

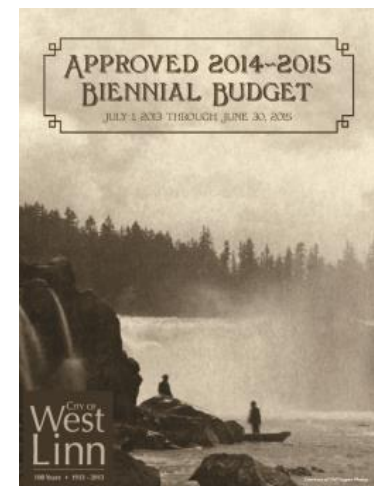
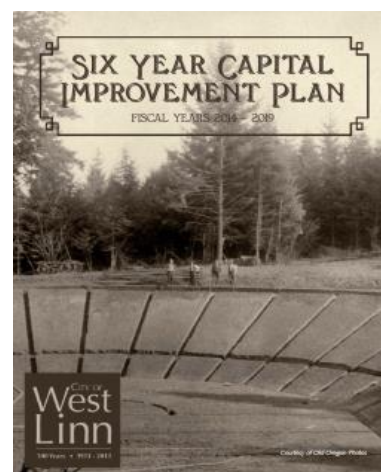
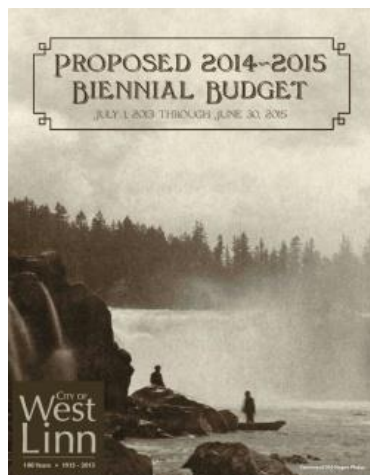
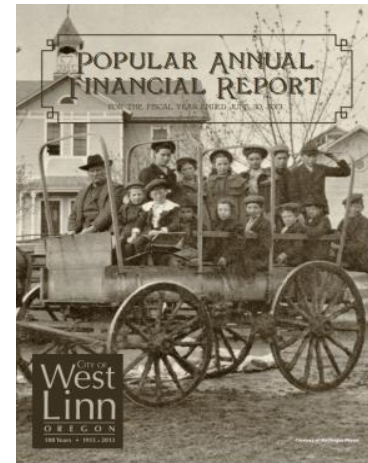
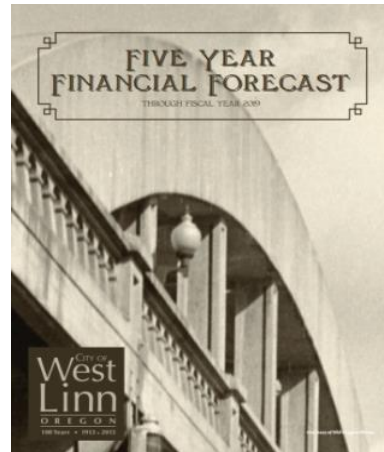
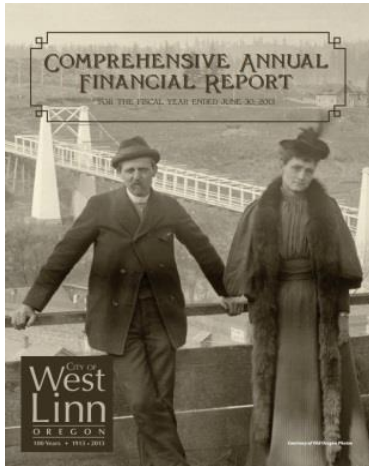


CITY OF
**West
Linn**

Finance Overview

March 18, 2014

Products of West Linn Finance



National Award Recognition



Annual Audit (CAFR)

Certificate of Achievement for Excellence in Financial Reporting

Presented to

City of West Linn
Oregon

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended
June 30, 2011

A Certificate of Achievement for Excellence in Financial Reporting is presented by the Government Finance Officers Association of the United States and Canada to government units and public employee retirement systems whose comprehensive annual financial reports (CAFRs) achieve the highest standards in government accounting and financial reporting.



