(196)	-	89	83	75	99	87	83	88	92
Total ending fund balance	-	-	220	313	316	314	387	391	404	427	450
Total Requirements	\$1,151	\$1,202	\$1,909	\$1,676	\$1,843	\$1,879	\$3,244	\$2,317	\$2,401	\$2,526	\$2,656

Five Year Financial Forecasts

Five Year Financial Forecasts

Parks & Recreation Fund

(Amounts in Thousands: \$87 = \$87,000)

	ACTUALS					Current	+ 1	+ 2	+ 3	+ 4	+ 5
	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	Year					
						FY 2009	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014
Resources											
Beginning fund balance	\$0	\$0	\$0	\$0	\$308	\$223	\$660	\$580	\$459	\$483	\$511
Charges for services	-	-	-	-	-	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-	-	-	-	-	-
Fees and charges	-	-	-	348	1,254	1,461	1,580	1,654	1,704	1,755	1,808
Interest	-	-	-	43	17	10	10	10	10	10	10
Miscellaneous	-	-	-	3	3	25	25	27	28	29	30
Taxes	1,412	2,091	1,476	2,130	1,307	1,641	1,314	1,518	1,289	1,372	1,447
Franchise fees	-	-	-	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	40	265	163	697	300	312	324	337
Licenses and permits	-	-	-	48	-	-	-	-	-	-	-
Debt proceeds	-	-	-	-	-	-	-	-	-	-	-
Transfers from other funds	-	-	-	-	-	-	-	-	-	-	-
Total revenues	1,412	2,091	1,476	2,612	2,846	3,300	3,626	3,509	3,343	3,490	3,632
Total Resources	\$1,412	\$2,091	\$1,476	\$2,612	\$3,154	\$3,523	\$4,286	\$4,089	\$3,802	\$3,973	\$4,144
Requirements											
Personal services	\$700	\$700	\$700	\$1,124	\$1,250	\$1,336	\$1,393	\$1,477	\$1,566	\$1,660	\$1,760
Materials & services	380	380	380	605	650	688	743	763	786	810	834
Debt service	-	-	-	-	-	-	40	40	40	40	40
Transfers to other funds	232	411	296	456	590	617	780	803	827	852	878
Capital outlay	100	600	100	119	441	222	750	547	100	100	100
Total expenditures	1,412	2,091	1,476	2,304	2,931	2,863	3,706	3,630	3,319	3,462	3,612
Ending Fund Balance											
Policy requirement (20%)	216	216	216	346	380	405	427	448	470	494	519
Over (under) Policy	(216)	(216)	(216)	(38)	(157)	255	153	11	13	17	13
Total ending fund balance	-	-	-	308	223	660	580	459	483	511	532
Total Requirements	\$1,412	\$2,091	\$1,476	\$2,612	\$3,154	\$3,523	\$4,286	\$4,089	\$3,802	\$3,973	\$4,144

Five Year Financial Forecasts
Building Inspections Fund
 (Amounts in Thousands: \$87 = \$87,000)

	ACTUALS					Current Year	+ 1	+ 2	+ 3	+ 4	+ 5
	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014
						PROJECTED					
Resources											
Beginning fund balance	\$180	\$59	(\$86)	\$49	\$191	\$109	-	\$81	\$147	\$204	\$302
Charges for services	-	-	-	-	-	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-	-	-	-	-	-
Fees and charges	-	-	-	-	-	-	-	-	-	-	-
Interest	1	(1)	2	3	3	1	-	-	-	-	-
Miscellaneous	-	-	1	-	2	1	-	-	-	-	-
Taxes	-	-	-	-	-	-	-	-	-	-	-
Franchise fees	-	-	-	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	12	-	-	-	-	-	-	-
Licenses and permits	320	319	378	696	634	426	365	423	432	492	561
Debt proceeds	-	-	250	-	175	-	-	-	-	-	-
Transfers from other funds	-	-	-	-	-	-	214	-	-	-	-
Total revenues	321	318	631	711	814	428	579	423	432	492	561
Total Resources	\$501	\$377	\$545	\$760	\$1,005	\$537	\$579	\$504	\$579	\$696	\$863
Requirements											
Personal services	\$341	\$352	\$375	\$377	\$392	\$395	\$277	\$254	\$269	\$285	\$302
Materials & services	13	17	23	38	33	28	29	30	31	32	33
Debt service	-	-	-	13	263	77	121	-	-	-	-
Transfers to other funds	88	92	98	141	183	142	71	73	75	77	79
Capital outlay	-	2	-	-	25	-	-	-	-	-	-
Total expenditures	442	463	496	569	896	642	498	357	375	394	414
Ending Fund Balance											
Policy requirement (15%)	53	55	60	62	64	63	46	42	45	48	50
Over (under) Policy	6	(141)	(11)	129	45	(168)	35	105	159	254	399
Total ending fund balance	59	(86)	49	191	109	(105)	81	147	204	302	449
Total Requirements	\$501	\$377	\$545	\$760	\$1,005	\$537	\$579	\$504	\$579	\$696	\$863

Five Year Financial Forecasts

Five Year Financial Forecasts

Planning Fund

(Amounts in Thousands: \$87 = \$87,000)

	ACTUALS					Current Year	+ 1	+ 2	+ 3	+ 4	+ 5
	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014
						PROJECTED					
Resources											
Beginning fund balance	\$0	\$0	\$0	\$0	\$206	\$288	\$318	\$238	\$156	\$81	(\$7)
Charges for services	-	-	-	-	-	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-	-	-	-	-	-
Fees and charges	-	-	-	238	204	100	110	121	133	146	161
Interest	-	-	-	-	-	1	1	1	1	1	1
Miscellaneous	-	-	-	2	6	1	1	1	1	1	1
Taxes	-	-	-	-	-	-	-	-	-	-	-
Franchise fees	-	-	-	129	114	115	121	177	186	195	205
Intergovernmental	-	-	-	202	222	216	220	224	228	233	238
Licenses and permits	-	-	-	-	-	-	-	-	-	-	-
Debt proceeds	-	-	-	-	-	-	-	-	-	-	-
Transfers from other funds	423	554	630	414	350	337	307	323	333	343	353
Total revenues	423	554	630	985	896	770	760	847	882	919	959
Total Resources	\$423	\$554	\$630	\$985	\$1,102	\$1,058	\$1,078	\$1,085	\$1,038	\$1,000	\$952
Requirements											
Personal services	\$260	\$340	\$390	\$442	\$510	\$507	\$581	\$663	\$703	\$745	\$790
Materials & services	55	70	80	144	117	36	57	59	61	63	65
Debt service	-	-	-	-	-	-	-	-	-	-	-
Transfers to other funds	108	144	160	193	187	197	202	207	193	199	205
Capital outlay	-	-	-	-	-	-	-	-	-	-	-
Total expenditures	423	554	630	779	814	740	840	929	957	1,007	1,060
Ending Fund Balance											
Policy requirement (15%)	47	62	71	88	94	81	96	108	115	121	128
Over (under) Policy	(47)	(62)	(71)	118	194	237	142	48	(34)	(128)	(236)
Total ending fund balance	-	-	-	206	288	318	238	156	81	(7)	(108)
Total Requirements	\$423	\$554	\$630	\$985	\$1,102	\$1,058	\$1,078	\$1,085	\$1,038	\$1,000	\$952

Five Year Financial Forecasts

Communications Fund

(Amounts in Thousands: \$87 = \$87,000)

	ACTUALS					Current	+ 1	+ 2	+ 3	+ 4	+ 5
	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	Year					
						FY 2009	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014
Resources											
Beginning fund balance	\$8	\$9	(\$11)	\$317	\$426	\$ 241	\$164	\$103	\$23	\$41	\$60
Charges for services	-	-	310	-	-	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-	-	-	-	-	-
Fees and charges	-	-	-	-	-	-	-	-	-	-	-
Interest	1	1	-	18	17	14	14	14	14	14	14
Miscellaneous	-	-	-	-	-	-	-	-	-	-	-
Taxes	-	-	-	-	-	-	-	-	-	-	-
Franchise fees	83	93	99	232	98	101	206	59	62	65	68
Intergovernmental	-	-	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-	-
Debt proceeds	-	-	-	-	-	-	-	-	-	-	-
Transfers from other funds	-	-	-	-	-	-	-	-	-	-	-
Total revenues	84	94	409	250	115	115	220	73	76	79	82
Total Resources	\$92	\$103	\$398	\$567	\$541	\$356	\$384	\$176	\$99	\$120	\$142
Requirements											
Personal services	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Materials & services	83	111	78	113	207	180	181	153	58	60	62
Debt service	-	-	-	-	-	-	-	-	-	-	-
Transfers to other funds	-	3	3	3	62	-	-	-	-	-	-
Capital outlay	-	-	-	25	31	12	100	-	-	-	-
Total expenditures	83	114	81	141	300	192	281	153	58	60	62
Ending Fund Balance											
Policy requirement (15%)	12	17	12	17	31	27	27	23	9	9	9
Over (under) Policy	(3)	(28)	305	409	210	137	76	-	32	51	71
Total ending fund balance	9	(11)	317	426	241	164	103	23	41	60	80
Total Requirements	\$92	\$103	\$398	\$567	\$541	\$356	\$384	\$176	\$99	\$120	\$142

Five Year Financial Forecasts

Five Year Financial Forecasts

Streets Fund

(Amounts in Thousands: \$87 = \$87,000)

	ACTUALS					Current Year	+ 1	+ 2	+ 3	+ 4	+ 5
	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014
						PROJECTED					
Resources											
Beginning fund balance	(\$21)	(\$14)	\$95	\$146	\$270	\$124	\$1,654	\$821	\$207	\$212	\$288
Charges for services	-	-	-	-	-	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-	-	-	-	-	-
Fees and charges	-	-	-	-	235	714	735	757	780	803	827
Interest	-	2	1	6	8	6	6	6	6	6	6
Miscellaneous	2	1	37	31	26	20	20	20	20	20	20
Taxes	-	-	-	-	-	-	-	-	-	-	-
Franchise fees	-	-	-	551	64	65	67	69	71	73	75
Intergovernmental	968	1,156	1,166	1,130	1,058	1,075	2,322	1,185	1,244	1,306	1,371
Licenses and permits	-	-	-	-	-	-	-	-	-	-	-
Debt proceeds	-	-	-	-	-	2,030	-	-	-	-	-
Transfers from other funds	237	565	381	-	-	-	-	-	-	-	-
Total revenues	1,207	1,724	1,585	1,718	1,391	3,910	3,150	2,037	2,121	2,208	2,299
Total Resources	\$1,186	\$1,710	\$1,680	\$1,864	\$1,661	\$4,034	\$4,804	\$2,858	\$2,328	\$2,420	\$2,587
Requirements											
Personal services	\$323	\$324	\$366	\$440	\$471	\$440	\$426	\$447	\$474	\$502	\$532
Materials & services	388	993	819	554	447	521	576	594	612	630	649
Debt service	-	-	-	-	-	-	151	151	151	151	151
Transfers to other funds	489	285	349	458	514	719	671	659	679	699	720
Capital outlay	-	13	-	142	105	700	2,159	800	200	150	150
Total expenditures	1,200	1,615	1,534	1,594	1,537	2,380	3,983	2,651	2,116	2,132	2,202
Ending Fund Balance											
Policy requirement (15%)	107	198	178	149	138	144	150	156	163	170	177
Over (under) Policy	(121)	(103)	(32)	121	(14)	1,510	671	51	49	118	208
Total ending fund balance	(14)	95	146	270	124	1,654	821	207	212	288	385
Total Requirements	\$1,186	\$1,710	\$1,680	\$1,864	\$1,661	\$4,034	\$4,804	\$2,858	\$2,328	\$2,420	\$2,587

Five Year Financial Forecasts

Water Fund

(Amounts in Thousands: \$87 = \$87,000)

	ACTUALS					Current Year	+ 1	+ 2	+ 3	+ 4	+ 5
	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014
						PROJECTED					
Resources											
Beginning fund balance	\$1,226	\$880	\$592	\$655	\$1,207	\$1,123	\$1,087	\$743	\$511	\$576	\$802
Water rate revenues	2,433	2,192	2,436	2,926	2,586	2,916	3,045	3,222	3,407	3,601	3,805
From projected increases	-	-	-	-	-	129	152	160	169	179	756
Interest	21	4	14	20	25	40	41	42	43	44	45
Miscellaneous	115	382	23	32	29	45	46	47	48	49	50
Licenses and permits	40	-	39	-	-	-	-	-	-	-	-
Debt proceeds	-	-	-	-	-	-	-	-	-	8,000	-
Transfers from other funds	-	-	149	80	-	-	-	-	-	-	-
Total revenues	2,609	2,578	2,661	3,058	2,640	3,130	3,284	3,471	3,667	11,873	4,656
Total Resources	\$3,835	\$3,458	\$3,253	\$3,713	\$3,847	\$4,253	\$4,371	\$4,214	\$4,178	\$12,449	\$5,458
Requirements											
Personal services	\$555	\$552	\$581	\$580	\$596	\$541	\$602	\$634	\$666	\$699	\$734
Materials & services	1,148	1,086	1,196	1,206	1,234	1,348	1,420	1,462	1,535	1,612	1,693
Debt service	151	153	153	150	151	153	154	150	150	150	700
Transfers to other funds	303	447	490	561	617	1,027	1,112	1,117	1,151	1,186	1,222
Capital outlay	798	628	178	9	126	97	340	340	100	8,000	500
Total expenditures	2,955	2,866	2,598	2,506	2,724	3,166	3,628	3,703	3,602	11,647	4,849
Ending Fund Balance											
Policy requirement (15%)	255	246	267	268	275	283	303	314	330	347	364
Reserve for debt service	151	151	151	151	151	151	151	151	151	151	151
Over (under) Policy	474	195	237	788	697	653	289	46	95	304	94
Total ending fund balance	880	592	655	1,207	1,123	1,087	743	511	576	802	609
Total Requirements	\$3,835	\$3,458	\$3,253	\$3,713	\$3,847	\$4,253	\$4,371	\$4,214	\$4,178	\$12,449	\$5,458

Utility Rate Information:											
% water rate increases	0%	0%	5%	5%	5%	5%	5%	5%	5%	5%	20%
Water portion of average bill	\$ 13	\$ 13	\$ 14	\$ 15	\$ 15	\$ 16	\$ 17	\$ 18	\$ 19	\$ 20	\$ 20
Total average utility bill	\$ 35	\$ 35	\$ 37	\$ 38	\$ 54	\$ 56	\$ 59	\$ 62	\$ 65	\$ 69	\$ 72
Bond Covenant Information:											
Coverage Ratio (130% min)	399%	322%	258%	474%	128%	140%	97%	172%	210%	251%	144%
Reserves (Max Annual DS)	\$ 151	\$ 151	\$ 151	\$ 151	\$ 151	\$ 151	\$ 151	\$ 151	\$ 151	\$ 151	\$ 151

Five Year Financial Forecasts

Five Year Financial Forecasts
Environmental Services Fund
 (Amounts in Thousands: \$87 = \$87,000)

	ACTUALS					Current Year	+ 1	+ 2	+ 3	+ 4	+ 5
	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014
						PROJECTED					
Resources											
Beginning fund balance	\$1,690	\$1,578	\$1,054	\$1,719	\$2,044	\$1,992	\$2,388	\$1,309	\$283	\$349	\$312
Sewer rate revenues	1,288	1,318	1,341	1,630	1,412	1,419	1,490	1,590	1,693	1,801	1,915
From projected increases	-	-	-	-	-	71	75	78	83	89	95
Surface water rate revenues	469	469	478	561	511	514	540	592	645	701	760
From projected increases	-	-	-	-	-	26	27	28	31	34	37
Interest	20	15	28	90	84	60	62	64	66	68	70
Miscellaneous	54	82	81	18	65	56	57	58	59	60	61
Intergovernmental	-	-	-	-	6	-	-	-	-	-	-
Licenses and permits	-	-	-	36	26	30	31	32	33	34	35
Debt proceeds	-	-	-	-	-	-	-	-	-	-	-
Transfers from other funds	-	-	665	106	-	-	-	-	-	-	-
Total revenues	1,831	1,884	2,593	2,441	2,104	2,176	2,282	2,442	2,610	2,787	2,973
Total Resources	\$3,521	\$3,462	\$3,647	\$4,160	\$4,148	\$4,168	\$4,670	\$3,751	\$2,893	\$3,136	\$3,285
Requirements											
Personal services	\$707	\$708	\$736	\$796	\$718	\$443	\$497	\$527	\$553	\$581	\$610
Materials & services	260	235	255	266	315	274	313	322	338	355	373
Debt service	-	-	-	-	-	-	-	-	-	-	-
Transfers to other funds	602	695	765	775	1,019	932	1,051	1,119	1,153	1,188	1,224
Capital outlay	374	770	172	279	104	131	1,500	1,500	500	700	700
Total expenditures	1,943	2,408	1,928	2,116	2,156	1,780	3,361	3,468	2,544	2,824	2,907
Ending Fund Balance											
Policy requirement (15%)	145	141	149	159	155	108	122	127	134	140	147
Over (under) Policy	1,433	913	1,570	1,885	1,837	2,280	1,187	156	215	172	231
Total ending fund balance	1,578	1,054	1,719	2,044	1,992	2,388	1,309	283	349	312	378
Total Requirements	\$3,521	\$3,462	\$3,647	\$4,160	\$4,148	\$4,168	\$4,670	\$3,751	\$2,893	\$3,136	\$3,285

Utility Rate Information:											
% sewer rate increases	0%	0%	5%	5%	5%	5%	5%	5%	5%	5%	5%
Sewer portion of average bill	\$ 18	\$ 18	\$ 19	\$ 20	\$ 21	\$ 22	\$ 23	\$ 25	\$ 26	\$ 27	\$ 29
% surface rate increases	0%	0%	5%	5%	5%	5%	5%	5%	5%	5%	5%
Surface portion of average bill	\$ 3	\$ 3	\$ 3	\$ 4	\$ 4	\$ 4	\$ 4	\$ 4	\$ 5	\$ 5	\$ 5
Total average utility bill	\$ 35	\$ 35	\$ 37	\$ 38	\$ 54	\$ 56	\$ 59	\$ 62	\$ 65	\$ 69	\$ 72

Five Year Financial Forecasts

Debt Service Fund

(Amounts in Thousands: \$87 = \$87,000)

	ACTUALS					Current Year	+ 1	+ 2	+ 3	+ 4	+ 5
	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014
						PROJECTED					
Resources											
Beginning fund balance	\$346	\$365	\$285	\$251	\$273	\$117	\$222	\$167	\$144	\$130	\$133
Charges for services	-	-	-	-	-	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-	-	-	-	-	-
Fees and charges	-	-	-	-	-	-	-	-	-	-	-
Interest	6	4	13	23	24	6	6	6	6	6	6
Miscellaneous	-	-	-	-	-	-	-	-	-	-	-
Taxes	916	825	869	922	761	928	866	904	930	960	970
Franchise fees	-	-	-	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-	-
Debt proceeds	-	-	-	-	-	-	-	-	-	-	-
Transfers from other funds	-	-	-	-	-	-	-	-	-	-	-
Total revenues	922	829	882	945	785	934	872	910	936	966	976
Total Resources	\$1,268	\$1,194	\$1,167	\$1,196	\$1,058	\$1,051	\$1,094	\$1,077	\$1,080	\$1,096	\$1,109
Requirements											
Personal services	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Materials & services	-	-	-	-	-	-	-	-	-	-	-
Debt service	903	909	916	923	941	829	927	933	950	963	973
Transfers to other funds	-	-	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-	-	-
Total expenditures	903	909	916	923	941	829	927	933	950	963	973
Ending Fund Balance											
Policy requirement (0%)	-	-	-	-	-	-	-	-	-	-	-
Reserve for debt service	110	110	110	110	110	110	110	110	110	110	110
Over (under) Policy	255	175	141	163	7	112	57	34	20	23	26
Total ending fund balance	365	285	251	273	117	222	167	144	130	133	136
Total Requirements	\$1,268	\$1,194	\$1,167	\$1,196	\$1,058	\$1,051	\$1,094	\$1,077	\$1,080	\$1,096	\$1,109

Five Year Financial Forecasts

Five Year Financial Forecasts

Parks Bond Fund

(Amounts in Thousands: \$87 = \$87,000)

	ACTUALS					Current Year	+ 1	+ 2	+ 3	+ 4	+ 5
	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014
						PROJECTED					
Resources											
Beginning fund balance	\$952	\$963	\$935	\$955	\$1,006	\$1,049	\$1,046	\$20	\$0	\$0	\$0
Charges for services	-	-	-	-	-	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-	-	-	-	-	-
Fees and charges	-	-	-	-	-	-	-	-	-	-	-
Interest	13	15	23	51	43	40	10	-	-	-	-
Miscellaneous	-	-	-	-	-	-	-	-	-	-	-
Taxes	-	-	-	-	-	-	-	-	-	-	-
Franchise fees	-	-	-	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-	-
Debt proceeds	-	-	-	-	-	5,569	-	-	-	-	-
Transfers from other funds	-	-	-	-	-	-	-	-	-	-	-
Total revenues	13	15	23	51	43	5,609	10	-	-	-	-
Total Resources	\$965	\$978	\$958	\$1,006	\$1,049	\$6,658	\$1,056	\$20	\$0	\$0	\$0
Requirements											
Personal services	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Materials & services	-	-	-	-	-	72	20	20	-	-	-
Debt service	-	-	-	-	-	4,993	-	-	-	-	-
Transfers to other funds	-	-	-	-	-	-	-	-	-	-	-
Capital outlay	2	43	3	-	-	547	1,016	-	-	-	-
Total expenditures	2	43	3	-	-	5,612	1,036	20	-	-	-
Ending Fund Balance	963	935	955	1,006	1,049	1,046	20	-	-	-	-
Total Requirements	\$965	\$978	\$958	\$1,006	\$1,049	\$6,658	\$1,056	\$20	\$0	\$0	\$0

Five Year Financial Forecasts
Systems Development Charges Fund
(Amounts in Thousands: \$87 = \$87,000)

	ACTUALS					Current Year	+ 1	+ 2	+ 3	+ 4	+ 5
	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014
						PROJECTED					
Resources											
Beginning fund balance	\$3,683	\$3,867	\$4,078	\$2,351	\$2,519	\$3,157	\$3,632	\$3,513	\$251	\$213	\$196
Charges for services	-	-	-	-	-	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-	-	-	-	-	-
Fees and charges	774	622	1,155	1,205	963	441	254	262	270	278	286
Interest	50	64	88	130	151	99	102	105	108	111	114
Miscellaneous	2	(5)	218	-	-	-	-	-	-	-	-
Taxes	-	-	-	-	-	-	-	-	-	-	-
Franchise fees	-	-	-	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	667	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-	-
Debt proceeds	-	-	-	-	-	-	-	-	-	-	-
Transfers from other funds	-	-	-	-	250	-	-	-	-	-	-
Total revenues	826	681	1,461	1,335	1,364	540	356	1,034	378	389	400
Total Resources	\$4,509	\$4,548	\$5,539	\$3,686	\$3,883	\$3,697	\$3,988	\$4,547	\$629	\$602	\$596
Requirements											
Personal services	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Materials & services	8	35	19	11	2	-	50	50	50	50	50
Debt service	-	-	-	-	-	-	-	-	-	-	-
Transfers to other funds	25	-	984	215	20	35	35	36	36	36	36
Capital outlay	609	435	2,185	941	704	30	390	4,210	330	320	340
Total expenditures	642	470	3,188	1,167	726	65	475	4,296	416	406	426
Ending Fund Balance	3,867	4,078	2,351	2,519	3,157	3,632	3,513	251	213	196	170
Total Requirements	\$4,509	\$4,548	\$5,539	\$3,686	\$3,883	\$3,697	\$3,988	\$4,547	\$629	\$602	\$596