Linda C. Sanison
President
Jeffrey R. Ewer
Executive Director



Annual Report (PAFR)



Biennial Budget

Award for Outstanding Achievement in Popular Annual Financial Reporting

PRESENTED TO

City of West Linn
Oregon

for the Fiscal Year Ended
June 30, 2011



Christopher P. Morrell
President
Jeffrey L. Ewer
Executive Director

3 Phases of Budget Process



Phase I

City Manager proposed balanced budgets by Fund and delivers to budget message to Budget to Budget Committee

April 2015

Phase II

Budget Committee reviews, deliberates, and then recommends “Approved” Budget to City Council

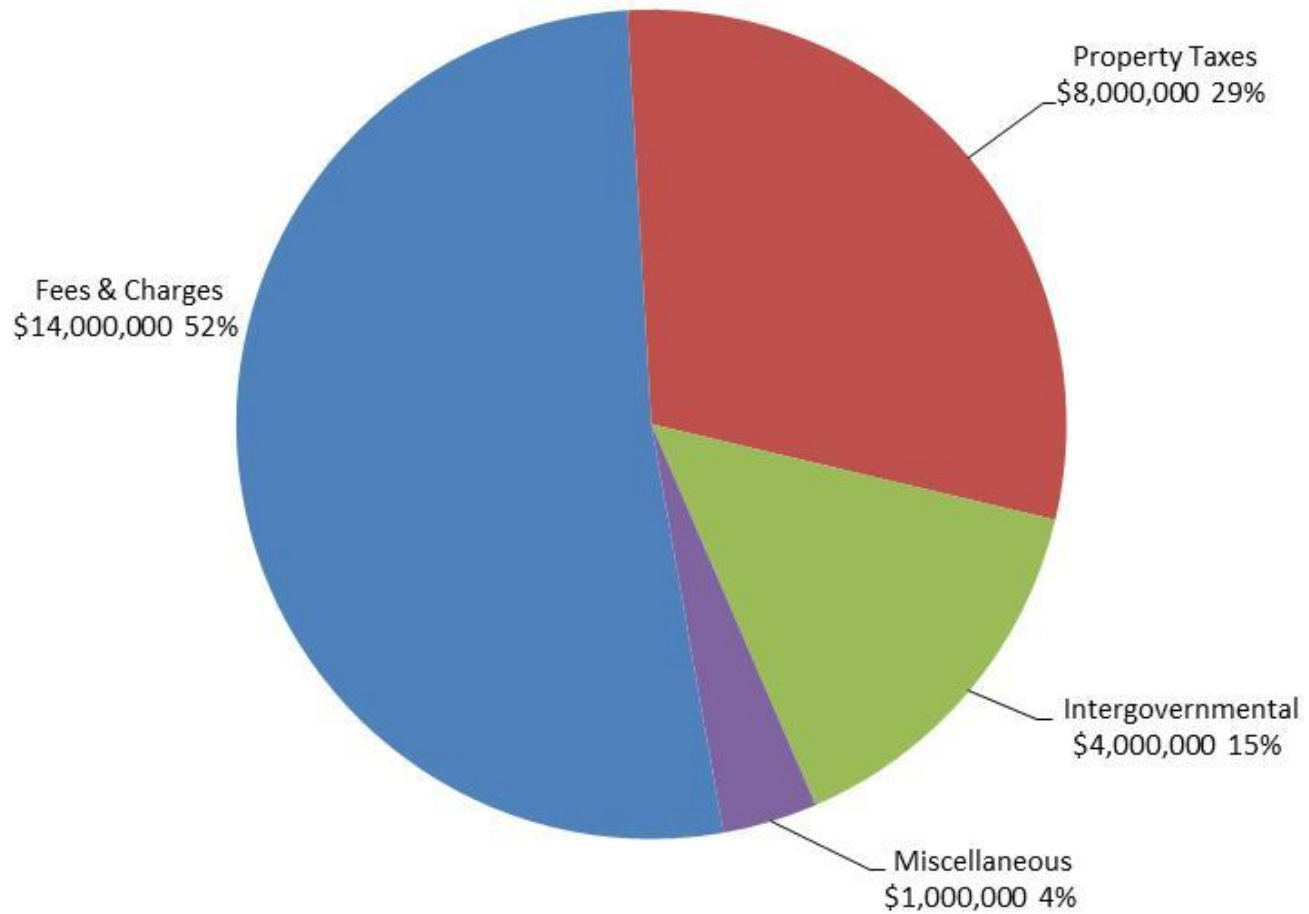
May 2015

Phase III

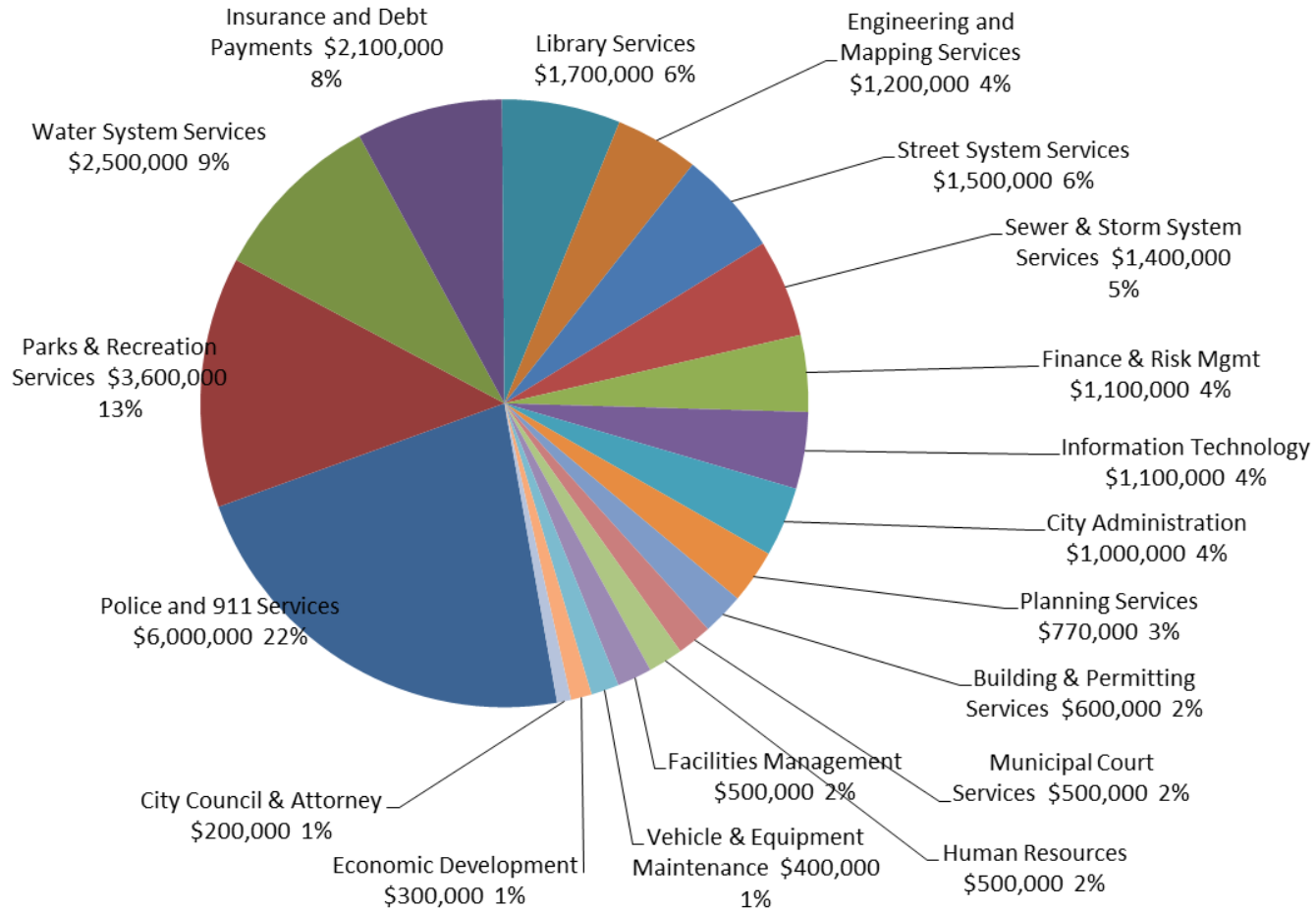
City Council reviews, deliberates, and then “Adopts” Budget with certified tax rates and bonded debt levy