Line Item Detail

Appendix D

Line Item Detail

City of West Linn
Line Item Detail

FY 2009 Budget

		FY09 Budget City-wide [see right]	Departments under the General Fund										
			General Fund Total	City Council	City Admin	Human Resources	Finance Dept	Information Technology	Facility Services	Municipal Court	Pub Works Support	Vehicle Maint	Non- Departmental
Personal Services		11,780,700	3,232,000	0	541,800	211,100	526,300	312,000	83,300	169,200	1,191,500	196,800	0
Materials & Services													
	Personnel Related exp	19,100	7,500	200	3,000	400	2,500	100	0	200	1,100	0	0
	Professional certifications	3,500	700	0	0	0	0	0	0	0	400	300	0
	Training, travel	117,200	42,000	900	5,000	7,000	10,000	2,500	100	3,000	11,500	2,000	0
	Uniform clothing & cleaning	48,950	7,400	0	0	0	0	0	300	0	4,500	2,600	0
	Employee Vehicle Exp	4,000	1,100	0	300	0	0	600	0	0	200	0	0
	Meal & Other business exp	13,750	11,100	6,500	1,500	500	0	200	0	0	2,300	100	0
	Safety Supplies & Service	5,000	1,300	0	0	0	0	0	0	0	1,300	0	0
		211,500	71,100	7,600	9,800	7,900	12,500	3,400	400	3,200	21,300	5,000	0
Computer Supply													
	General Office expenses	52,300	36,300	0	0	0	0	36,300	0	0	0	0	0
	Office supplies	94,700	35,400	600	4,000	1,000	8,000	500	300	2,200	8,500	300	10,000
	Postage & shipping	45,100	6,000	0	6,000	0	0	0	0	0	0	0	0
	Books, Publications & subscript	23,100	16,400	100	1,000	500	1,000	3,500	0	0	10,200	100	0
	Printing & reproduction	108,900	58,600	0	800	0	24,000	33,800	0	0	0	0	0
	Advertising-Public Notice	15,200	4,000	0	4,000	0	0	0	0	0	0	0	0
	Recording & Filing	1,400	200	0	0	0	0	0	0	0	200	0	0
	Business Forms	8,700	0	0	0	0	0	0	0	0	0	0	0
	Finance service charges	20,000	4,000	0	0	0	0	0	0	4,000	0	0	0
	Fiscal agent	2,500	2,500	0	0	0	2,500	0	0	0	0	0	0
	Insurance	93,500	1,700	0	0	0	1,000	0	0	0	0	700	0
		465,400	165,100	700	15,800	1,500	36,500	74,100	300	6,200	18,900	1,100	10,000
Dumping & hauling													
	Utility type of expenses	9,800	0	0	0	0	0	0	0	0	0	0	0
	Motor Fuel (gas/diesel)	163,600	7,700	0	1,500	0	0	0	0	0	5,200	1,000	0
	Utilities	390,800	126,300	0	0	0	0	0	126,300	0	0	0	0
	Telephone services	38,800	32,500	0	0	0	0	32,500	0	0	0	0	0
	Cellular/Mobile Phones	43,700	5,900	0	900	0	0	700	300	0	4,000	0	0
	Clackamas Co. 800mhz Crt	125,900	7,800	0	0	0	0	0	0	0	6,000	1,800	0
	Internet website service	44,800	44,800	0	0	0	0	44,800	0	0	0	0	0
	Property taxes on nonexempt	0	0	0	0	0	0	0	0	0	0	0	0
	Street Lighting	273,000	0	0	0	0	0	0	0	0	0	0	0
		1,090,400	225,000	0	2,400	0	0	78,000	126,600	0	15,200	2,800	0
Equipment repairs													
	Repairs & Maintenance	44,900	38,700	0	0	0	0	0	37,000	0	0	1,700	0
	Computer Equip repair	5,000	5,000	0	0	0	0	5,000	0	0	0	0	0
	Computer Maint Agreements	100,500	91,500	0	0	0	0	91,500	0	0	0	0	0
	Software Maint Agreements	142,800	141,400	0	0	0	0	141,400	0	0	0	0	0
	Central Phone Sys repairs	0	0	0	0	0	0	0	0	0	0	0	0
	Central Phone Sys Maint	0	0	0	0	0	0	0	0	0	0	0	0
	Facility Repair work	47,900	40,900	0	0	0	0	0	39,900	0	0	1,000	0
	Software maintenance	1,600	1,600	0	0	0	1,600	0	0	0	0	0	0
	Small tool purchases	14,500	5,000	0	0	0	0	0	0	0	0	5,000	0
	Equipment purchases\$5K	45,600	25,100	0	0	0	0	13,800	2,400	1,000	400	7,500	0
	Software upgrades	12,500	7,500	0	0	0	0	4,000	0	0	0	3,500	0
	Vehicle Maint & Operations	3,000	3,000	0	0	0	0	0	0	0	0	3,000	0
	Oil & Lubricants	6,500	6,500	0	0	0	0	0	0	0	0	6,500	0
	Automotive & equip parts	87,900	87,900	0	0	0	0	0	0	0	0	87,900	0
	Contracted Repair & Operations	35,000	35,000	0	0	0	0	0	0	0	0	35,000	0
		547,700	489,100	0	0	0	1,600	255,700	79,500	1,000	400	151,100	0
Custodial Services													
	Facilities	144,700	144,700	0	0	0	0	144,700	0	0	0	0	0
	Facility Maint Supplies	29,700	29,700	0	0	0	0	29,700	0	0	0	0	0
	Security Alarm Services	7,000	7,000	0	0	0	0	7,000	0	0	0	0	0
	Elevator-Lift maintenance	9,000	9,000	0	0	0	0	9,000	0	0	0	0	0
		190,400	190,400	0	0	0	0	190,400	0	0	0	0	0
HR Recruitment Exp													
	Professional & Tech Serv	25,000	25,000	0	0	25,000	0	0	0	0	0	0	0
	Legal Services	128,000	111,000	0	110,000	0	0	0	0	0	1,000	0	0
	Transcriber-Transcribing	16,500	6,500	0	6,500	0	0	0	0	0	0	0	0
	Temporary Help Services	6,100	0	0	0	0	0	0	0	0	0	0	0
	Auditing & Accounting	125,000	125,000	0	0	0	125,000	0	0	0	0	0	0
	Professional services	532,100	269,000	0	51,000	35,000	160,000	18,800	0	3,000	1,200	0	0
	Utility Locating Services	1,800	1,800	0	0	0	0	0	0	0	1,800	0	0
	Prosecutor Fees	33,000	33,000	0	33,000	0	0	0	0	0	0	0	0
	Court Witness & Jury Fees	3,600	3,600	0	0	0	0	0	0	3,600	0	0	0
	Public Defender Fees	18,000	18,000	0	0	0	0	0	0	18,000	0	0	0
	Court Interpreters	3,000	3,000	0	0	0	0	0	0	3,000	0	0	0
		892,100	595,900	0	200,500	60,000	285,000	18,800	0	27,600	4,000	0	0
Organization Memberships													
	Other	16,300	16,300	16,300	0	0	0	0	0	0	0	0	0
	Council expenses	22,400	22,400	22,400	0	0	0	0	0	0	0	0	0
	Volunteer Recognition Exp	3,000	3,000	3,000	0	0	0	0	0	0	0	0	0
	Misc Program expenses	176,800	35,800	0	20,000	600	0	0	10,000	0	200	5,000	0
	Neighborhood Associations	16,500	16,500	0	0	0	0	0	0	0	0	0	16,500
	Community Grants	25,000	25,000	0	0	0	0	0	0	0	0	0	25,000
	Gateway Project	10,000	10,000	0	0	0	0	0	0	0	10,000	0	0
	Clackamas Cable Access	101,000	0	0	0	0	0	0	0	0	0	0	0
		371,000	129,000	41,700	20,000	600	0	10,000	0	10,200	5,000	41,500	0

City of West Linn
Line Item Detail

FY 2009 Budget

		FY09 Budget	Departments under the General Fund										
		City-wide [see right]	General Fund Total	City Council	City Admin	Human Resources	Finance Dept	Information Technology	Facility Services	Municipal Court	Pub Werks Support	Vehicle Maint	Non- Departmental
Ice & Snow Removal	Maintenance	6,000											
Roadway surfaces	Maintenance	52,000											
Traffic Control/Calmng	Maintenance	60,000											
Sidewalks & Curbs	Maintenance	10,100											
Bike & Pedestrian Paths	Maintenance	10,000											
Median Maintenance	Maintenance	6,500											
Right-of-Way Maintenance	Maintenance	3,200											
Adopt-a-Street Program	Maintenance	200											
Code Enforcement Expenses	Parks	2,000											
Pioneer Community Center	Parks	42,000											
Volunteer Projects	Parks	5,000											
McLean House	Parks	14,500											
Boating Facilities	Parks	13,100											
Recreational Programs	Parks	210,000											
Special Recreation Events	Parks	45,000											
Old Time Fair	Parks	35,000											
Park Maint & Unkeep	Parks	106,000											
Natural Area Maintenance	Parks	25,000											
Plaques & Memorial items	Parks	2,500											
Adult Books, Periodicals	Library	83,200											
Juvenile Books & Material	Library	52,500											
Juvenile Programs	Library	1,000											
Adult Programs	Library	1,000											
Ready-to-Read programs	Library	4,100											
County District Levy campaign	Library	10,000											
LOCOM (911) Comm Center	PublicSafety	292,500											
Portland Police Data Serv	PublicSafety	16,000											
Animal Control Expenses	PublicSafety	5,000											
Prisoner Expenses	PublicSafety	1,200											
Ammunition	PublicSafety	15,000											
Investigative Supplies	PublicSafety	4,500											
Citation Forms	PublicSafety	1,500											
Batteries for Equipment	PublicSafety	1,500											
K9 Program	PublicSafety	6,000											
Narcotic Investigation	PublicSafety	5,000											
Medical Exams (victims)	PublicSafety	1,000											
DMV Record checking	PublicSafety	1,500											
Parrott Crrek Juv Services	PublicSafety	30,000											
Officer Alive Program	PublicSafety	2,000											
Pronet & Language Line	PublicSafety	900											
Photographic expenses	PublicSafety	1,000											
Traffic Warning materials	PublicSafety	3,000											
Meter Reading expenses	Water	50,000											
Distribution System O&M	Water	65,300											
Wholesale Water SFWB	Water	910,000											
Laboratory Water Testing	Water	35,000											
Storage & Plumbing	Water	30,000											
Water System Expansion	Water	35,000											
Fire Hydrant Maintenance	Water	20,000											
Pressure Reducing V&V	Water	20,000											
Telemetry Systems	Water	20,000											
Street Cleaning services	Environmental	120,000											
Repair & maintenance	Environmental	75,000											
NPDEST/Tualatin Basin Proj	Environmental	3,000											
Environmental Compliance	Environmental	5,000											
Sewer Pump Stations	Environmental	17,000											
Chemical Treatment	Environmental	13,000											
		2,605,200	0	0	0	0	0	0	0	0	0	0	0
Materials & Services		6,373,700	1,865,600	50,000	248,500	70,000	335,600	430,000	407,000	38,000	70,000	165,000	51,500
Transfers		5,206,500	350,000	0	0	0	0	0	0	0	0	0	350,000
Debt Service		1,518,674	339,838	0	0	0	0	0	0	0	0	0	339,838
Capital Outlay		10,150,322	527,500	0	0	0	0	437,500	90,000	0	0	0	0
Appropriated expenditures		34,979,896	6,314,938	50,000	790,300	281,100	861,900	1,179,500	580,300	207,200	1,261,500	361,800	741,338

Line Item Detail

City of West Linn

Line Item Detail

FY 2009 Budget

		Public Safety	Parks & Recreation	Library Fund	Building Inspection	Planning Fund	Commun Services	Park Bond	Debt Services	SDCs Fund	Sreet Fund	Water Fund	Environ Fund
Personal Services		3,645,600	1,320,900	1,091,900	428,400	527,600	0	0	0	0	434,100	511,400	538,800
Materials & Services													
Membership dues	Personnel Related exp	1,600	2,000	1,600	2,000	1,500	0	0	0	0	300	1,000	1,600
Professional certifications	Personnel Related exp	0	0	0	0	0	0	0	0	0	400	1,200	1,200
Training, travel	Personnel Related exp	34,500	10,000	2,500	3,500	10,000	0	0	0	2,500	5,600	5,600	6,600
Uniform clothing & cleaning	Personnel Related exp	36,000	4,000	0	0	0	0	0	0	0	0	0	1,550
Employee Vehicle Exp	Personnel Related exp	0	2,000	500	0	0	0	0	0	0	0	0	400
Meal & Other business exp	Personnel Related exp	0	0	300	0	0	0	0	0	0	400	1,200	750
Safety Supplies & Service	Personnel Related exp	0	0	0	0	0	0	0	0	0	0	1,200	2,500
		72,100	18,000	4,900	5,500	13,500	0	0	0	0	3,600	10,200	14,600
Computer Supply	General Office expenses	16,000	0	0	0	0	0	0	0	0	0	0	0
Office supplies	General Office expenses	7,000	5,900	20,000	4,000	10,000	0	0	0	0	500	8,300	3,600
Postage & shipping	General Office expenses	500	7,000	1,500	100	0	0	0	0	0	0	15,000	15,000
Books, Publications & subscript	General Office expenses	3,000	0	0	1,500	1,200	0	0	0	0	100	400	500
Printing & reproduction	General Office expenses	5,000	14,000	500	200	0	30,000	0	0	0	200	0	400
Advertising-Public Notice	General Office expenses	500	0	0	0	6,500	0	0	0	0	0	4,000	200
Recording & Filing	General Office expenses	0	0	0	0	0	0	0	0	0	0	0	1,200
Business Forms	General Office expenses	1,100	0	0	0	0	0	0	0	0	0	5,000	2,600
Finance service charges	General Office expenses	0	1,200	800	14,000	0	0	0	0	0	0	0	0
Fiscal agent	General Office expenses	0	0	0	0	0	0	0	0	0	0	0	0
Insurance	General Office expenses	12,700	26,000	13,000	0	0	0	0	0	0	10,000	17,200	12,900
		45,800	54,100	35,800	19,800	17,700	30,000	0	0	0	10,800	49,900	36,400
Dumping & hauling	Utility type of expenses	0	0	0	0	0	0	0	0	0	1,500	0	8,300
Motor Fuel (gas/diesel)	Utility type of expenses	100,000	0	0	2,900	0	0	0	0	0	18,000	15,000	20,000
Utilities	Utility type of expenses	0	117,500	0	0	0	0	0	0	0	0	130,300	16,700
Telephone services	Utility type of expenses	0	6,300	0	0	0	0	0	0	0	0	0	0
Cellular/Mobile Phones	Utility type of expenses	33,000	0	0	1,100	0	0	0	0	0	500	1,600	1,600
Cladamas Co. 800mhz Crt	Utility type of expenses	93,000	0	0	0	0	0	0	0	0	7,300	7,900	9,900
Internet website service	Utility type of expenses	0	0	0	0	0	0	0	0	0	0	0	0
Property taxes on nonexempt	Utility type of expenses	0	0	0	0	0	0	0	0	0	0	0	0
Street Lighting	Utility type of expenses	0	0	0	0	0	0	0	0	0	273,000	0	0
		226,000	123,800	0	4,000	0	0	0	0	0	300,300	154,800	56,500
Equipment repairs	Repairs & Maintenance	500	0	0	200	0	0	0	0	0	3,000	0	2,500
Computer Equip repair	Repairs & Maintenance	0	0	0	0	0	0	0	0	0	0	0	0
Computer Maint Agreements	Repairs & Maintenance	9,000	0	0	0	0	0	0	0	0	0	0	0
Software Maint Agreements	Repairs & Maintenance	1,400	0	0	0	0	0	0	0	0	0	0	0
Central Phone Sys repairs	Repairs & Maintenance	0	0	0	0	0	0	0	0	0	0	0	0
Central Phone Sys Maint	Repairs & Maintenance	0	0	0	0	0	0	0	0	0	0	0	0
Facility Repair work	Repairs & Maintenance	5,000	2,000	0	0	0	0	0	0	0	0	0	0
Software maintenance	Repairs & Maintenance	0	0	0	0	0	0	0	0	0	0	0	0
Small tool purchases	Repairs & Maintenance	0	0	0	200	0	0	0	0	0	500	5,000	3,800
Equipment purchases<\$5K	Repairs & Maintenance	0	7,000	2,500	0	1,800	0	0	0	0	1,200	8,000	0
Software upgrades	Repairs & Maintenance	0	5,000	0	0	0	0	0	0	0	0	0	0
Vehicle Maint & Operations	Repairs & Maintenance	0	0	0	0	0	0	0	0	0	0	0	0
Oil & Lubricants	Repairs & Maintenance	0	0	0	0	0	0	0	0	0	0	0	0
Automotive & equip parts	Repairs & Maintenance	0	0	0	0	0	0	0	0	0	0	0	0
Contracted Repair & Operations	Repairs & Maintenance	0	0	0	0	0	0	0	0	0	0	0	0
		15,900	14,000	2,500	400	1,800	0	0	0	0	4,700	13,000	6,300
Custodial Services	Facilities	0	0	0	0	0	0	0	0	0	0	0	0
Facility Maint Supplies	Facilities	0	0	0	0	0	0	0	0	0	0	0	0
Security Alarm Services	Facilities	0	0	0	0	0	0	0	0	0	0	0	0
Elevator-Lift maintenance	Facilities	0	0	0	0	0	0	0	0	0	0	0	0
		0	0	0	0	0	0	0	0	0	0	0	0
HR Recruitment Exp	Professional & Tech Serv	0	0	0	0	0	0	0	0	0	0	0	0
Legal Services	Professional & Tech Serv	0	0	0	0	5,000	10,000	0	0	0	0	0	2,000
Transcriber-Transcribing	Professional & Tech Serv	0	0	0	0	10,000	0	0	0	0	0	0	0
Temporary Help Services	Professional & Tech Serv	0	0	0	0	0	0	0	0	0	0	0	6,100
Auditing & Accounting	Professional & Tech Serv	0	0	0	0	0	0	0	0	0	0	0	0
Professional services	Professional & Tech Serv	10,000	10,000	3,000	0	121,000	75,000	0	0	0	40,100	0	4,000
Utility Locating Services	Professional & Tech Serv	0	0	0	0	0	0	0	0	0	0	0	0
Prosecutor Fees	Professional & Tech Serv	0	0	0	0	0	0	0	0	0	0	0	0
Court Witness & Jury Fees	Professional & Tech Serv	0	0	0	0	0	0	0	0	0	0	0	0
Public Defender Fees	Professional & Tech Serv	0	0	0	0	0	0	0	0	0	0	0	0
Court Interpreters	Professional & Tech Serv	0	0	0	0	0	0	0	0	0	0	0	0
		10,000	10,000	3,000	0	136,000	85,000	0	0	0	40,100	0	12,100
Organization Memberships	Other	0	0	0	0	0	0	0	0	0	0	0	0
Council expenses	Other	0	0	0	0	0	0	0	0	0	0	0	0
Volunteer Recognition Exp	Other	0	0	0	0	0	0	0	0	0	0	0	0
MiscProgram expenses	Other	52,200	14,000	0	6,300	0	10,000	0	0	0	8,500	30,000	20,000
Neighborhood Assodations	Other	0	0	0	0	0	0	0	0	0	0	0	0
Community Grants	Other	0	0	0	0	0	0	0	0	0	0	0	0
Gateway Project	Other	0	0	0	0	0	0	0	0	0	0	0	0
Cladamas Cable Access	Other	0	0	0	0	0	101,000	0	0	0	0	0	0
		52,200	14,000	0	6,300	0	111,000	0	0	0	8,500	30,000	20,000

City of West Linn
Line Item Detail

FY 2009 Budget

		Public Safety	Parks & Recreation	Library Fund	Building Inspection	Planning Fund	Commun Services	Park Bond	Debt Services	SDCs Fund	Street Fund	Water Fund	Environ Fund
Ice & Snow Removal	Maintenance	0	0	0	0	0	0	0	0	0	6,000	0	0
Roadway surfaces	Maintenance	0	0	0	0	0	0	0	0	0	52,000	0	0
Traffic Control/Calmng	Maintenance	0	0	0	0	0	0	0	0	0	60,000	0	0
Sidewalks & Curbs	Maintenance	0	0	0	0	0	0	0	0	0	10,100	0	0
Bike & Pedstrian Paths	Maintenance	0	0	0	0	0	0	0	0	0	10,000	0	0
Median Maintenance	Maintenance	0	0	0	0	0	0	0	0	0	6,500	0	0
Right-of-Way Maintenance	Maintenance	0	0	0	0	0	0	0	0	0	3,200	0	0
Adopt-a-Street Program	Maintenance	0	0	0	0	0	0	0	0	0	200	0	0
Code Enforcement Expenses	Parks	0	2,000	0	0	0	0	0	0	0	0	0	0
Pioneer Community Center	Parks	0	42,000	0	0	0	0	0	0	0	0	0	0
Volunteer Projects	Parks	0	5,000	0	0	0	0	0	0	0	0	0	0
McLean House	Parks	0	14,500	0	0	0	0	0	0	0	0	0	0
Boating Facilities	Parks	0	13,100	0	0	0	0	0	0	0	0	0	0
Recreational Programs	Parks	0	210,000	0	0	0	0	0	0	0	0	0	0
Spedal Recreation Events	Parks	0	45,000	0	0	0	0	0	0	0	0	0	0
Old Time Fair	Parks	0	35,000	0	0	0	0	0	0	0	0	0	0
Parks Maint & Unkeep	Parks	0	106,000	0	0	0	0	0	0	0	0	0	0
Natural Area Maintenance	Parks	0	25,000	0	0	0	0	0	0	0	0	0	0
Plaques & Memorial items	Parks	0	2,500	0	0	0	0	0	0	0	0	0	0
Adult Books, Periodicals	Library	0	0	83,200	0	0	0	0	0	0	0	0	0
Juvenile Books & Material	Library	0	0	52,500	0	0	0	0	0	0	0	0	0
Juvenile Programs	Library	0	0	1,000	0	0	0	0	0	0	0	0	0
Adult Programs	Library	0	0	1,000	0	0	0	0	0	0	0	0	0
Ready-to-Read programs	Library	0	0	4,100	0	0	0	0	0	0	0	0	0
County District Levy campaign	Library	0	0	10,000	0	0	0	0	0	0	0	0	0
LOCOM (911) Comm Center	Public Safety	292,500	0	0	0	0	0	0	0	0	0	0	0
Portland Police Data Serv	Public Safety	16,000	0	0	0	0	0	0	0	0	0	0	0
Animal Control Expenses	Public Safety	5,000	0	0	0	0	0	0	0	0	0	0	0
Prisoner Expenses	Public Safety	1,200	0	0	0	0	0	0	0	0	0	0	0
Ammunition	Public Safety	15,000	0	0	0	0	0	0	0	0	0	0	0
Investigative Supplies	Public Safety	4,500	0	0	0	0	0	0	0	0	0	0	0
Citation Forms	Public Safety	1,500	0	0	0	0	0	0	0	0	0	0	0
Batteries for Equipment	Public Safety	1,500	0	0	0	0	0	0	0	0	0	0	0
K9 Program	Public Safety	6,000	0	0	0	0	0	0	0	0	0	0	0
Narcotic Investigation	Public Safety	5,000	0	0	0	0	0	0	0	0	0	0	0
Medical Exams (victims)	Public Safety	1,000	0	0	0	0	0	0	0	0	0	0	0
DMV Record cheding	Public Safety	1,500	0	0	0	0	0	0	0	0	0	0	0
Parrott Crrek Juv Services	Public Safety	30,000	0	0	0	0	0	0	0	0	0	0	0
Officer Alive Program	Public Safety	2,000	0	0	0	0	0	0	0	0	0	0	0
Pronet & Language Line	Public Safety	300	0	0	0	0	0	0	0	0	0	0	0
Photographic expenses	Public Safety	1,000	0	0	0	0	0	0	0	0	0	0	0
Traffic Warning materials	Public Safety	3,000	0	0	0	0	0	0	0	0	0	0	0
Meter Reading expenses	Water	0	0	0	0	0	0	0	0	0	0	50,000	0
Distribution System O&M	Water	0	0	0	0	0	0	0	0	0	0	65,300	0
Wholesale Water SFWB	Water	0	0	0	0	0	0	0	0	0	0	910,000	0
Laboratory Water Testing	Water	0	0	0	0	0	0	0	0	0	0	20,000	15,000
Storage & Plumbing	Water	0	0	0	0	0	0	0	0	0	0	30,000	0
Water System Expansion	Water	0	0	0	0	0	0	0	0	0	0	35,000	0
Fire Hydrant Maintenance	Water	0	0	0	0	0	0	0	0	0	0	20,000	0
Pressure Reducing V&V	Water	0	0	0	0	0	0	0	0	0	0	20,000	0
Telemetry Systems	Water	0	0	0	0	0	0	0	0	0	0	20,000	0
Street Cleaning services	Environmental	0	0	0	0	0	0	0	0	0	0	0	120,000
Repair & maintenance	Environmental	0	0	0	0	0	0	0	0	0	0	0	75,000
NPDEST/Tualatin Basin Proj	Environmental	0	0	0	0	0	0	0	0	0	0	0	3,000
Environmental Compliance	Environmental	0	0	0	0	0	0	0	0	0	0	0	5,000
Sewer Pump Stations	Environmental	0	0	0	0	0	0	0	0	0	0	0	17,000
Chemical Treatment	Environmental	0	0	0	0	0	0	0	0	0	0	0	13,000
		387,000	500,100	151,800	0	0	0	0	0	0	148,000	1,170,300	248,000
Materials & Services		809,000	734,000	198,000	36,000	167,000	226,000	0	0	0	516,000	1,428,200	393,900
Transfers		829,000	617,000	359,000	142,000	197,000	0	0	0	34,500	719,000	1,027,000	932,000
Debt Service		0	0	0	77,000	0	0	0	948,366	0	0	153,470	0
Capital Outlay		1,700,000	1,597,000	10,000	25,500	0	45,000	1,011,797	0	1,420,000	2,293,525	540,000	980,000
Appropriated expenditures		6,983,600	4,268,900	1,658,900	708,900	891,600	271,000	1,011,797	948,366	1,454,500	3,962,625	3,660,070	2,844,700