Before June 30th

Where the Money Comes From



Where the Money Goes



Budget Balancing Exercise



				Average	What \$2M Would You Cut to Balance?			
				employee				
				cost by Dept:	Personnel		Non Personnel	Total
Where the Money Goes	Annual Expenses		Number of Employees	salary and benefits	No. of positions (#)	Personnel Cuts (\$)	Additional Cuts (\$)	Total cuts to \$2M
Police and 911 Services	\$ 6,500,000	22%	35.00	\$ 138,000	-	\$ -	\$ -	-
Parks & Recreation Services	3,800,000	13%	22.65	80,000	-	-	-	-
Water System Services	2,500,000	9%	5.00	127,000	-	-	-	-
Library Services	1,700,000	6%	15.63	89,000	-	-	-	-
Engineering and Mapping Services	1,700,000	6%	11.00	132,000	-	-	-	-
Street System Services	1,500,000	5%	5.00	121,000	-	-	-	-
Sewer & Storm System Services	1,400,000	5%	6.50	119,000	-	-	-	-
Planning Services	900,000	3%	5.00	130,000	-	-	-	-
Building & Permitting Services	700,000	2%	4.00	122,000	-	-	-	-
Municipal Court Services	600,000	2%	3.00	122,000	-	-	-	-
	21,300,000	73%						
Mgmt & Overhead Departments:								
Insurance, Grants, & Debt pmt	2,200,000	8%	-	-	-	-	-	-
Finance & Risk Management	1,200,000	4%	5.50	135,000	-	-	-	-
Information Technology	1,200,000	4%	3.00	108,000	-	-	-	-
City Administration	1,000,000	3%	4.80	170,000	-	-	-	-
Human Resources	600,000	2%	3.00	118,000	-	-	-	-
Facilities Management	600,000	2%	1.00	105,000	-	-	-	-
Vehicle & Equipment Maintenance	400,000	1%	2.00	110,000	-	-	-	-
Economic Development	300,000	1%	1.25	136,000	-	-	-	-

How the City Balanced the \$2M Shortfall



Where the Money Goes	Annual Expenses		Number of Employees	Average employee cost by Dept: salary and benefits	What \$2M Would You Cut to Balance?				
					Personnel		Non Personnel	Total	
					No. of positions (#)	Personnel Cuts (\$)	Additional Cuts (\$)	Total cuts to \$2M	
Police and 911 Services	\$ 6,500,000	22%	35.00	\$ 138,000	(2.00)	\$ (276,000)	\$ (224,000)	(500,000)	
Parks & Recreation Services	3,800,000	13%	22.65	80,000	(1.25)	(100,000)	(100,000)	(200,000)	
Water System Services	2,500,000	9%	5.00	127,000	-	-	-	-	
Library Services	1,700,000	6%	15.63	89,000	-	-	-	-	
Engineering and Mapping Service	1,700,000	6%	11.00	132,000	(3.00)	(396,000)	(104,000)	(500,000)	
Street System Services	1,500,000	5%	5.00	121,000	-	-	-	-	
Sewer & Storm System Services	1,400,000	5%	6.50	119,000	-	-	-	-	
Planning Services	900,000	3%	5.00	130,000	(1.00)	(130,000)	-	(130,000)	
Building & Permitting Services	700,000	2%	4.00	122,000	(0.25)	(30,500)	(69,500)	(100,000)	
Municipal Court Services	600,000	2%	3.00	122,000	(0.50)	(61,000)	(39,000)	(100,000)	
	21,300,000	73%							
Mgmt & Overhead Departments:									
Insurance, Grants, & Debt pmt	2,200,000	8%	-	-	-	-	(100,000)	(100,000)	
Finance & Risk Management	1,200,000	4%	5.50	135,000	(0.50)	(67,500)	(32,500)	(100,000)	
Information Technology	1,200,000	4%	3.00	108,000	-	-	(100,000)	(100,000)	
City Administration	1,000,000	3%	4.80	170,000	-	-	-	-	
Human Resources	600,000	2%	3.00	118,000	(0.50)	(59,000)	(41,000)	(100,000)	
Facilities Management	600,000	2%	1.00	105,000	-	-	(100,000)	(100,000)	
Vehicle & Equipment Mainten	400,000	1%	2.00	110,000	-	-	-	-	
Economic Development	300,000	1%	1.25	136,000	-	-	-	-	