Line Item Detail

City of West Linn

Line Item Detail

FY 2010 - Year One Proposed

		FY10 Proposed City-wide [see right]	Departments under the General Fund										
			General Fund Total	City Council	City Admin	Human Resources	Finance Dept	Information Technology	Facility Services	Municipal Court	Pub Works Support	Vehicle Maint	Non-Departmental
Personal Services		12,447,000	3,718,000	27,000	742,000	250,000	627,000	320,000	85,000	239,000	1,244,000	184,000	0
Materials & Services													
Membership dues	Personnel Related exp	42,373	12,072	215	3,696	743	3,523	0	0	896	3,000	0	0
Professional certifications	Personnel Related exp	5,241	4,006	0	0	0	1,500	0	0	0	2,500	6	0
Training, travel	Personnel Related exp	110,612	52,396	4,000	1,415	3,816	17,646	0	0	3,416	20,000	2,103	0
Uniform clothing & cleaning	Personnel Related exp	23,923	7,346	0	0	0	0	0	0	0	5,999	1,347	0
Employee Vehicle Exp	Personnel Related exp	4,618	465	0	0	0	0	437	0	0	28	0	0
Meal & Other business exp	Personnel Related exp	11,830	9,040	5,193	1,670	117	0	68	0	0	1,886	105	0
Safety Supplies & Service	Personnel Related exp	2,587	1,587	0	0	0	0	0	0	0	1,587	0	0
		201,183	86,913	9,408	6,781	4,677	22,669	505	0	4,312	35,000	3,561	0
Computer Supply													
Computer Supply	General Office expenses	32,802	27,802	0	0	0	0	27,802	0	0	0	0	0
Office supplies	General Office expenses	85,387	53,950	5,945	12,790	5	21,338	0	0	3,325	6,929	235	3,384
Postage & shipping	General Office expenses	56,520	18,870	0	278	0	18,592	0	0	0	0	0	0
Books, Publications & subscrip	General Office expenses	23,342	4,569	1,448	100	1,103	868	0	0	168	657	224	0
Printing & reproduction	General Office expenses	67,176	25,037	0	0	0	15,798	7,964	0	1,275	0	0	0
Advertising-Public Notice	General Office expenses	10,555	2,986	0	2,606	0	380	0	0	0	0	0	0
Recording & Filing	General Office expenses	1,343	151	0	0	0	0	0	0	0	151	0	0
Business Forms	General Office expenses	8,116	0	0	0	0	0	0	0	0	0	0	0
Finance service charges	General Office expenses	43,060	22,174	0	0	0	20,000	0	0	2,174	0	0	0
Fiscal agent	General Office expenses	22,704	2,704	0	0	0	2,704	0	0	0	0	0	0
Insurance - Liability Premium	General Office expenses	205,843	4,793	0	0	0	2,463	0	0	0	0	2,330	0
Insurance - Risk Mgmt	General Office expenses	45,000	45,000	0	0	0	0	0	0	0	0	0	45,000
Emergency Utility Assistance	General Office expenses	5,000	5,000	0	0	0	0	0	0	0	0	0	5,000
		606,847	213,035	7,993	15,774	1,108	82,142	35,767	0	6,942	7,737	2,789	53,384
Dumping & hauling													
Dumping & hauling	Utility type of expenses	2,548	0	0	0	0	0	0	0	0	0	0	0
Motor Fuel (gas/diesel)	Utility type of expenses	139,986	36,017	0	0	0	0	0	99	0	1,856	34,063	0
Utilities	Utility type of expenses	369,267	132,040	0	0	0	0	0	132,040	0	0	0	0
Telephone services	Utility type of expenses	53,032	47,452	0	0	0	0	47,452	0	0	0	0	0
Cellular/Mobile Phones	Utility type of expenses	41,004	3,815	0	148	0	0	955	0	0	2,711	0	0
Clackamas Co. 800mhz Cr	Utility type of expenses	25,000	0	0	0	0	0	0	0	0	0	0	0
Internet website service	Utility type of expenses	34,188	34,188	0	0	0	0	34,188	0	0	0	0	0
Property taxes on nonexempt	Utility type of expenses	3,500	0	0	0	0	0	0	0	0	0	0	0
Street Lighting	Utility type of expenses	291,807	0	0	0	0	0	0	0	0	0	0	0
		960,333	253,511	0	148	0	0	82,594	132,139	0	4,567	34,063	0
Equipment repairs													
Equipment repairs	Repairs & Maintenance	15,271	9,099	0	0	0	0	0	8,518	0	0	581	0
Computer Equip repair	Repairs & Maintenance	11,149	11,149	0	0	0	0	11,149	0	0	0	0	0
Computer Maint Agreements	Repairs & Maintenance	137,267	133,375	0	0	0	0	133,375	0	0	0	0	0
Software Maint Agreements	Repairs & Maintenance	206,755	206,755	0	0	0	2,704	204,051	0	0	0	0	0
Central Phone Sys repairs	Repairs & Maintenance	0	0	0	0	0	0	0	0	0	0	0	0
Central Phone Sys Maint	Repairs & Maintenance	5,497	5,497	0	0	0	0	5,497	0	0	0	0	0
Facility Repair work	Repairs & Maintenance	47,898	42,769	0	0	0	0	0	42,739	0	0	29	0
Software maintenance	Repairs & Maintenance	0	0	0	0	0	0	0	0	0	0	0	0
Small tool purchases	Repairs & Maintenance	21,413	10,197	0	0	0	0	0	0	0	0	10,197	0
Equipment purchases<\$5K	Repairs & Maintenance	67,032	57,418	3,498	0	0	0	40,479	1,122	8,215	0	4,105	0
Software upgrades	Repairs & Maintenance	6,801	6,801	0	0	0	0	3,719	0	0	0	3,082	0
Vehicle Maint & Operations	Repairs & Maintenance	0	0	0	0	0	0	0	0	0	0	0	0
Oil & Lubricants	Repairs & Maintenance	2,752	2,752	0	0	0	0	0	0	0	0	2,752	0
Automotive & equip parts	Repairs & Maintenance	97,850	97,850	0	0	0	0	0	0	0	0	97,850	0
Contracted Repair & Operations	Repairs & Maintenance	26,872	26,872	0	0	0	0	0	0	264	0	26,608	0
		646,556	610,534	3,498	0	0	2,704	398,270	52,379	8,479	0	145,204	0
Custodial Services													
Custodial Services	Facilities	135,974	135,974	0	0	0	0	135,974	0	0	0	0	0
Facility Maint Supplies	Facilities	29,077	29,077	0	0	0	0	29,077	0	0	0	0	0
Security Alarm Services	Facilities	3,425	3,425	0	0	0	0	3,425	0	0	0	0	0
Elevator-Lift maintenance	Facilities	9,899	9,899	0	0	0	0	9,899	0	0	0	0	0
		178,375	178,375	0	0	0	0	178,375	0	0	0	0	0
HR Recruitment Exp													
HR Recruitment Exp	Professional & Tech Serv	12,000	12,000	0	0	12,000	0	0	0	0	0	0	0
Legal Services	Professional & Tech Serv	80,854	79,000	0	79,000	0	0	0	0	0	0	0	0
Transcriber-Transcribing	Professional & Tech Serv	7,119	4,032	0	4,032	0	0	0	0	0	0	0	0
Temporary Help Services	Professional & Tech Serv	0	0	0	0	0	0	0	0	0	0	0	0
Auditing & Accounting	Professional & Tech Serv	130,883	130,883	0	0	0	130,883	0	0	0	0	0	0
Professional services	Professional & Tech Serv	438,700	280,806	10,000	3,684	58,000	98,875	110,247	0	0	0	0	0
Utility Locating Services	Professional & Tech Serv	1,649	1,649	0	0	0	0	0	0	0	1,649	0	0
Prosecutor Fees	Professional & Tech Serv	72,384	72,384	0	72,384	0	0	0	0	0	0	0	0
Court Witness & Jury Fees	Professional & Tech Serv	476	476	0	0	0	0	0	0	476	0	0	0
Public Defender Fees	Professional & Tech Serv	19,058	19,058	0	0	0	0	0	0	19,058	0	0	0
Court Interpreters	Professional & Tech Serv	1,174	1,174	0	0	0	0	0	0	1,174	0	0	0
		764,297	601,462	10,000	159,100	70,000	229,758	110,247	0	20,708	1,649	0	0
Organization Memberships													
Organization Memberships	Other	39	39	39	0	0	0	0	0	0	0	0	0
Council expenses	Other	0	0	0	0	0	0	0	0	0	0	0	0
Volunteer Recognition Exp	Other	173	173	0	0	0	0	0	0	0	0	0	173
Misc Program expenses	Other	44,247	23,290	487	0	19,000	0	2,707	1,020	0	77	0	0
Neighborhood Associations	Other	30,000	30,000	0	0	0	0	0	0	0	0	0	30,000
Community Grants	Other	30,000	30,000	0	0	0	0	0	0	0	0	0	30,000
Gateway Project	Other	0	0	0	0	0	0	0	0	0	0	0	0
Clackamas Cable Access	Other	106,000	0	0	0	0	0	0	0	0	0	0	0
		210,459	83,502	525	0	19,000	0	2,707	1,020	0	77	0	60,173

City of West Linn
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	FY10 Proposed City-wide [see right]	General Fund Total	Departments under the General Fund												
			City Council	City Admin	Human Resources	Finance Dept	Information Technology	Facility Services	Municipal Court	Pub Works Support	Vehicle Maint	Non- Departmental			
Ice & Snow Removal	Maintenance	27,657													
Roadway surfaces	Maintenance	106,377													
Traffic Control/Calming	Maintenance	94,081													
Sidewalks & Curbs	Maintenance	8,260													
Bike & Pedestrian Paths	Maintenance	12,978													
Median Maintenance	Maintenance	4,108													
Right-of-Way Maintenance	Maintenance	3,143													
Adopt-a-Street Program	Maintenance	0													
Code Enforcement Expenses	Parks	0													
Pioneer Community Center	Parks	40,000													
Volunteer Projects	Parks	5,000													
McLean House	Parks	11,201													
Boating Facilities	Parks	4,825													
Recreational Programs	Parks	260,295													
Special Recreation Events	Parks	45,291													
Farmers' Market	Parks	10,000													
Old Time Fair	Parks	40,539													
Parks Maint & Unkeep	Parks	122,404													
Natural Area Maintenance	Parks	19,853													
Plaques & Memorial items	Parks	0													
Adult Books, Periodicals	Library	84,963													
Juvenile Books & Material	Library	56,642													
Juvenile Programs	Library	750													
Adult Programs	Library	1,500													
Ready-to-Read programs	Library	0													
Foundation Match Funding	Library	25,000													
LOCOM (911) Comm Center	PublicSafety	170,000													
Portland Police Data Serv	PublicSafety	5,000													
Animal Control Expenses	PublicSafety	7,926													
Prisoner Expenses	PublicSafety	371													
Ammunition	PublicSafety	7,000													
Investigative Supplies	PublicSafety	1,508													
Citation Forms	PublicSafety	1,545													
Batteries for Equipment	PublicSafety	309													
K9 Program	PublicSafety	1,500													
Narcotic Investigation	PublicSafety	5,000													
Medical Exams (victims)	PublicSafety	0													
DMV Record checking	PublicSafety	1,500													
Parrott Crrek Juv Services	PublicSafety	30,000													
Officer Alive Program	PublicSafety	3,000													
Pronet & Language Line	PublicSafety	54													
Photographic expenses	PublicSafety	300													
Traffic Warning materials	PublicSafety	2,112													
Meter Reading expenses	Water	55,045													
Distribution System O&M	Water	52,077													
Wholesale Water SFWB	Water	1,008,548													
Laboratory Water Testing	Water	22,387													
Storage & Plumbing	Water	25,162													
Water System Expansion	Water	14,563													
Fire Hydrant Maintenance	Water	15,000													
Pressure Reducing V&V	Water	16,728													
Telemetry Systems	Water	7,569													
Street Cleaning services	Environmental	130,000													
Repair & maintenance	Environmental	40,793													
NPDEST/Tualatin Basin Proj	Environmental	1,468													
Environmental Compliance	Environmental	309													
Sewer Pump Stations	Environmental	10,000													
Chemical Treatment	Environmental	13,000													
		2,634,642	0	0	0	0	0	0	0	0	0	0	0	0	0
Materials & Services		6,202,691	2,027,331	30,824	181,804	94,784	337,272	630,090	363,912	40,440	49,030	185,617	113,557		
Transfers		5,995,000	245,000	0	0	0	0	0	0	0	0	0	0	245,000	
Debt Service		1,847,000	341,000	0	0	0	0	0	0	0	0	0	0	341,000	
Capital Outlay		8,930,000	25,000	0	0	0	0	0	25,000	0	0	0	0	0	
Appropriated expenditures		35,421,691	6,356,331	57,824	923,804	344,784	964,272	950,090	473,912	279,440	1,293,030	369,617	699,557		

Line Item Detail

City of West Linn

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		Public Safety	Parks & Recreation	Library Fund	Building Inspection	Planning Fund	Commun Services	Park Bond	Debt Services	SDCs Fund	Sreet Fund	Water Fund	Environ Fund
Personal Services		3,745,000	1,393,000	1,208,000	277,000	581,000	0	0	0	0	426,000	602,000	497,000
Materials & Services													
Membership dues	Personnel Related exp	1,600	19,411	955	448	1,942	0	0	0	0	175	1,378	4,392
Professional certifications	Personnel Related exp	0	0	0	0	0	0	0	0	0	403	417	414
Training, travel	Personnel Related exp	38,195	0	1,500	2,538	1,729	0	0	0	0	1,153	5,000	8,100
Uniform clothing & cleaning	Personnel Related exp	12,046	4,530	0	0	0	0	0	0	0	0	0	0
Employee Vehicle Exp	Personnel Related exp	0	3,863	280	0	0	0	0	0	0	0	0	11
Meal & Other business exp	Personnel Related exp	0	0	0	0	0	0	0	0	0	641	2,080	70
Safety Supplies & Service	Personnel Related exp	0	0	0	0	0	0	0	0	0	0	0	1,000
		51,842	27,804	2,734	2,986	3,671	0	0	0	0	2,372	8,875	13,986
Computer Supply	General Office expenses	5,000	0	0	0	0	0	0	0	0	0	0	0
Office supplies	General Office expenses	4,686	3,180	13,500	2,804	5,676	0	0	0	0	524	635	433
Postage & shipping	General Office expenses	83	4,952	545	0	0	0	0	0	0	0	10,583	21,486
Books, Publications & subscrip	General Office expenses	1,506	0	15,603	105	1,234	0	0	0	0	0	247	88
Printing & reproduction	General Office expenses	1,387	10,752	0	0	0	30,000	0	0	0	0	0	0
Advertising-Public Notice	General Office expenses	219	0	0	0	5,245	0	0	0	0	0	2,015	90
Recording & Filing	General Office expenses	0	0	0	0	0	0	0	0	0	0	0	1,191
Business Forms	General Office expenses	1,294	0	0	0	0	0	0	0	0	0	2,254	4,578
Finance service charges	General Office expenses	221	620	600	19,445	0	0	0	0	0	0	0	0
Fiscal agent	General Office expenses	0	0	0	0	0	20,000	0	0	0	0	0	0
Insurance - Liability Premium	General Office expenses	100,000	40,000	25,000	0	0	0	0	0	0	5,150	10,300	20,600
Insurance - Risk Mgmt	General Office expenses	0	0	0	0	0	0	0	0	0	0	0	0
Emergency Utility Assistance	General Office expenses	0	0	0	0	0	0	0	0	0	0	0	0
		114,387	59,503	55,248	22,355	12,145	30,000	20,000	0	0	5,674	26,034	48,466
Dumping & hauling	Utility type of expenses	0	0	0	0	0	0	0	0	0	445	0	2,103
Motor Fuel (gas/diesel)	Utility type of expenses	67,280	1,805	0	2,222	0	0	0	0	0	8,294	12,195	12,175
Utilities	Utility type of expenses	0	84,703	0	0	0	0	0	0	0	0	134,029	18,495
Telephone services	Utility type of expenses	0	5,581	0	0	0	0	0	0	0	0	0	0
Cellular/Mobile Phones	Utility type of expenses	33,080	0	0	916	0	0	0	0	0	477	1,264	1,452
Clackamas Co. 800mhz Cr	Utility type of expenses	25,000	0	0	0	0	0	0	0	0	0	0	0
Internet website service	Utility type of expenses	0	0	0	0	0	0	0	0	0	0	0	0
Property taxes on nonexempt	Utility type of expenses	0	0	0	0	0	0	0	0	0	0	3,500	0
Street Lighting	Utility type of expenses	0	0	0	0	0	0	0	0	0	291,807	0	0
		125,360	92,088	0	3,138	0	0	0	0	0	301,023	150,987	34,225
Equipment repairs	Repairs & Maintenance	1,693	0	0	170	0	0	0	0	0	2,138	0	2,171
Computer Equip repair	Repairs & Maintenance	0	0	0	0	0	0	0	0	0	0	0	0
Computer Maint Agreements	Repairs & Maintenance	3,892	0	0	0	0	0	0	0	0	0	0	0
Software Maint Agreements	Repairs & Maintenance	0	0	0	0	0	0	0	0	0	0	0	0
Central Phone Sys repairs	Repairs & Maintenance	0	0	0	0	0	0	0	0	0	0	0	0
Central Phone Sys Maint	Repairs & Maintenance	0	0	0	0	0	0	0	0	0	0	0	0
Facility Repair work	Repairs & Maintenance	5,000	130	0	0	0	0	0	0	0	0	0	0
Software maintenance	Repairs & Maintenance	0	0	0	0	0	0	0	0	0	0	0	0
Small tool purchases	Repairs & Maintenance	0	0	0	37	0	0	0	0	0	941	5,638	4,600
Equipment purchases<\$5K	Repairs & Maintenance	0	3,654	2,500	0	0	0	0	0	0	0	3,459	0
Software upgrades	Repairs & Maintenance	0	0	0	0	0	0	0	0	0	0	0	0
Vehicle Maint & Operations	Repairs & Maintenance	0	0	0	0	0	0	0	0	0	0	0	0
Oil & Lubricants	Repairs & Maintenance	0	0	0	0	0	0	0	0	0	0	0	0
Automotive & equip parts	Repairs & Maintenance	0	0	0	0	0	0	0	0	0	0	0	0
Contracted Repair & Operations	Repairs & Maintenance	0	0	0	0	0	0	0	0	0	0	0	0
		10,585	3,784	2,500	207	0	0	0	0	0	3,079	9,097	6,771
Custodial Services	Facilities	0	0	0	0	0	0	0	0	0	0	0	0
Facility Maint Supplies	Facilities	0	0	0	0	0	0	0	0	0	0	0	0
Security Alarm Services	Facilities	0	0	0	0	0	0	0	0	0	0	0	0
Elevator-lift maintenance	Facilities	0	0	0	0	0	0	0	0	0	0	0	0
		0	0	0	0	0	0	0	0	0	0	0	0
HR Recruitment Exp	Professional & Tech Serv	0	0	0	0	0	0	0	0	0	0	0	0
Legal Services	Professional & Tech Serv	0	0	0	0	0	0	0	0	0	0	0	1,854
Transcriber-Transcribing	Professional & Tech Serv	0	0	0	0	3,087	0	0	0	0	0	0	0
Temporary Help Services	Professional & Tech Serv	0	0	0	0	0	0	0	0	0	0	0	0
Auditing & Accounting	Professional & Tech Serv	0	0	0	0	0	0	0	0	0	0	0	0
Professional services	Professional & Tech Serv	9,579	0	1,000	0	38,551	45,000	0	0	50,000	989	3,357	9,418
Utility Locating Services	Professional & Tech Serv	0	0	0	0	0	0	0	0	0	0	0	0
Prosecutor Fees	Professional & Tech Serv	0	0	0	0	0	0	0	0	0	0	0	0
Court Witness & Jury Fees	Professional & Tech Serv	0	0	0	0	0	0	0	0	0	0	0	0
Public Defender Fees	Professional & Tech Serv	0	0	0	0	0	0	0	0	0	0	0	0
Court Interpreters	Professional & Tech Serv	0	0	0	0	0	0	0	0	0	0	0	0
		9,579	0	1,000	0	41,638	45,000	0	0	50,000	989	3,357	11,272
Organization Memberships	Other	0	0	0	0	0	0	0	0	0	0	0	0
Council expenses	Other	0	0	0	0	0	0	0	0	0	0	0	0
Volunteer Recognition Exp	Other	0	0	0	0	0	0	0	0	0	0	0	0
Misc Program expenses	Other	7,305	65	0	533	0	0	0	0	0	6,548	6,506	0
Neighborhood Assodations	Other	0	0	0	0	0	0	0	0	0	0	0	0
Community Grants	Other	0	0	0	0	0	0	0	0	0	0	0	0
Gateway Project	Other	0	0	0	0	0	0	0	0	0	0	0	0
Clackamas Cable Access	Other	0	0	0	0	106,000	0	0	0	0	0	0	0
		7,305	65	0	533	0	106,000	0	0	0	6,548	6,506	0

City of West Linn

Line Item Detail

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		Public Safety	Parks & Recreation	Library Fund	Building Inspection	Planning Fund	Commun Services	Park Bond	Debt Services	SDCs Fund	Sreet Fund	Water Fund	Environ Fund
Ice & Snow Removal	Maintenance	0	0	0	0	0	0	0	0	0	27,657	0	0
Roadway surfaces	Maintenance	0	0	0	0	0	0	0	0	0	106,377	0	0
Traffic Control/Calmng	Maintenance	0	0	0	0	0	0	0	0	0	94,081	0	0
Sidewalks & Curbs	Maintenance	0	0	0	0	0	0	0	0	0	8,260	0	0
Bike & Pedestrian Paths	Maintenance	0	0	0	0	0	0	0	0	0	12,978	0	0
Median Maintenance	Maintenance	0	0	0	0	0	0	0	0	0	4,108	0	0
Right-of-Way Maintenance	Maintenance	0	0	0	0	0	0	0	0	0	3,143	0	0
Adopt-a-Street Program	Maintenance	0	0	0	0	0	0	0	0	0	0	0	0
Code Enforcement Expenses	Parks	0	0	0	0	0	0	0	0	0	0	0	0
Pioneer Community Center	Parks	0	40,000	0	0	0	0	0	0	0	0	0	0
Volunteer Projects	Parks	0	5,000	0	0	0	0	0	0	0	0	0	0
McLean House	Parks	0	11,201	0	0	0	0	0	0	0	0	0	0
Boating Facilities	Parks	0	4,825	0	0	0	0	0	0	0	0	0	0
Recreational Programs	Parks	0	260,295	0	0	0	0	0	0	0	0	0	0
Special Recreation Events	Parks	0	45,291	0	0	0	0	0	0	0	0	0	0
Farmers' Market	Parks	0	10,000	0	0	0	0	0	0	0	0	0	0
Old Time Fair	Parks	0	40,539	0	0	0	0	0	0	0	0	0	0
Parks Maint & Unkeep	Parks	0	122,404	0	0	0	0	0	0	0	0	0	0
Natural Area Maintenance	Parks	0	19,853	0	0	0	0	0	0	0	0	0	0
Plaques & Memorial Items	Parks	0	0	0	0	0	0	0	0	0	0	0	0
Adult Books, Periodicals	Library	0	0	84,963	0	0	0	0	0	0	0	0	0
Juvenile Books & Material	Library	0	0	56,642	0	0	0	0	0	0	0	0	0
Juvenile Programs	Library	0	0	750	0	0	0	0	0	0	0	0	0
Adult Programs	Library	0	0	1,500	0	0	0	0	0	0	0	0	0
Ready-to-Read programs	Library	0	0	0	0	0	0	0	0	0	0	0	0
Foundation Match Funding	Library	0	0	25,000	0	0	0	0	0	0	0	0	0
LOCOM (911) Comm Center	Public Safety	170,000	0	0	0	0	0	0	0	0	0	0	0
Portland Police Data Serv	Public Safety	5,000	0	0	0	0	0	0	0	0	0	0	0
Animal Control Expenses	Public Safety	7,926	0	0	0	0	0	0	0	0	0	0	0
Prisoner Expenses	Public Safety	371	0	0	0	0	0	0	0	0	0	0	0
Ammunition	Public Safety	7,000	0	0	0	0	0	0	0	0	0	0	0
Investigative Supplies	Public Safety	1,508	0	0	0	0	0	0	0	0	0	0	0
Citation Forms	Public Safety	1,545	0	0	0	0	0	0	0	0	0	0	0
Batteries for Equipment	Public Safety	309	0	0	0	0	0	309	0	0	0	0	0
K9 Program	Public Safety	1,500	0	0	0	0	0	0	0	0	0	0	0
Narcotic Investigation	Public Safety	5,000	0	0	0	0	0	0	0	0	0	0	0
Medical Exams (victims)	Public Safety	0	0	0	0	0	0	0	0	0	0	0	0
DMV Record checking	Public Safety	1,500	0	0	0	0	0	0	0	0	0	0	0
Parrott Crrek Juv Services	Public Safety	30,000	0	0	0	0	0	0	0	0	0	0	0
Officer Alive Program	Public Safety	3,000	0	0	0	0	0	0	0	0	0	0	0
Pronet & Language Line	Public Safety	54	0	0	0	0	0	0	0	0	0	0	0
Photographic expenses	Public Safety	300	0	0	0	0	0	0	0	0	0	0	0
Traffic Warning materials	Public Safety	2,112	0	0	0	0	0	0	0	0	0	0	0
Meter Reading expenses	Water	0	0	0	0	0	0	0	0	0	0	55,045	0
Distribution System O&M	Water	0	0	0	0	0	0	0	0	0	0	52,077	0
Wholesale Water SFWB	Water	0	0	0	0	0	0	0	0	0	0	1,008,548	0
Laboratory Water Testing	Water	0	0	0	0	0	0	0	0	0	0	20,000	2,387
Storage & Plumbing	Water	0	0	0	0	0	0	0	0	0	0	25,162	0
Water System Expansion	Water	0	0	0	0	0	0	0	0	0	0	14,563	0
Fire Hydrant Maintenance	Water	0	0	0	0	0	0	0	0	0	0	15,000	0
Pressure Reducing V&V	Water	0	0	0	0	0	0	0	0	0	0	16,728	0
Telemetry Systems	Water	0	0	0	0	0	0	0	0	0	0	7,569	0
Street Cleaning services	Environmental	0	0	0	0	0	0	0	0	0	0	0	130,000
Repair & maintenance	Environmental	0	0	0	0	0	0	0	0	0	0	0	40,793
NPDEST/Tualatin Basin Proj	Environmental	0	0	0	0	0	0	0	0	0	0	0	1,468
Environmental Compliance	Environmental	0	0	0	0	0	0	0	0	0	0	0	309
Sewer Pump Stations	Environmental	0	0	0	0	0	0	0	0	0	0	0	10,000
Chemical Treatment	Environmental	0	0	0	0	0	0	0	0	0	0	0	13,000
		237,125	559,409	168,855	0	0	0	0	0	0	256,604	1,214,693	197,957
Materials & Services		556,183	742,652	230,338	29,219	57,454	181,000	20,000	0	50,000	576,288	1,419,549	312,677
Transfers		1,459,000	780,000	369,000	71,000	202,000	0	0	0	35,000	671,000	1,112,000	1,051,000
Debt Service		113,000	40,000	0	121,000	0	0	0	927,000	0	151,000	154,000	0
Capital Outlay		1,600,000	750,000	1,050,000	0	0	100,000	1,016,000	0	390,000	2,159,000	340,000	1,500,000
Appropriated expenditures		7,473,183	3,705,652	2,857,338	498,219	840,454	281,000	1,036,000	927,000	475,000	3,983,288	3,627,549	3,360,677

Line Item Detail

City of West Linn

Line Item Detail

FY 2011 - Year Two Proposed

		FY11 Proposed City-wide (see right)	General Fund Total	Departments under the General Fund									
				City Council	City Admin	Human Resources	Finance Dept	Information Technology	Facility Services	Municipal Court	Pub Works Support	Vehicle Maint	Non- Departmental
Personal Services		13,188,000	3,938,000	28,000	845,000	273,000	664,000	340,000	89,000	259,000	1,252,000	188,000	0
Materials & Services													
	Personnel Related exp	44,141	12,434	221	3,807	765	3,628	0	0	923	3,090	0	0
	Professional certifications	5,398	4,126	0	0	0	1,545	0	0	0	2,575	6	0
	Training, travel	118,579	58,368	4,120	1,458	3,931	18,175	0	0	3,518	25,000	2,166	0
	Uniform clothing & cleaning	24,640	7,567	0	0	0	0	0	0	0	6,179	1,388	0
	Employee Vehicle Exp	4,757	479	0	0	0	0	450	0	0	29	0	0
	Meal & Other business exp	12,185	9,311	5,349	1,720	121	0	70	0	0	1,943	108	0
	Safety Supplies & Service	2,664	1,634	0	0	0	0	0	0	0	1,634	0	0
		212,364	93,920	9,690	6,984	4,817	23,349	520	0	4,441	40,450	3,668	0
Computer Supply													
	General Office expenses	33,786	28,636	0	0	0	0	28,636	0	0	0	0	0
	Office supplies	87,949	55,568	6,124	13,173	5	21,978	0	0	3,425	7,137	242	3,485
	Postage & shipping	58,215	19,436	0	286	0	19,149	0	0	0	0	0	0
	Books, Publications & subscript	24,042	4,705	1,491	103	1,136	894	0	0	173	676	231	0
	Printing & reproduction	70,291	25,788	0	0	0	16,272	8,203	0	1,313	0	0	0
	Advertising-Public Notice	10,872	3,076	0	2,685	0	391	0	0	0	0	0	0
	Recording & Filing	1,383	156	0	0	0	0	0	0	0	156	0	0
	Business Forms	8,359	0	0	0	0	0	0	0	0	0	0	0
	Finance service charges	44,351	22,839	0	0	0	20,600	0	0	2,239	0	0	0
	Fiscal agent	22,785	2,785	0	0	0	2,785	0	0	0	0	0	0
	Insurance - Liability Premium	207,068	4,936	0	0	0	2,537	0	0	0	0	2,400	0
	Insurance - Risk Mgmt	45,000	45,000	0	0	0	0	0	0	0	0	0	45,000
	Emergency Utility Assistance	5,000	5,000	0	0	0	0	0	0	0	0	0	5,000
		619,102	217,926	7,615	16,248	1,141	84,606	36,840	0	7,150	7,969	2,872	53,485
Dumping & hauling													
	Utility type of expenses	2,624	0	0	0	0	0	0	0	0	0	0	0
	Motor Fuel (gas/diesel)	144,186	37,098	0	0	0	0	102	0	1,911	35,084	0	0
	Utilities	380,345	136,002	0	0	0	0	136,002	0	0	0	0	0
	Telephone services	54,623	48,875	0	0	0	48,875	0	0	0	0	0	0
	Cellular/Mobile Phones	42,234	3,929	0	153	0	983	0	0	2,793	0	0	0
	Clackamas Co. 800mhz Crt	25,000	0	0	0	0	0	0	0	0	0	0	0
	Internet website service	35,213	35,213	0	0	0	35,213	0	0	0	0	0	0
	Property taxes on nonexempt	3,605	0	0	0	0	0	0	0	0	0	0	0
	Street Lighting	300,561	0	0	0	0	0	0	0	0	0	0	0
		988,393	261,117	0	153	0	85,072	136,103	0	4,704	35,084	0	0
Equipment repairs													
	Repairs & Maintenance	15,729	9,371	0	0	0	0	8,773	0	0	598	0	0
	Computer Equip repair	11,483	11,483	0	0	0	0	11,483	0	0	0	0	0
	Computer Maint Agreements	141,385	137,376	0	0	0	0	137,376	0	0	0	0	0
	Software Maint Agreements	212,958	212,958	0	0	0	2,785	210,173	0	0	0	0	0
	Central Phone Sys repairs	0	0	0	0	0	0	0	0	0	0	0	0
	Central Phone Sys Maint	5,662	5,662	0	0	0	5,662	0	0	0	0	0	0
	Facility Repair work	69,335	44,052	0	0	0	0	44,022	0	0	30	0	0
	Software maintenance	0	0	0	0	0	0	0	0	0	0	0	0
	Small tool purchases	22,092	10,503	0	0	0	0	0	0	0	10,503	0	0
	Equipment purchases<\$5K	69,043	59,141	3,609	0	0	41,693	1,155	8,461	0	4,228	0	0
	Software upgrades	7,005	7,005	0	0	0	3,800	0	0	0	3,175	0	0
	Vehicle Maint & Operations	0	0	0	0	0	0	0	0	0	0	0	0
	Oil & Lubricants	2,834	2,834	0	0	0	0	0	0	0	2,834	0	0
	Automotive & equip parts	100,786	100,786	0	0	0	0	0	0	0	100,786	0	0
	Contracted Repair & Operations	27,678	27,678	0	0	0	0	0	272	0	27,406	0	0
		685,990	628,950	3,603	0	0	2,785	410,218	53,950	8,733	0	149,560	0
Custodial Services													
	Facilities	140,053	140,053	0	0	0	0	140,053	0	0	0	0	0
	Facility Maint Supplies	29,949	29,949	0	0	0	0	29,949	0	0	0	0	0
	Security Alarm Services	3,528	3,528	0	0	0	0	3,528	0	0	0	0	0
	Elevator-Lift maintenance	10,196	10,196	0	0	0	0	10,196	0	0	0	0	0
		183,726	183,726	0	0	0	0	183,726	0	0	0	0	0
HR Recruitment Exp													
	Professional & Tech Serv	12,360	12,360	0	0	12,360	0	0	0	0	0	0	0
	Legal Services	46,910	45,000	0	45,000	0	0	0	0	0	0	0	0
	Transcriber-Transcribing	7,333	4,153	0	4,153	0	0	0	0	0	0	0	0
	Temporary Help Services	0	0	0	0	0	0	0	0	0	0	0	0
	Auditing & Accounting	134,809	134,809	0	0	0	134,809	0	0	0	0	0	0
	Professional services	434,978	273,847	10,300	4,794	46,940	99,258	112,555	0	0	0	0	0
	Utility Locating Services	1,698	1,698	0	0	0	0	0	0	1,698	0	0	0
	Prosecutor Fees	72,556	72,556	0	72,556	0	0	0	0	0	0	0	0
	Court Witness & Jury Fees	490	490	0	0	0	0	0	490	0	0	0	0
	Public Defender Fees	18,829	18,829	0	0	0	0	0	18,829	0	0	0	0
	Court Interpreters	1,209	1,209	0	0	0	0	0	1,209	0	0	0	0
		731,172	564,952	10,300	126,503	59,300	234,067	112,555	0	20,529	1,698	0	0
Organization Memberships													
	Other	40	40	40	0	0	0	0	0	0	0	0	0
	Council expenses	0	0	0	0	0	0	0	0	0	0	0	0
	Volunteer Recognition Exp	178	178	0	0	0	0	0	0	0	0	0	178
	Misc Program expenses	46,574	24,989	501	0	20,570	0	2,788	1,050	0	80	0	0
	Neighborhood Associations	30,900	30,900	0	0	0	0	0	0	0	0	0	30,900
	Community Grants	30,900	30,900	0	0	0	0	0	0	0	0	0	30,900
	Gateway Project	0	0	0	0	0	0	0	0	0	0	0	0
	Clackamas Cable Access	55,000	0	0	0	0	0	0	0	0	0	0	0
		163,592	87,007	541	0	20,570	0	2,788	1,050	0	80	0	61,978

City of West Linn
Line Item Detail

FY 2011 - Year Two Proposed

		FY11 Proposed	Departments under the General Fund										
		City-wide [see right]	General Fund Total	City Council	City Admin	Human Resources	Finance Dept	Information Technology	Facility Services	Municipal Court	Pub Works Support	Vehicle Maint	Non-Departmental
Ice & Snow Removal	Maintenance	28,487											
Roadway surfaces	Maintenance	109,568											
Traffic Control/Calmng	Maintenance	96,904											
Sidewalks & Curbs	Maintenance	8,507											
Bike & Pedstrian Paths	Maintenance	13,367											
Median Maintenance	Maintenance	4,231											
Right-of-Way Maintenance	Maintenance	3,237											
Adopt-a-Street Program	Maintenance	0											
Code Enforcement Expenses	Parks	0											
Pioneer Community Center	Parks	41,200											
Volunteer Projects	Parks	5,150											
McLean House	Parks	11,537											
Boating Facilities	Parks	4,970											
Recreational Programs	Parks	268,104											
Spedal Recreation Events	Parks	46,650											
Farmers' Market	Parks	10,300											
Old Time Fair	Parks	41,755											
Parks Maint & Unkeep	Parks	126,076											
Natural Area Maintenance	Parks	20,449											
Plaques & Memorial items	Parks	0											
Adult Books, Periodicals	Library	87,512											
Juvenile Books & Material	Library	56,341											
Juvenile Programs	Library	773											
Adult Programs	Library	1,545											
Ready-to-Read programs	Library	0											
County District Levy campaign	Library	25,750											
LOCOM (911) Comm Center	PublicSafety	170,000											
Portland Police Data Serv	PublicSafety	5,150											
Animal Control Expenses	PublicSafety	8,164											
Prisoner Expenses	PublicSafety	382											
Ammunition	PublicSafety	7,210											
Investigative Supplies	PublicSafety	1,553											
Citation Forms	PublicSafety	1,591											
Batteries for Equipment	PublicSafety	318											
K9 Program	PublicSafety	1,545											
Narcotic Investigation	PublicSafety	5,150											
Medical Exams (victims)	PublicSafety	0											
DMV Record checking	PublicSafety	1,545											
Parrott Crrek Juv Services	PublicSafety	30,900											
Officer Alive Program	PublicSafety	3,090											
Pronet & Language Line	PublicSafety	56											
Photographic expenses	PublicSafety	309											
Traffic Warning materials	PublicSafety	2,175											
Meter Reading expenses	Water	56,697											
Distribution System O&M	Water	53,640											
Wholesale Water SFWB	Water	1,038,805											
Laboratory Water Testing	Water	23,059											
Storage & Plumbing	Water	25,917											
Water System Expansion	Water	15,000											
Fire Hydrant Maintenance	Water	15,450											
Pressure Reducing V&V	Water	17,230											
Telemetry Systems	Water	7,796											
Street Cleaning services	Environmental	133,900											
Repair & maintenance	Environmental	41,235											
NPDEST/Tualatin Basin Proj	Environmental	1,512											
Environmental Compliance	Environmental	318											
Sewer Pump Stations	Environmental	10,300											
Chemical Treatment	Environmental	13,390											
		2,705,799	0	0	0	0	0	0	0	0	0	0	0
Materials & Services		6,290,140	2,037,498	31,748	149,888	85,828	344,807	647,993	374,830	40,854	54,901	191,185	115,463
Transfers		5,780,000	32,000	0	0	0	0	0	0	0	0	0	32,000
Debt Service		1,729,000	342,000	0	0	0	0	0	0	0	0	0	342,000
Capital Outlay		7,547,000	25,000	0	0	0	0	0	25,000	0	0	0	0
Appropriated expenditures		34,534,140	6,374,498	59,748	994,888	358,828	1,008,807	987,993	488,830	299,854	1,306,901	379,185	489,463

Line Item Detail

City of West Linn
Line Item Detail

FY 2011 - Year Two Proposed

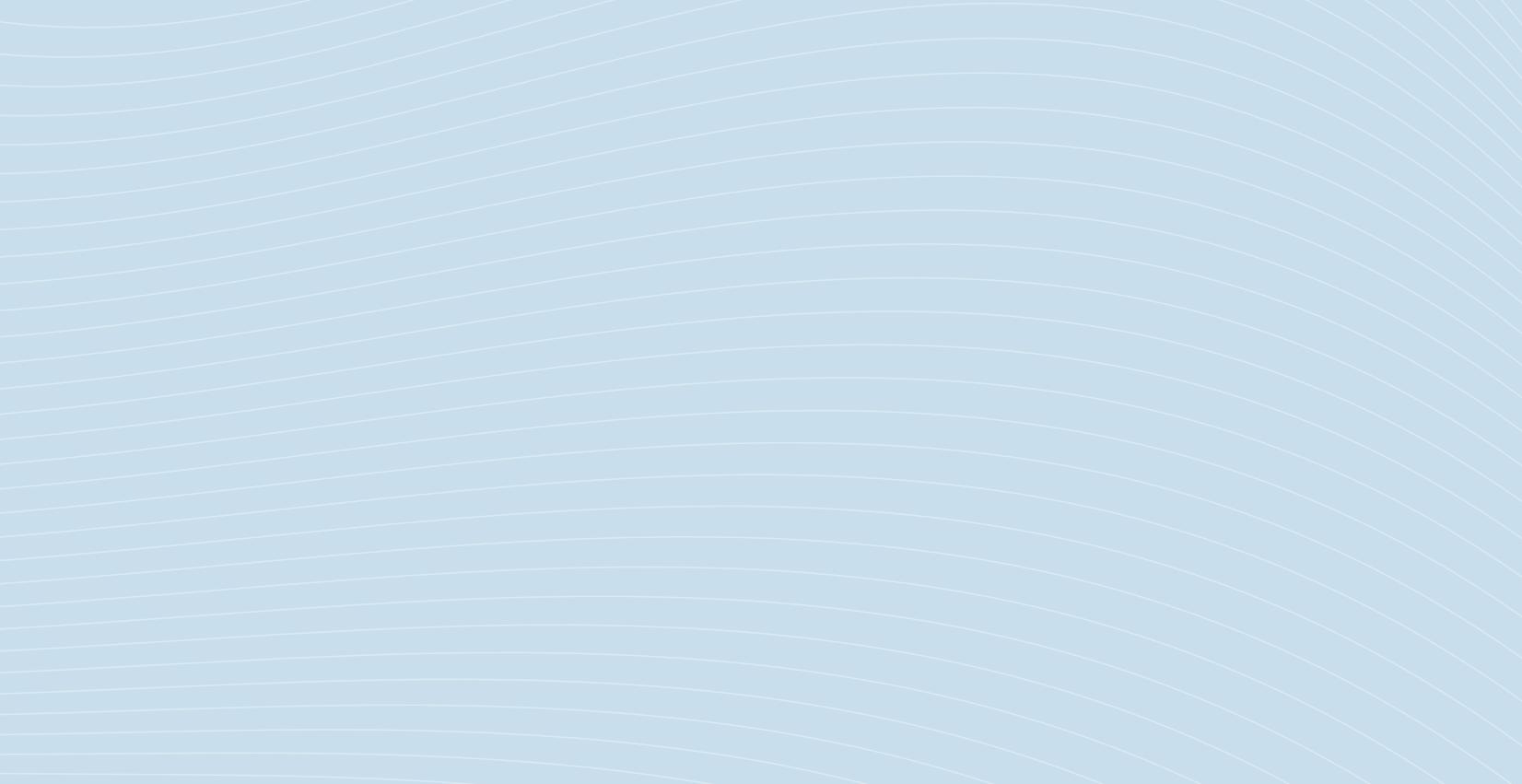
		Public Safety	Parks & Recreation	Library Fund	Building Inspection	Planning Fund	Commun Services	Park Bond	Debt Services	SDCs Fund	Street Fund	Water Fund	Environ Fund
Personal Services		3,960,000	1,477,000	1,288,000	254,000	663,000	0	0	0	0	447,000	634,000	527,000
Materials & Services													
Membership dues	Personnel Related exp	1,648	19,994	983	461	2,000	0	0	0	0	180	1,419	5,021
Professional certifications	Personnel Related exp	0	0	0	0	0	0	0	0	0	415	430	426
Training, travel	Personnel Related exp	39,341	0	1,545	2,615	1,781	0	0	0	0	1,187	5,150	8,592
Uniform dothing & cleaning	Personnel Related exp	12,408	4,666	0	0	0	0	0	0	0	0	0	0
Employee Vehicle Exp	Personnel Related exp	0	3,978	288	0	0	0	0	0	0	0	0	11
Meal & Other business exp	Personnel Related exp	0	0	0	0	0	0	0	0	0	660	2,142	72
Safety Supplies & Service	Personnel Related exp	0	0	0	0	0	0	0	0	0	0	0	1,030
		53,397	28,638	2,816	3,076	3,781	0	0	0	0	2,443	9,141	15,152
Computer Supply	General Office expenses	5,150	0	0	0	0	0	0	0	0	0	0	0
Office supplies	General Office expenses	4,827	3,275	13,905	2,888	5,847	0	0	0	0	539	654	446
Postage & shipping	General Office expenses	86	5,100	562	0	0	0	0	0	0	0	10,901	22,131
Books, Publications & subscript	General Office expenses	1,552	0	16,071	108	1,260	0	0	0	0	0	255	91
Printing & reproduction	General Office expenses	1,429	11,074	0	0	0	32,000	0	0	0	0	0	0
Advertising-Public Notice	General Office expenses	226	0	0	0	5,403	0	0	0	0	0	2,075	92
Recording & Filing	General Office expenses	0	0	0	0	0	0	0	0	0	0	0	1,227
Business Forms	General Office expenses	1,322	0	0	0	0	0	0	0	0	0	2,322	4,715
Finance service charges	General Office expenses	228	638	618	20,029	0	0	0	0	0	0	0	0
Fiscal agent	General Office expenses	0	0	0	0	0	20,000	0	0	0	0	0	0
Insurance - Liability Premium	General Office expenses	100,000	40,000	25,000	0	0	0	0	0	0	5,305	10,609	21,218
Insurance - Risk Mgmt	General Office expenses	0	0	0	0	0	0	0	0	0	0	0	0
Emergency Utility Assistance	General Office expenses	0	0	0	0	0	0	0	0	0	0	0	0
		114,819	60,088	56,156	23,025	12,510	32,000	20,000	0	0	5,844	26,815	49,920
Dumping & hauling	Utility type of expenses	0	0	0	0	0	0	0	0	0	458	0	2,166
Motor Fuel (gas/diesel)	Utility type of expenses	69,299	1,859	0	2,288	0	0	0	0	0	8,542	12,561	12,540
Utilities	Utility type of expenses	0	87,244	0	0	0	0	0	0	0	0	188,050	19,050
Telephone services	Utility type of expenses	0	5,748	0	0	0	0	0	0	0	0	0	0
Cellular/Mobile Phones	Utility type of expenses	34,072	0	0	944	0	0	0	0	0	492	1,302	1,496
Clackamas Co. 800mhz Crt	Utility type of expenses	25,000	0	0	0	0	0	0	0	0	0	0	0
Internet website service	Utility type of expenses	0	0	0	0	0	0	0	0	0	0	0	0
Property taxes on nonexempt	Utility type of expenses	0	0	0	0	0	0	0	0	0	0	3,605	0
Street Lighting	Utility type of expenses	0	0	0	0	0	0	0	0	0	300,561	0	0
		128,371	94,851	0	3,232	0	0	0	0	0	310,054	155,517	35,252
Equipment repairs	Repairs & Maintenance	1,744	0	0	175	0	0	0	0	0	2,202	0	2,236
Computer Equip repair	Repairs & Maintenance	0	0	0	0	0	0	0	0	0	0	0	0
Computer Maint Agreements	Repairs & Maintenance	4,009	0	0	0	0	0	0	0	0	0	0	0
Software Maint Agreements	Repairs & Maintenance	0	0	0	0	0	0	0	0	0	0	0	0
Central Phone Sys repairs	Repairs & Maintenance	0	0	0	0	0	0	0	0	0	0	0	0
Central Phone Sys Maint	Repairs & Maintenance	0	0	0	0	0	0	0	0	0	0	0	0
Facility Repair work	Repairs & Maintenance	5,150	134	0	0	0	20,000	0	0	0	0	0	0
Software maintenance	Repairs & Maintenance	0	0	0	0	0	0	0	0	0	0	0	0
Small tool purchases	Repairs & Maintenance	0	0	0	38	0	0	0	0	0	969	5,807	4,775
Equipment purchases<\$5K	Repairs & Maintenance	0	3,764	2,575	0	0	0	0	0	0	0	3,563	0
Software upgrades	Repairs & Maintenance	0	0	0	0	0	0	0	0	0	0	0	0
Vehicle Maint & Operations	Repairs & Maintenance	0	0	0	0	0	0	0	0	0	0	0	0
Oil & Lubricants	Repairs & Maintenance	0	0	0	0	0	0	0	0	0	0	0	0
Automotive & equip parts	Repairs & Maintenance	0	0	0	0	0	0	0	0	0	0	0	0
Contracted Repair & Operations	Repairs & Maintenance	0	0	0	0	0	0	0	0	0	0	0	0
		10,903	3,897	2,575	213	0	20,000	0	0	0	3,172	9,370	7,011
Custodial Services	Facilities	0	0	0	0	0	0	0	0	0	0	0	0
Facility Maint Supplies	Facilities	0	0	0	0	0	0	0	0	0	0	0	0
Security Alarm Services	Facilities	0	0	0	0	0	0	0	0	0	0	0	0
Elevator-Lift maintenance	Facilities	0	0	0	0	0	0	0	0	0	0	0	0
		0	0	0	0	0	0	0	0	0	0	0	0
HR Recruitment Exp	Professional & Tech Serv	0	0	0	0	0	0	0	0	0	0	0	0
Legal Services	Professional & Tech Serv	0	0	0	0	0	0	0	0	0	0	0	1,910
Transcriber-Transdptng	Professional & Tech Serv	0	0	0	0	3,180	0	0	0	0	0	0	0
Temporary Help Services	Professional & Tech Serv	0	0	0	0	0	0	0	0	0	0	0	0
Auditing & Accounting	Professional & Tech Serv	0	0	0	0	0	0	0	0	0	0	0	0
Professional services	Professional & Tech Serv	9,866	0	1,030	0	39,707	46,350	0	0	50,000	1,018	3,458	9,701
Utility Locating Services	Professional & Tech Serv	0	0	0	0	0	0	0	0	0	0	0	0
Prosecutor Fees	Professional & Tech Serv	0	0	0	0	0	0	0	0	0	0	0	0
Court Witness & Jury Fees	Professional & Tech Serv	0	0	0	0	0	0	0	0	0	0	0	0
Public Defender Fees	Professional & Tech Serv	0	0	0	0	0	0	0	0	0	0	0	0
Court Interpreters	Professional & Tech Serv	0	0	0	0	0	0	0	0	0	0	0	0
		9,866	0	1,030	0	42,887	46,350	0	0	50,000	1,018	3,458	11,610
Organization Memberships	Other	0	0	0	0	0	0	0	0	0	0	0	0
Council expense s	Other	0	0	0	0	0	0	0	0	0	0	0	0
Volunteer Recognition Exp	Other	0	0	0	0	0	0	0	0	0	0	0	0
Misc Program expense s	Other	7,524	67	0	549	0	0	0	0	0	6,744	6,701	0
Neighborhood Associations	Other	0	0	0	0	0	0	0	0	0	0	0	0
Community Grants	Other	0	0	0	0	0	0	0	0	0	0	0	0
Gateway Project	Other	0	0	0	0	0	0	0	0	0	0	0	0
Clackamas Cable Access	Other	0	0	0	0	0	55,000	0	0	0	0	0	0
		7,524	67	0	549	0	55,000	0	0	0	6,744	6,701	0

City of West Linn
Line Item Detail

FY 2011 - Year Two Proposed

		Public Safety	Parks & Recreation	Library Fund	Building Inspection	Planning Fund	Commun Services	Park Bond	Debt Services	SDCs Fund	Sreet Fund	Water Fund	Environ Fund
Ice & Snow Removal	Maintenance	0	0	0	0	0	0	0	0	0	28,487	0	0
Roadway surfaces	Maintenance	0	0	0	0	0	0	0	0	0	109,568	0	0
Traffic Control/Calmng	Maintenance	0	0	0	0	0	0	0	0	0	96,904	0	0
Sidewalks & Curbs	Maintenance	0	0	0	0	0	0	0	0	0	8,507	0	0
Bike & Pedistrian Paths	Maintenance	0	0	0	0	0	0	0	0	0	13,367	0	0
Median Maintenance	Maintenance	0	0	0	0	0	0	0	0	0	4,231	0	0
Right-of-Way Maintenance	Maintenance	0	0	0	0	0	0	0	0	0	3,237	0	0
Adopt-a-Street Program	Maintenance	0	0	0	0	0	0	0	0	0	0	0	0
Code Enforcement Expenses	Parks	0	0	0	0	0	0	0	0	0	0	0	0
Pioneer Community Center	Parks	0	41,200	0	0	0	0	0	0	0	0	0	0
Volunteer Projects	Parks	0	5,150	0	0	0	0	0	0	0	0	0	0
McLean House	Parks	0	11,537	0	0	0	0	0	0	0	0	0	0
Boating Facilities	Parks	0	4,970	0	0	0	0	0	0	0	0	0	0
Recreational Programs	Parks	0	268,104	0	0	0	0	0	0	0	0	0	0
Special Recreation Events	Parks	0	46,650	0	0	0	0	0	0	0	0	0	0
Farmers' Market	Parks	0	10,300	0	0	0	0	0	0	0	0	0	0
Old Time Fair	Parks	0	41,755	0	0	0	0	0	0	0	0	0	0
Parks Maint & Unkeep	Parks	0	1,26,076	0	0	0	0	0	0	0	0	0	0
Natural Area Maintenance	Parks	0	20,449	0	0	0	0	0	0	0	0	0	0
Plaques & Memorial Items	Parks	0	0	0	0	0	0	0	0	0	0	0	0
Adult Books, Periodicals	Library	0	0	87,512	0	0	0	0	0	0	0	0	0
Juvenile Books & Material	Library	0	0	56,341	0	0	0	0	0	0	0	0	0
Juvenile Programs	Library	0	0	773	0	0	0	0	0	0	0	0	0
Adult Programs	Library	0	0	1,545	0	0	0	0	0	0	0	0	0
Ready-to-Read programs	Library	0	0	0	0	0	0	0	0	0	0	0	0
County District Levy campaign	Library	0	0	25,750	0	0	0	0	0	0	0	0	0
LOCOM (911) Comm Center	Public Safety	170,000	0	0	0	0	0	0	0	0	0	0	0
Portland Police Data Serv	Public Safety	5,150	0	0	0	0	0	0	0	0	0	0	0
Animal Control Expenses	Public Safety	8,164	0	0	0	0	0	0	0	0	0	0	0
Prisoner Expenses	Public Safety	382	0	0	0	0	0	0	0	0	0	0	0
Ammunition	Public Safety	7,210	0	0	0	0	0	0	0	0	0	0	0
Investigative Supplies	Public Safety	1,553	0	0	0	0	0	0	0	0	0	0	0
Citation Forms	Public Safety	1,591	0	0	0	0	0	0	0	0	0	0	0
Batteries for Equipment	Public Safety	318	0	0	0	0	0	0	0	0	0	0	0
K9 Program	Public Safety	1,545	0	0	0	0	0	0	0	0	0	0	0
Narcotic Investigation	Public Safety	5,150	0	0	0	0	0	0	0	0	0	0	0
Medical Exams (victims)	Public Safety	0	0	0	0	0	0	0	0	0	0	0	0
DMV Record checking	Public Safety	1,545	0	0	0	0	0	0	0	0	0	0	0
Parrott Creek Juv Services	Public Safety	30,900	0	0	0	0	0	0	0	0	0	0	0
Officer Alive Program	Public Safety	3,090	0	0	0	0	0	0	0	0	0	0	0
Pronet & Language Line	Public Safety	56	0	0	0	0	0	0	0	0	0	0	0
Photographic expenses	Public Safety	309	0	0	0	0	0	0	0	0	0	0	0
Traffic Warning materials	Public Safety	2,175	0	0	0	0	0	0	0	0	0	0	0
Meter Reading expenses	Water	0	0	0	0	0	0	0	0	0	56,697	0	0
Distribution System O&M	Water	0	0	0	0	0	0	0	0	0	53,640	0	0
Wholesale Water SPWB	Water	0	0	0	0	0	0	0	0	0	1,038,805	0	0
Laboratory Water Testing	Water	0	0	0	0	0	0	0	0	0	20,600	2,459	0
Storage & Plumbing	Water	0	0	0	0	0	0	0	0	0	25,917	0	0
Water System Expansion	Water	0	0	0	0	0	0	0	0	0	15,000	0	0
Fire Hydrant Maintenance	Water	0	0	0	0	0	0	0	0	0	15,450	0	0
Pressure Reducing V&V	Water	0	0	0	0	0	0	0	0	0	17,230	0	0
Telemetry Systems	Water	0	0	0	0	0	0	0	0	0	7,796	0	0
Street Cleaning services	Environmental	0	0	0	0	0	0	0	0	0	0	133,900	0
Repair & maintenance	Environmental	0	0	0	0	0	0	0	0	0	0	41,235	0
NPDEST/Tualatin Basin Proj	Environmental	0	0	0	0	0	0	0	0	0	0	1,512	0
Environmental Compliance	Environmental	0	0	0	0	0	0	0	0	0	0	0	318
Sewer Pump Stations	Environmental	0	0	0	0	0	0	0	0	0	0	10,300	0
Chemical Treatment	Environmental	0	0	0	0	0	0	0	0	0	0	13,390	0
		239,138	576,191	171,921	0	0	0	0	0	0	264,302	1,251,133	203,114
Materials & Services		564,018	763,732	234,498	30,096	59,178	153,350	20,000	0	50,000	593,576	1,462,136	322,058
Transfers		1,355,000	803,000	379,000	73,000	207,000	0	0	0	36,000	659,000	1,117,000	1,119,000
Debt Service		113,000	40,000	0	0	0	0	0	933,000	0	151,000	150,000	0
Capital Outlay		100,000	547,000	25,000	0	0	0	0	0	4,210,000	800,000	340,000	1,500,000
Appropriated expenditures		6,092,018	3,630,732	1,926,498	357,096	929,178	153,350	20,000	933,000	4,296,000	2,650,576	3,703,136	3,468,058





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